WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

Medium Term Revenue and Expenditure Framework

Adjustments Budget 2025/2026 to 2027/2028

Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.
Allocations – Money received from Provincial or National Government or other municipalities.
AFS – Annual Financial Statements.
Budget – The financial plan of the Municipality.
Budget Related Policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy and credit control and debt collection policy.
Capital Expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Performance.
Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.
CFO – Chief Financial Officer
DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.
Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.
Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.
GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.
GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting and basis upon which AFS are prepared.
IDP – Integrated Development Plan. The main strategic planning document of the Municipality
KPI's – Key Performance Indicators. Measures of service output and/or outcome.
MFMA – The Municipal Finance Management Act – No. 53 of 2003. The principle piece of legislation relating to municipal financial management.
MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous three years and current years' financial position. **NT** – National Treasury
Net Assets – Net assets are the residual interest in the assets of the entity after deducting all its liabilities. This means the net assets of the municipality equates to the "net wealth" of the municipality, after all assets were sold/recovered and all liabilities paid. Transactions which do not meet the definition of Revenue or Expenses, such as increases in values of Property, Plant and Equipment where there is no inflow or outflow of resources are accounted for in Net Assets.
Operating Expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.
Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.
R&M – Repairs and maintenance on property, plant and equipment.
SCM – Supply Chain Management.
SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
Unauthorised expenditure – Generally, expenditure without, or in excess of, an approved budget.
Virement – A transfer of budget.
Virement Policy – The policy that sets out the rules for budget transfers.
Vote – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved: • Budget & Treasury Office – Director: Financial services • Civil Services - Director: Technical services • Community & Social Services – Director: Community services • Corporate Services – Director: Corporate services • Electro Technical Services - Director: Technical services • Executive & Council – Municipal Manager • Housing– Director: Community services • Planning - Director: Technical services • Public Safety– Director: Community services • Sport & Recreation– Director: Community services

PART 1 – ADJUSTMENTS BUDGET
Section 1 – Mayor's Report

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

Introduction

It is my privilege to present to you the Annual Adjustments Budget for the 2025 / 2026 financial year.

This adjustment budget seeks to adjust, if deemed necessary, revenues and expenditure estimates over the medium-term revenue and expenditure framework, MTREF 2025-26. The budget also incorporates amendments to grant allocations as envisaged in adjusted government gazettes. It is drafted in terms of the requirements of the MFMA and seeks to adhere to the stipulations of section 28 of the MFMA.

The reason for the tabling of this adjustment budget is fully disclosed in the executive summary of this report.

Recommendation

Honourable Speaker, I recommend that the adjustments budget for the financial year 2025/2026 be approved:

COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Section 2 – Resolutions

ADJUSTMENTS MTREF 2024/2025

The resolutions tabled at Council for consideration with approval of the adjustments budget will be:

RECOMMENDATION:

a) That the adjustment budget of Witzenberg Municipality for the financial year 2025/2026 as set out in the budget documents attached be approved:

i. Table B1 - Budget summary.
ii. Table B2 - Adjustments Budget Financial Performance (by standard classification).
iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote.
iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.

(b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

Section 3 – Executive Summary

3.1 Introduction

Adjustments to both the operating and capital budget are required to make provision for adjustments in expected expenditure and certain capital projects for the financial year.

Operational budget

In summary the operating budget has been adjusted as follow:

Operational Revenue Budget

Dept.	Ref	Description	Funding	Amount
Housing	1	Housing Allocation	Prov. Housing Grant	R 11 285 000
Environment	2	Transfers & Subsidies	Nedbank WWF funds	(R 1 447 185)
			Operational Budget Revenue Adjustments	**R 9 837 815**

* All Grant Revenue inclusive of Surcharges & Taxes

Reasons for Adjustments to Operating Revenue Budget

1. Additional allocation received for Department of Human Settlements for the construction of 50 units
2. Unspent funds repaid to donor, Nedbank WWF

Operational Expenditure Budget

Dept.	Ref	Description	Funding	Amount
Housing	1	Housing Allocation	Prov. Housing Grant	R 11 285 000
Environment	2	Typical Work Streams Catchment and Forestry	Nedbank WWF funds	(R 1 447 185)
			Operational Budget Expenditure Adjustment	**R 9 837 815**

Reasons for Adjustments to Operating Expenditure Budget:

1. Additional allocation received for Department of Human Settlements for the construction of 50 unit
2. Unspent funds repaid to donor, Nedbank WWF

Capital budget

In summary the Capital budget has been adjusted as follow:

Total Capital Adjustments by funding source:

Funding Source	Adjustment
Own	-
Boreholes	-
Informal Upgrade	-
MDRG	-
MIG	-

Detailed Capital Adjustments

Dept.	Ref	Description	Funding	Increase/

				(Decrease)
Water	1	CAPEX Tierhokskloof Bulk pipeline	MIG	(R 87.00)
Water	1	CAPEX Tulbagh Reservoir	MIG	(R 1 710 797)
Library	1	Capex Library Nduli	MIG	(R 5 447 698)
Roads	1	Capex Rehabilitation - Streets Wolseley	MIG	R 6 956 522
Fleet	1	Capex Vehicle Replacement _Yellow Fleet	MIG	R 202 060
			Total Capital Budget Adjustment	**(R0.00)**

Reasons for Capital Budget Adjustments can be summarised as follow:

1. Adjustment to MIG projects based upon revised MIG plans

Financial Position

Element	Amount
Cash	(R 1 447 185)
Liabilities	(R 1 447 185)

3.2 Provision of basic services

The provision of basic services will be improved by the approval of the adjustment budget.

3.3 Effect of the adjustment budget

3.3.1 Service delivery and budget implementation plan

Except for the adjustment of the monthly revenue and expenditure targets, the impact to the SDBIP in terms of target adjustments is highlighted in SDBIP report.

3.3.2 Service delivery agreements

None

3.3.3 Medium term revenue and expenditure framework

The impact to the outer years is minimal.

3.3.4 Long term financial sustainability

The approval of the adjustment budget will have no effect on the long-term financial sustainability of the municipality.

3.4 Adjustment highlights

The adjustments budget seeks to comply with section 28 of the MFMA. Therefore, all adjustments are discussed according to the sub-sections of Section 28(2) of the MFMA.

3.4.1 Correction of expenditure.

The Cash flow Budget in terms of Property Rates, Electricity & Water was adjusted to align it to past trends

3.4.2 Appropriation of additional revenues

Provincial grant allocation adjustments have been provided for in the budget

3.4.3 Authorisation of unforeseen and unavoidable expenditure

No material items.

3.4.4 Utilisation of project savings between votes

No material items.

3.4.5 Correction of errors in annual budget

No material items.

3.4.6 Roll-over of unspent funds

No material items

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Adjustments to budget assumptions

Revenue

There are no changes to the budget assumptions for operating revenue. The billing for service charges remains in line with projected budget estimates.

Expenditure

None

Section 5 – Adjustments to budget funding

5.1 Summary of the impact of the adjustments budget

5.1.1 Funding of operating and capital expenditure
The Budget remains funded by realistic anticipated revenues and cash backed accumulated reserves

5.1.2 Financial plans
No amendments.

5.1.3 Reserves
The only reserve that is cash backed at this stage is the capital replacement reserve.

5.1.4 Financial sustainability of the municipality
The financial sustainability of the municipality remains positive as the municipality is enjoying a positive bank balance whilst the cost coverage ratio and liquidity ratios remains within acceptable norms

5.2 Expenditure funded in accordance with MFMA section 18
No additional new loans included in the budget.

5.3 Adjustments to collection levels estimated
The year-to-date collection rate as at 31 August is 78%, which is above collection percentage for the comparative prior year figure

5.4 Adjustments to the monetary investments
No major adjustments.

5.5 Adjustments to contributions and donations in cash or in-kind
None

5.6 Adjustments related to proceeds from the sale of assets
None

5.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;
None

5.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus
None

5.9 Adjustments related to new proposed loans to be raised in the budget year
None

Section 6 – Adjustments to expenditure on allocations and grant programmes

Disclosure on expenditure on allocations and grant programmes is included in supporting table SB7. Small adjustments were made to SB7 in order to align it to adjusted National & Provincial Government Gazettes

Section 7 – Adjustments to allocations or grants made by the municipality

Section 8 – Adjustments to councillors and board member's allowances and employee benefits

None.

Section 9 – Adjustments to service delivery and budget implementation plan

9.1 Quarterly service delivery targets and performance indicators in the SDBIP

No adjustments were made to any non-financial indicators.

9.2 Key financial indicators

No adjustments were made to the key financial indicators.

9.3 Monthly targets for revenue, expenditure and cash flow

No major adjustments

Section 10 Municipal Manager's quality certification

Quality Certificate

I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are consistent with the Integrated Development Plan of the municipality.

Print name Mr D NASSON

Municipal Manager of Witzenberg Municipality

Signature

Date 29/09/2025

WC022 Witzenberg - Table B1 Consolidated Adjustments Budget Summary - 30/09/2025

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
Financial Performance											
Property rates	120 291	120 291	–	–	–	–	–	–	120 291	130 091	140 685
Service charges	586 957	586 957	–	–	–	–	–	–	586 957	643 049	706 129
Investment revenue	23 567	23 567	–	–	–	–	–	–	23 567	24 745	25 982
Transfers recognised - operational	182 230	182 330	–	–	–	–	8 366	8 366	190 696	182 904	195 443
Other own revenue	69 891	69 891	–	–	–	–	1 472	1 472	71 363	73 762	76 990
Total Revenue (excluding capital transfers and	**982 936**	**983 036**	–	–	–	–	**9 838**	**9 838**	**992 874**	**1 054 551**	**1 145 229**
Employee costs	309 360	309 386	–	–	–	–	(506)	(506)	308 881	328 514	353 139
Remuneration of councillors	13 228	13 228	–	–	–	–	–	–	13 228	14 160	15 145
Depreciation & asset impairment	110 981	110 981	–	–	–	–	–	–	110 981	117 285	123 983
Interest	10 742	10 742	–	–	–	–	–	–	10 742	11 279	11 843
Inventory consumed and bulk purchases	424 530	424 530	–	–	–	–	(285)	(285)	424 245	469 647	520 598
Transfers and subsidies	4 931	4 925	–	–	–	–	9 813	9 813	14 738	3 246	3 428
Other expenditure	145 702	146 746	–	–	–	–	(692)	(692)	146 054	146 641	153 609
Total Expenditure	**1 019 475**	**1 020 537**	–	–	–	–	**8 331**	**8 331**	**1 028 868**	**1 090 772**	**1 181 745**
Surplus/(Deficit)	(36 539)	(37 501)	–	–	–	–	1 507	1 507	(35 995)	(36 221)	(36 516)
Transfers and subsidies - capital (monetary allocatio	27 535	27 535	–	–	–	–	–	–	27 535	35 191	29 550
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	**(9 005)**	**(9 967)**	–	–	–	–	**1 507**	**1 507**	**(8 460)**	**(1 029)**	**(6 966)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**(9 005)**	**(9 967)**	–	–	–	–	**1 507**	**1 507**	**(8 460)**	**(1 029)**	**(6 966)**
Capital expenditure & funds sources											
Capital expenditure	75 047	80 161	–	–	–	–	–	–	80 161	50 149	41 338
Transfers recognised - capital	30 013	30 013	–	–	–	–	–	–	30 013	35 191	33 564
Borrowing	15 000	16 303	–	–	–	–	–	–	16 303	–	–
Internally generated funds	35 034	38 845	–	–	–	–	–	–	38 845	21 700	16 386
Total sources of capital funds	**80 047**	**85 161**	–	–	–	–	–	–	**85 161**	**56 891**	**49 950**
Financial position											
Total current assets	293 805	288 791	–	–	–	–	11 570	11 570	300 361	199 432	206 253
Total non current assets	1 220 387	1 225 501	–	–	–	–	–	–	1 225 501	1 241 483	1 253 849
Total current liabilities	46 268	45 413	–	–	–	–	10 098	10 098	55 512	(43 792)	(36 660)
Total non current liabilities	273 084	273 084	–	–	–	–	–	–	273 084	302 317	333 331
Community wealth/Equity	**1 275 730**	**1 274 768**	–	–	–	–	**1 507**	**1 507**	**1 276 275**	**1 274 841**	**1 267 875**
Cash flows											
Net cash from (used) operating	97 347	97 447	–	–	–	–	11 285	11 285	108 732	75 653	51 194
Net cash from (used) investing	(80 047)	(85 161)	–	–	–	–	–	–	(85 161)	(56 891)	(49 950)
Net cash from (used) financing	(6 369)	(6 369)	–	–	–	–	–	–	(6 369)	(6 369)	(6 369)
Cash/cash equivalents at the year end	**220 769**	**215 755**	–	–	–	–	**11 285**	**11 285**	**227 040**	**232 719**	**216 168**
Cash backing/surplus reconciliation											
Cash and investments available	271 637	266 624	–	–	–	–	11 285	11 285	277 909	284 392	300 427
Application of cash and investments	33 868	33 025	–	–	–	–	116 457	116 457	149 481	150 458	157 574
Balance - surplus (shortfall)	**237 769**	**233 599**	–	–	–	–	**(105 172)**	**(105 172)**	**128 427**	**133 933**	**142 853**
Asset Management											
Asset register summary (WDV)	1 220 387	1 225 501	–	–	–	–	–	–	1 225 501	1 241 483	1 253 849
Depreciation	34 090	34 090	–	–	–	–	–	–	34 090	35 794	37 584
Renewal and Upgrading of Existing Assets	49 711	51 283	–	–	–	–	6 957	6 957	58 240	31 906	28 490
Repairs and Maintenance	25 778	25 306	–	–	–	–	–	–	25 306	25 322	25 137
Free services											
Cost of Free Basic Services provided	6 254	6 254	–	–	–	–	–	–	6 254	6 986	7 806
Revenue cost of free services provided	33 560	33 560	–	–	–	–	–	–	33 560	35 392	37 334
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	3	4	6	7	7	7	–	26	30	–	–
Refuse:	3	4	7	7	7	7	–	27	31	–	–

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 30/09/2025

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**164 944**	**164 944**	**–**	**–**	**–**	**–**	**1 472**	**1 472**	**166 416**	**172 744**	**189 015**
Executive and council		308	308	–	–	–	–	–	–	308	323	339
Finance and administration		164 636	164 636	–	–	–	–	1 472	1 472	166 108	172 421	188 676
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**171 856**	**171 856**	**–**	**–**	**–**	**–**	**9 813**	**9 813**	**181 669**	**173 187**	**180 719**
Community and social services		141 914	141 914	–	–	–	–	–	–	141 914	145 779	151 929
Sport and recreation		9 044	9 044	–	–	–	–	–	–	9 044	8 622	9 053
Public safety		18 356	18 356	–	–	–	–	–	–	18 356	18 361	19 279
Housing		2 542	2 542	–	–	–	–	9 813	9 813	12 355	425	458
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**5 541**	**5 641**	**–**	**–**	**–**	**–**	**(1 447)**	**(1 447)**	**4 194**	**14 611**	**8 197**
Planning and development		2 407	2 507	–	–	–	–	–	–	2 507	2 333	2 450
Road transport		122	122	–	–	–	–	–	–	122	9 772	3 097
Environmental protection		3 013	3 013	–	–	–	–	(1 447)	(1 447)	1 565	2 506	2 650
Trading services		**667 983**	**667 983**	**–**	**–**	**–**	**–**	**–**	**–**	**667 983**	**729 046**	**796 686**
Energy sources		448 729	448 729	–	–	–	–	–	–	448 729	499 440	555 846
Water management		93 390	93 390	–	–	–	–	–	–	93 390	98 509	103 198
Waste water management		72 294	72 294	–	–	–	–	–	–	72 294	74 859	78 602
Waste management		53 571	53 571	–	–	–	–	–	–	53 571	56 239	59 040
Other		**146**	**146**	**–**	**–**	**–**	**–**	**–**	**–**	**146**	**154**	**161**
Total Revenue - Functional	2	**1 010 471**	**1 010 571**	**–**	**–**	**–**	**–**	**9 838**	**9 838**	**1 020 408**	**1 089 742**	**1 174 779**
Expenditure - Functional												
Governance and administration		**161 273**	**161 047**	**–**	**–**	**–**	**–**	**–**	**–**	**161 047**	**170 547**	**181 654**
Executive and council		36 516	36 597	–	–	–	–	–	–	36 597	39 042	41 728
Finance and administration		118 496	118 189	–	–	–	–	–	–	118 189	124 774	132 692
Internal audit		6 261	6 261	–	–	–	–	–	–	6 261	6 730	7 234
Community and public safety		**162 979**	**162 824**	**–**	**–**	**–**	**–**	**9 813**	**9 813**	**172 637**	**166 932**	**178 062**
Community and social services		35 691	35 641	–	–	–	–	–	–	35 641	34 395	36 487
Sport and recreation		51 222	51 118	–	–	–	–	–	–	51 118	53 676	57 233
Public safety		66 745	66 745	–	–	–	–	–	–	66 745	71 365	76 308
Housing		9 321	9 321	–	–	–	–	9 813	9 813	19 134	7 495	8 033
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**48 020**	**48 363**	**–**	**–**	**–**	**–**	**(1 447)**	**(1 447)**	**46 916**	**48 733**	**51 621**
Planning and development		19 750	19 905	–	–	–	–	–	–	19 905	19 173	20 560
Road transport		21 118	21 288	–	–	–	–	–	–	21 288	22 365	23 814
Environmental protection		7 152	7 170	–	–	–	–	(1 447)	(1 447)	5 723	7 195	7 247
Trading services		**645 988**	**645 170**	**–**	**–**	**–**	**–**	**–**	**–**	**645 170**	**703 431**	**769 223**
Energy sources		442 295	442 297	–	–	–	–	–	–	442 297	487 491	540 238
Water management		61 526	60 621	–	–	–	–	–	–	60 621	64 984	68 644
Waste water management		55 498	55 579	–	–	–	–	–	–	55 579	59 242	63 258
Waste management		86 669	86 673	–	–	–	–	–	–	86 673	91 714	97 083
Other		**1 076**	**1 076**	**–**	**–**	**–**	**–**	**–**	**–**	**1 076**	**1 130**	**1 186**
Total Expenditure - Functional	3	**1 019 335**	**1 018 480**	**–**	**–**	**–**	**–**	**8 366**	**8 366**	**1 026 846**	**1 090 772**	**1 181 745**
Surplus/ (Deficit) for the year		**(8 865)**	**(7 910)**	**–**	**–**	**–**	**–**	**1 472**	**1 472**	**(6 438)**	**(1 030)**	**(6 966)**

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 30/09/2025

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal governance and administration		164 944	164 944	–	–	–	–	1 472	1 472	166 416	172 744	189 015
Executive and council		308	308	–	–	–	–	–	–	308	323	339
Mayor and Council		227	227	–	–	–	–	–	–	227	239	251
Municipal Manager, Town Secretary and Chief		80	80	–	–	–	–	–	–	80	84	88
Finance and administration		164 636	164 636	–	–	–	–	1 472	1 472	166 108	172 421	188 676
Administrative and Corporate Support		11	11	–	–	–	–	–	–	11	12	13
Asset Management		–	–	–	–	–	–	–	–	–	–	–
Finance		163 524	163 524	–	–	–	–	1 472	1 472	164 996	171 569	187 781
Fleet Management		300	300	–	–	–	–	–	–	300	–	–
Human Resources		705	705	–	–	–	–	–	–	705	740	777
Information Technology		–	–	–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		6	6	–	–	–	–	–	–	6	6	6
Property Services		–	–	–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		90	90	–	–	–	–	–	–	90	95	99
Valuation Service		–	–	–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		171 856	171 856	–	–	–	–	9 813	9 813	181 669	173 187	180 719
Community and social services		141 914	141 914	–	–	–	–	–	–	141 914	145 779	151 929
Aged Care		128 055	128 055	–	–	–	–	–	–	128 055	133 463	138 785
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		280	280	–	–	–	–	–	–	280	294	308
Child Care Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Halls and Facilities		564	564	–	–	–	–	–	–	564	716	739
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		13 016	13 016	–	–	–	–	–	–	13 016	11 307	12 098
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		9 044	9 044	–	–	–	–	–	–	9 044	8 622	9 053
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		–	–	–	–	–	–	–	–	–	–	–
Recreational Facilities		8 066	8 066	–	–	–	–	–	–	8 066	8 469	8 893
Sports Grounds and Stadiums		978	978	–	–	–	–	–	–	978	153	160
Public safety		18 356	18 356	–	–	–	–	–	–	18 356	18 361	19 279
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		877	877	–	–	–	–	–	–	877	8	9
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		17 479	17 479	–	–	–	–	–	–	17 479	18 352	19 270
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		2 542	2 542	–	–	–	–	9 813	9 813	12 355	425	458
Housing		2 542	2 542	–	–	–	–	9 813	9 813	12 355	425	458
Informal Settlements		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		5 541	5 641	–	–	–	–	(1 447)	(1 447)	4 194	14 611	8 197
Planning and development		2 407	2 507	–	–	–	–	–	–	2 507	2 333	2 450
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–	–	–	–	–	–	–	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		400	500	–	–	–	–	–	–	500	226	237
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		2 007	2 007	–	–	–	–	–	–	2 007	2 107	2 212
Project Management Unit		–	–	–	–	–	–	–	–	–	–	–
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		122	122	–	–	–	–	–	–	122	9 772	3 097
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–	–
Roads		122	122	–	–	–	–	–	–	122	9 772	3 097
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		3 013	3 013	–	–	–	–	(1 447)	(1 447)	1 565	2 506	2 650
Biodiversity and Landscape		3 013	3 013	–	–	–	–	(1 447)	(1 447)	1 565	2 506	2 650
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		667 983	667 983	–	–	–	–	–	–	667 983	729 046	796 686
Energy sources		448 729	448 729	–	–	–	–	–	–	448 729	499 440	555 846
Electricity		448 729	448 729	–	–	–	–	–	–	448 729	499 440	555 846
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		93 390	93 390	–	–	–	–	–	–	93 390	98 509	103 198
Water Treatment		–	–	–	–	–	–	–	–	–	–	–
Water Distribution		93 390	93 390	–	–	–	–	–	–	93 390	98 509	103 198
Water Storage		–	–	–	–	–	–	–	–	–	–	–

Standard Classification Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12			
R thousand		A	A1	B	C	D	E	F	G	H			
Waste water management	1	72 294	72 294	–	–	–	–	–	–	72 294		74 859	78 602
Public Toilets		–	–	–	–	–	–	–	–	–		–	–
Sewerage		72 294	72 294	–	–	–	–	–	–	72 294		74 859	78 602
Storm Water Management		–	–	–	–	–	–	–	–	–		–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–		–	–
Waste management		53 571	53 571	–	–	–	–	–	–	53 571		56 239	59 040
Recycling		–	–	–	–	–	–	–	–	–		–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–		–	–
Solid Waste Removal		53 571	53 571	–	–	–	–	–	–	53 571		56 239	59 040
Street Cleaning		–	–	–	–	–	–	–	–	–		–	–
Other		146	146	–	–	–	–	–	–	146		154	161
Abattoirs		–	–	–	–	–	–	–	–	–		–	–
Air Transport		–	–	–	–	–	–	–	–	–		–	–
Forestry		–	–	–	–	–	–	–	–	–		–	–
Licensing and Regulation		146	146	–	–	–	–	–	–	146		154	161
Markets		–	–	–	–	–	–	–	–	–		–	–
Tourism		–	–	–	–	–	–	–	–	–		–	–
Total Revenue - Functional	2	1 010 471	1 010 571	–	–	–	–	9 838	9 838	1 020 408		1 089 742	1 174 779

WC022 - 2025/2026 ADJUSTMENT BUDGET - SEPTEMBER 2025

Standard Classification Description	Ref	Budget Year 2025/26 Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
R thousand	1											
Expenditure - Functional												
Municipal governance and administration		161 273	161 047	–	–	–	–	–	–	161 047	170 547	181 654
Executive and council		36 516	36 597	–	–	–	–	–	–	36 597	39 042	41 728
Mayor and Council		19 787	19 864	–	–	–	–	–	–	19 864	21 108	22 502
Municipal Manager, Town Secretary and Chief		16 729	16 733	–	–	–	–	–	–	16 733	17 934	19 225
Finance and administration		118 496	118 189	–	–	–	–	–	–	118 189	124 774	132 692
Administrative and Corporate Support		16 982	16 892	–	–	–	–	–	–	16 892	17 879	18 988
Asset Management		336	336	–	–	–	–	–	–	336	361	388
Finance		36 646	36 582	–	–	–	–	–	–	36 582	38 011	40 322
Fleet Management		5 144	5 144	–	–	–	–	–	–	5 144	5 519	5 921
Human Resources		29 547	29 530	–	–	–	–	–	–	29 530	31 332	33 227
Information Technology		5 902	5 902	–	–	–	–	–	–	5 902	6 238	6 595
Legal Services		3 722	3 722	–	–	–	–	–	–	3 722	3 961	4 215
Marketing, Customer Relations, Publicity and Media		6 198	6 198	–	–	–	–	–	–	6 198	6 442	6 919
Property Services		1 105	1 105	–	–	–	–	–	–	1 105	1 187	1 274
Risk Management		–	–	–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–	–	–
Supply Chain Management		11 239	11 239	–	–	–	–	–	–	11 239	12 066	12 954
Valuation Service		1 676	1 540	–	–	–	–	–	–	1 540	1 779	1 889
Internal audit		6 261	6 261	–	–	–	–	–	–	6 261	6 730	7 234
Governance Function		6 261	6 261	–	–	–	–	–	–	6 261	6 730	7 234
Community and public safety		162 979	162 824	–	–	–	–	9 813	9 813	172 637	166 932	178 062
Community and social services		35 691	35 641	–	–	–	–	–	–	35 641	34 395	36 487
Aged Care		4 336	4 285	–	–	–	–	–	–	4 285	2 231	2 355
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		6 474	6 474	–	–	–	–	–	–	6 474	6 078	6 312
Child Care Facilities		103	103	–	–	–	–	–	–	103	108	114
Community Halls and Facilities		11 753	11 753	–	–	–	–	–	–	11 753	12 605	13 441
Consumer Protection		–	–	–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Disaster Management		79	79	–	–	–	–	–	–	79	83	87
Education		1	1	–	–	–	–	–	–	1	1	1
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–	–	–
Libraries and Archives		12 945	12 945	–	–	–	–	–	–	12 945	13 288	14 178
Literacy Programmes		–	–	–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		51 222	51 118	–	–	–	–	–	–	51 118	53 676	57 233
Beaches and Jetties		–	–	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		17 370	17 267	–	–	–	–	–	–	17 267	18 626	19 835
Recreational Facilities		22 317	22 317	–	–	–	–	–	–	22 317	22 731	24 239
Sports Grounds and Stadiums		11 534	11 534	–	–	–	–	–	–	11 534	12 319	13 159
Public safety		66 745	66 745	–	–	–	–	–	–	66 745	71 365	76 308
Civil Defence		–	–	–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		16 575	16 575	–	–	–	–	–	–	16 575	17 713	18 930
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		50 170	50 170	–	–	–	–	–	–	50 170	53 652	57 378
Pounds		–	–	–	–	–	–	–	–	–	–	–
Housing		9 321	9 321	–	–	–	–	9 813	9 813	19 134	7 495	8 033
Housing		9 294	9 294	–	–	–	–	9 813	9 813	19 107	7 467	8 004
Informal Settlements		26	26	–	–	–	–	–	–	26	28	29
Health		–	–	–	–	–	–	–	–	–	–	–
Ambulance		–	–	–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable		–	–	–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		48 020	48 363	–	–	–	–	(1 447)	(1 447)	46 916	48 733	51 621
Planning and development		19 750	19 905	–	–	–	–	–	–	19 905	19 173	20 560
Billboards		–	–	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		3 883	3 883	–	–	–	–	–	–	3 883	4 156	4 449
Central City Improvement District		–	–	–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–	–	–
Economic Development/Planning		2 809	2 964	–	–	–	–	–	–	2 964	3 040	3 239
Regional Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and		9 112	9 112	–	–	–	–	–	–	9 112	8 805	9 457
Project Management Unit		3 946	3 946	–	–	–	–	–	–	3 946	3 172	3 415
Provincial Planning		–	–	–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–	–	–
Road transport		21 118	21 288	–	–	–	–	–	–	21 288	22 365	23 814
Public Transport		–	–	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–	–	–
Roads		21 118	21 288	–	–	–	–	–	–	21 288	22 365	23 814
Taxi Ranks		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		7 152	7 170	–	–	–	–	(1 447)	(1 447)	5 723	7 195	7 247
Biodiversity and Landscape		7 152	7 170	–	–	–	–	(1 447)	(1 447)	5 723	7 195	7 247
Coastal Protection		–	–	–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–	–	–
Trading services		645 988	645 170	–	–	–	–	–	–	645 170	703 431	769 223
Energy sources		442 295	442 297	–	–	–	–	–	–	442 297	487 491	540 238
Electricity		436 620	436 622	–	–	–	–	–	–	436 622	481 992	534 433
Street Lighting and Signal Systems		5 674	5 674	–	–	–	–	–	–	5 674	5 498	5 805
Nonelectric Energy		–	–	–	–	–	–	–	–	–	–	–
Water management		61 526	60 621	–	–	–	–	–	–	60 621	64 984	68 644
Water Treatment		315	315	–	–	–	–	–	–	315	339	365
Water Distribution		58 196	57 486	–	–	–	–	–	–	57 486	61 477	64 949
Water Storage		3 015	2 820	–	–	–	–	–	–	2 820	3 168	3 330
Waste water management		55 498	55 579	–	–	–	–	–	–	55 579	59 242	63 258
Public Toilets		2 299	2 299	–	–	–	–	–	–	2 299	2 467	2 646

WC022 - 2025/2026 ADJUSTMENT BUDGET - SEPTEMBER 2025

Standard Classification Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12			
R thousand	1	A	A1	B	C	D	E	F	G	H			
Sewerage		45 570	45 815	–	–	–	–	–	–	45 815		48 594	51 834
Storm Water Management		7 627	7 463	–	–	–	–	–	–	7 463		8 179	8 776
Waste Water Treatment		1	1	–	–	–	–	–	–	1		2	2
Waste management		86 669	86 673	–	–	–	–	–	–	86 673		91 714	97 083
Recycling		–	–	–	–	–	–	–	–	–		–	–
Solid Waste Disposal (Landfill Sites)		33 026	33 026	–	–	–	–	–	–	33 026		34 742	36 549
Solid Waste Removal		53 540	53 544	–	–	–	–	–	–	53 544		56 862	60 415
Street Cleaning		103	103	–	–	–	–	–	–	103		110	119
Other		1 076	1 076	–	–	–	–	–	–	1 076		1 130	1 186
Abattoirs		–	–	–	–	–	–	–	–	–		–	–
Air Transport		–	–	–	–	–	–	–	–	–		–	–
Forestry		–	–	–	–	–	–	–	–	–		–	–
Licensing and Regulation		26	26	–	–	–	–	–	–	26		27	29
Markets		–	–	–	–	–	–	–	–	–		–	–
Tourism		1 050	1 050	–	–	–	–	–	–	1 050		1 103	1 158
Total Expenditure - Functional	3	1 019 335	1 018 480	–	–	–	–	8 366	8 366	1 026 846		1 090 772	1 181 745
Surplus/ (Deficit) for the year		(8 865)	(7 910)	–	–	–	–	1 472	1 472	(6 438)		(1 030)	(6 966)

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/09/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
[Insert departmental structure etc]		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue by Vote	1											
Vote 1 - Financial Services		161 635	161 635	–	–	–	–	1 472	1 472	163 107	169 585	185 698
Vote 2 - Community Services		157 944	158 044	–	–	–	–	8 366	8 366	166 410	157 594	164 366
Vote 3 - Corporate Services		18 428	18 428	–	–	–	–	–	–	18 428	19 349	20 317
Vote 4 - Technical Services		662 265	662 265	–	–	–	–	–	–	662 265	732 288	792 840
Vote 5 - Municipal Manager		737	737	–	–	–	–	–	–	737	774	813
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**1 001 009**	**1 001 109**	–	–	–	–	**9 838**	**9 838**	**1 010 947**	**1 079 590**	**1 164 034**
Expenditure by Vote	1											
Vote 1 - Financial Services		49 466	49 266	–	–	–	–	–	–	49 266	52 705	56 100
Vote 2 - Community Services		125 271	125 234	–	–	–	–	8 366	8 366	133 600	125 154	132 957
Vote 3 - Corporate Services		133 940	133 910	–	–	–	–	–	–	133 910	142 504	151 658
Vote 4 - Technical Services		686 298	685 654	–	–	–	–	–	–	685 654	745 412	814 084
Vote 5 - Municipal Manager		24 361	24 361	–	–	–	–	–	–	24 361	24 996	26 746
Vote 6 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**1 019 335**	**1 018 425**	–	–	–	–	**8 366**	**8 366**	**1 026 791**	**1 090 772**	**1 181 745**
Surplus/ (Deficit) for the year	2	**(18 326)**	**(17 316)**	–	–	–	–	**1 472**	**1 472**	**(15 844)**	**(11 181)**	**(17 711)**

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/09/2025

Vote Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
[Insert departmental structure etc]		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget		Adjusted Budget	Adjusted Budget
R thousands			3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H			
Revenue by Vote													
Vote 1 - Financial Services	1	161 635	161 635	–	–	–	–	1 472	1 472	163 107		169 585	185 698
1.2 - Income		120 942	120 942	–	–	–	–	–	–	120 942		130 774	141 403
1.3 - Financial Administrastion		40 305	40 305	–	–	–	–	1 472	1 472	41 777		38 403	43 867
1.4 - Credit Control		298	298	–	–	–	–	–	–	298		313	329
1.5 - Supply Chain & Expenditure		90	90	–	–	–	–	–	–	90		95	99
Vote 2 - Community Services		157 944	158 044	–	–	–	–	8 366	8 366	166 410		157 594	164 366
2.2 - Cemetries		280	280	–	–	–	–	–	–	280		294	308
2.3 - Housing		2 630	2 630	–	–	–	–	9 813	9 813	12 443		507	532
2.4 - Libraries		13 265	13 265	–	–	–	–	–	–	13 265		11 568	12 372
2.5 - Resorts & Swimmng Pools		8 066	8 066	–	–	–	–	–	–	8 066		8 469	8 893
2.6 - Social Services		128 055	128 055	–	–	–	–	–	–	128 055		133 463	138 785
2.7 - Fire Services & Disaster Management		877	877	–	–	–	–	–	–	877		8	9
2.8 - Environment & Licencing		3 159	3 159	–	–	–	–	(1 447)	(1 447)	1 712		2 660	2 812
2.9 - Community Halls and Amenities		1 212	1 212	–	–	–	–	–	–	1 212		399	419
2.10 - Local Economic Development		400	500	–	–	–	–	–	–	500		226	237
Vote 3 - Corporate Services		18 428	18 428	–	–	–	–	–	–	18 428		19 349	20 317
3.2 - Human Resources		705	705	–	–	–	–	–	–	705		740	777
3.3 - Administration		11	11	–	–	–	–	–	–	11		12	13
3.5 - Marketing & Communication		6	6	–	–	–	–	–	–	6		6	6
3.7 - Traffic and Protection Services		17 479	17 479	–	–	–	–	–	–	17 479		18 352	19 270
3.9 - Council Cost		227	227	–	–	–	–	–	–	227		239	251
Vote 4 - Technical Services		662 265	662 265	–	–	–	–	–	–	662 265		732 288	792 840
4.1 - Director: Technical Services		80	80	–	–	–	–	–	–	80		84	88
4.2 - Electro Technical Services		449 772	449 772	–	–	–	–	–	–	449 772		500 545	557 019
4.3 - Water Storage & Distribution		93 390	93 390	–	–	–	–	–	–	93 390		98 509	103 198
4.4 - Waste Water Management		72 696	72 696	–	–	–	–	–	–	72 696		75 281	79 045
4.5 - Waste Management		44 163	44 163	–	–	–	–	–	–	44 163		46 268	48 471
4.6 - Roads		122	122	–	–	–	–	–	–	122		9 772	3 097
4.8 - Town Planning & Building Control		1 742	1 742	–	–	–	–	–	–	1 742		1 830	1 921
4.10 - Mechanical Workshop		300	300	–	–	–	–	–	–	300		–	–
Vote 5 - Municipal Manager		737	737	–	–	–	–	–	–	737		774	813
5.3 - Property & Legal Services		737	737	–	–	–	–	–	–	737		774	813
Total Revenue by Vote	2	1 001 009	1 001 109	–	–	–	–	9 838	9 838	1 010 947		1 079 590	1 164 034
Expenditure by Vote													
Vote 1 - Financial Services	1	49 466	49 266	–	–	–	–	–	–	49 266		52 705	56 100
1.1 - Directror: Finance		1 980	1 980	–	–	–	–	–	–	1 980		2 131	2 293
1.2 - Income		10 521	10 481	–	–	–	–	–	–	10 481		11 274	12 083
1.3 - Financial Administrastion		18 190	18 230	–	–	–	–	–	–	18 230		19 265	20 341
1.4 - Credit Control		7 368	7 168	–	–	–	–	–	–	7 168		7 789	8 234
1.5 - Supply Chain & Expenditure		11 406	11 406	–	–	–	–	–	–	11 406		12 247	13 149
Vote 2 - Community Services		125 271	125 234	–	–	–	–	8 366	8 366	133 600		125 154	132 957
2.1 - Director: Community Services		1 728	1 728	–	–	–	–	–	–	1 728		1 862	2 005
2.2 - Cemetries		6 466	6 466	–	–	–	–	–	–	6 466		6 069	6 302
2.3 - Housing		10 190	10 190	–	–	–	–	9 813	9 813	20 003		7 495	8 033
2.4 - Libraries		16 703	16 703	–	–	–	–	–	–	16 703		17 297	18 455
2.5 - Resorts & Swimmng Pools		18 559	18 559	–	–	–	–	–	–	18 559		18 722	19 962
2.6 - Social Services		4 417	2 546	–	–	–	–	–	–	2 546		2 317	2 445
2.7 - Fire Services & Disaster Management		16 654	16 654	–	–	–	–	–	–	16 654		17 796	19 017
2.8 - Environment & Licencing		7 090	7 108	–	–	–	–	(1 447)	(1 447)	5 661		7 130	7 178
2.9 - Community Halls and Amenities		40 631	40 678	–	–	–	–	–	–	40 678		43 403	46 296
2.10 - Local Economic Development		2 832	4 601	–	–	–	–	–	–	4 601		3 064	3 264
Vote 3 - Corporate Services		133 940	133 910	–	–	–	–	–	–	133 910		142 504	151 858
3.1 - Director: Corporate Services		3 196	3 196	–	–	–	–	–	–	3 196		3 440	3 702
3.2 - Human Resources		29 547	29 530	–	–	–	–	–	–	29 530		31 332	33 227
3.3 - Administration		16 982	16 892	–	–	–	–	–	–	16 892		17 879	18 988
3.4 - Information Technology		5 902	5 902	–	–	–	–	–	–	5 902		6 238	6 595

Prepared by : SAMRAS

Date : 2025/09/23 13:48

SOLVEM CONSULTING (PTY) LTD

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
3.5 - Marketing & Communication		6 198	6 198	–	–	–	–	–	–	6 198	6 442	6 919
3.6 - Thusong Centre		1 108	1 108	–	–	–	–	–	–	1 108	1 311	1 389
3.7 - Traffic and Protection Services		50 170	50 170	–	–	–	–	–	–	50 170	53 652	57 378
3.8 - Tourism		1 050	1 050	–	–	–	–	–	–	1 050	1 103	1 158
3.9 - Council Cost		19 787	19 864	–	–	–	–	–	–	19 864	21 108	22 502
Vote 4 - Technical Services		686 298	685 654	–	–	–	–	–	–	685 654	745 412	814 084
4.1 - Director: Technical Services		3 447	3 451	–	–	–	–	–	–	3 451	3 705	3 982
4.2 - Electro Technical Services		441 804	441 806	–	–	–	–	–	–	441 806	486 927	539 590
4.3 - Water Storage & Distribution		62 006	61 101	–	–	–	–	–	–	61 101	65 536	69 279
4.4 - Waste Water Management		45 572	45 817	–	–	–	–	–	–	45 817	48 596	51 836
4.5 - Waste Management		86 669	86 673	–	–	–	–	–	–	86 673	91 714	97 083
4.6 - Roads		21 118	21 288	–	–	–	–	–	–	21 288	22 365	23 814
4.7 - Storm Water Management		9 127	8 963	–	–	–	–	–	–	8 963	9 779	10 476
4.8 - Town Planning & Building Control		9 112	9 112	–	–	–	–	–	–	9 112	8 805	9 457
4.9 - Public Toilets		2 299	2 299	–	–	–	–	–	–	2 299	2 467	2 646
4.10 - Mechanical Workshop		5 144	5 144	–	–	–	–	–	–	5 144	5 519	5 921
Vote 5 - Municipal Manager		24 361	24 361	–	–	–	–	–	–	24 361	24 996	26 746
5.1 - Municipal Manager		6 419	6 419	–	–	–	–	–	–	6 419	6 840	7 289
5.2 - Performance & Project Management		3 946	3 946	–	–	–	–	–	–	3 946	3 172	3 415
5.3 - Property & Legal Services		3 852	3 852	–	–	–	–	–	–	3 852	4 098	4 359
5.4 - Internal Audit		6 261	6 261	–	–	–	–	–	–	6 261	6 730	7 234
5.5 - IDP		3 883	3 883	–	–	–	–	–	–	3 883	4 156	4 449
Total Expenditure by Vote	2	1 019 335	1 018 425	–	–	–	–	8 366	8 366	1 026 791	1 090 772	1 181 745
Surplus/ (Deficit) for the year	2	(18 326)	(17 316)	–	–	–	–	1 472	1 472	(15 844)	(11 181)	(17 711)

WC022 Witzenberg - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	442 689	442 689	–	–	–	–	–	–	442 689	492 693	548 344
Service charges - Water	2	53 401	53 401	–	–	–	–	–	–	53 401	56 207	59 152
Service charges - Waste Water Management	2	54 590	54 590	–	–	–	–	–	–	54 590	56 152	58 836
Service charges - Waste Management	2	36 276	36 276	–	–	–	–	–	–	36 276	37 996	39 797
Sale of Goods and Rendering of Services		5 813	5 813	–	–	–	–	–	–	5 813	6 103	6 409
Agency services		4 918	4 918	–	–	–	–	–	–	4 918	5 164	5 423
Interest		11	11	–	–	–	–	–	–	11	12	13
Interest earned from Receivables		24 727	24 727	–	–	–	–	–	–	24 727	25 963	27 261
Interest earned from Current and Non Current Assets		23 567	23 567	–	–	–	–	–	–	23 567	24 745	25 982
Rent on Land		29	29	–	–	–	–	–	–	29	30	31
Rental from Fixed Assets		6 316	6 316	–	–	–	–	–	–	6 316	6 632	6 963
Operational Revenue		1 852	1 852	–	–	–	–	–	–	1 852	1 944	2 042
Non-Exchange Revenue												
Property rates		120 291	120 291	–	–	–	–	–	–	120 291	130 091	140 685
Surcharges and Taxes		4 849	4 849	–	–	–	–	1 472	1 472	6 321	5 468	5 281
Fines, penalties and forfeits		11 816	11 816	–	–	–	–	–	–	11 816	12 407	13 028
Licences or permits		2 566	2 566	–	–	–	–	–	–	2 566	2 694	2 829
Transfer and subsidies - Operational		182 230	182 330	–	–	–	–	8 366	8 366	190 696	182 904	195 443
Interest		3 744	3 744	–	–	–	–	–	–	3 744	3 932	4 128
Operational Revenue		3 250	3 250	–	–	–	–	–	–	3 250	3 412	3 583
Total Revenue (excluding capital transfers and		**982 936**	**983 036**	**–**	**–**	**–**	**–**	**9 838**	**9 838**	**992 874**	**1 054 551**	**1 145 229**
Expenditure By Type												
Employee related costs		309 360	309 386	–	–	–	–	(506)	(506)	308 881	328 514	353 139
Remuneration of councillors		13 228	13 228	–	–	–	–	–	–	13 228	14 160	15 145
Bulk purchases - electricity		396 245	396 245	–	–	–	–	–	–	396 245	441 118	491 072
Inventory consumed		28 285	28 285	–	–	–	–	(285)	(285)	28 000	28 529	29 525
Debt impairment		76 891	76 891	–	–	–	–	–	–	76 891	81 490	86 399
Depreciation and amortisation		34 090	34 090	–	–	–	–	–	–	34 090	35 794	37 584
Interest		10 742	10 742	–	–	–	–	–	–	10 742	11 279	11 843
Contracted services		76 979	77 977	–	–	–	–	(485)	(485)	77 492	74 756	77 629
Transfers and subsidies		4 931	4 925	–	–	–	–	9 813	9 813	14 738	3 246	3 428
Irrecoverable debts written off		0	0	–	–	–	–	–	–	0	0	0
Operational costs		68 723	68 769	–	–	–	–	(207)	(207)	68 562	71 885	75 980
Total Expenditure		**1 019 475**	**1 020 537**	**–**	**–**	**–**	**–**	**8 331**	**8 331**	**1 028 868**	**1 090 772**	**1 181 745**
Surplus/(Deficit)		**(36 539)**	**(37 501)**	**–**	**–**	**–**	**–**	**1 507**	**1 507**	**(35 995)**	**(36 221)**	**(36 516)**
Transfers and subsidies - capital (monetary allocations)		27 535	27 535	–	–	–	–	–	–	27 535	35 191	29 550
Surplus/(Deficit) after capital transfers & contributions		**(9 005)**	**(9 967)**	**–**	**–**	**–**	**–**	**1 507**	**1 507**	**(8 460)**	**(1 029)**	**(6 966)**
Surplus/(Deficit) after income tax		(9 005)	(9 967)	–	–	–	–	1 507	1 507	(8 460)	(1 029)	(6 966)
Surplus/(Deficit) attributable to municipality		(9 005)	(9 967)	–	–	–	–	1 507	1 507	(8 460)	(1 029)	(6 966)
Surplus/ (Deficit) for the year		**(9 005)**	**(9 967)**	**–**	**–**	**–**	**–**	**1 507**	**1 507**	**(8 460)**	**(1 029)**	**(6 966)**

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 2 - Community Services		6 221	6 676	–	–	–	–	–	–	6 676	–	8 736
Vote 4 - Technical Services		19 907	20 907	–	–	–	–	(1 711)	(1 711)	19 197	35 631	23 873
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	26 128	27 583	–	–	–	–	(1 711)	(1 711)	25 872	35 631	32 409
Single-year expenditure to be adjusted	2											
Vote 1 - Financial Services		50	50	–	–	–	–	–	–	50	50	50
Vote 2 - Community Services		14 296	14 386	–	–	–	–	(5 448)	(5 448)	8 938	1 030	2 450
Vote 3 - Corporate Services		1 580	1 870	–	–	–	–	–	–	1 870	635	50
Vote 4 - Technical Services		32 942	36 207	–	–	–	–	7 158	7 158	43 366	12 753	6 329
Vote 5 - Municipal Manager		50	64	–	–	–	–	–	–	64	50	50
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		48 918	52 577	–	–	–	–	1 711	1 711	54 288	14 518	8 929
Total Capital Expenditure - Vote		75 047	80 161	–	–	–	–	–	–	80 161	50 149	41 338
Capital Expenditure - Functional												
Governance and administration		3 094	5 347	–	–	–	–	202	202	5 549	2 885	250
Executive and council		764	796	–	–	–	–	–	–	796	250	250
Finance and administration		2 330	4 551	–	–	–	–	202	202	4 753	2 635	–
Community and public safety		20 258	20 817	–	–	–	–	(5 448)	(5 448)	15 369	980	11 136
Community and social services		11 965	11 965	–	–	–	–	(5 448)	(5 448)	6 517	520	10 836
Sport and recreation		6 974	7 361	–	–	–	–	–	–	7 361	460	300
Public safety		1 320	1 491	–	–	–	–	–	–	1 491	–	–
Economic and environmental services		16 245	16 245	–	–	–	–	6 957	6 957	23 202	33 082	27 771
Planning and development		275	275	–	–	–	–	–	–	275	–	–
Road transport		15 750	15 750	–	–	–	–	6 957	6 957	22 707	33 082	27 771
Environmental protection		220	220	–	–	–	–	–	–	220	–	–
Trading services		40 449	42 752	–	–	–	–	(1 711)	(1 711)	41 041	19 944	10 792
Energy sources		24 568	25 871	–	–	–	–	–	–	25 871	6 018	10 057
Water management		12 881	13 181	–	–	–	–	(1 711)	(1 711)	11 470	12 991	–
Waste water management		2 000	2 700	–	–	–	–	–	–	2 700	500	500
Waste management		1 000	1 000	–	–	–	–	–	–	1 000	435	236
Total Capital Expenditure - Functional	3	80 047	85 161	–	–	–	–	–	–	85 161	56 891	49 950
Funded by:												
National Government		25 887	25 887	–	–	–	–	–	–	25 887	25 547	30 601
Provincial Government		1 702	1 702	–	–	–	–	–	–	1 702	9 644	2 963
District Municipality		185	185	–	–	–	–	–	–	185	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		2 239	2 239	–	–	–	–	–	–	2 239	–	–
Transfers recognised - capital	4	30 013	30 013	–	–	–	–	–	–	30 013	35 191	33 564
Borrowing		15 000	16 303	–	–	–	–	–	–	16 303	–	–
Internally generated funds		35 034	38 845	–	–	–	–	–	–	38 845	21 700	16 386
Total Capital Funding		80 047	85 161	–	–	–	–	–	–	85 161	56 891	49 950

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 30/09/2025

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 2 - Community Services		6 221	6 676	–	–	–	–	–	–	6 676	–	8 736
2.2 - Cemetries		–	–	–	–	–	–	–	–	–	–	8 736
2.7 - Fire Services & Disaster Management		1 020	1 191	–	–	–	–	–	–	1 191	–	–
2.9 - Community Halls and Amenities		5 202	5 485	–	–	–	–	–	–	5 485	–	–
Vote 4 - Technical Services		19 907	20 907	–	–	–	–	(1 711)	(1 711)	19 197	35 631	23 673
4.2 - Electro Technical Services		9 318	9 318	–	–	–	–	–	–	9 318	5 300	9 314
4.3 - Water Storage & Distribution		5 189	5 489	–	–	–	–	(1 711)	(1 711)	3 778	11 791	–
4.4 - Waste Water Management		700	1 400	–	–	–	–	–	–	1 400	200	200
4.6 - Roads		4 700	4 700	–	–	–	–	–	–	4 700	18 340	14 159
Capital multi-year expenditure sub-total		26 128	27 583	–	–	–	–	(1 711)	(1 711)	25 872	35 631	32 409
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Financial Services		50	50	–	–	–	–	–	–	50	50	50
1.1 - Director: Finance		50	50	–	–	–	–	–	–	50	50	50
Vote 2 - Community Services		14 296	14 386	–	–	–	–	(5 448)	(5 448)	8 938	1 030	2 450
2.1 - Director: Community Services		64	50	–	–	–	–	–	–	50	50	50
2.2 - Cemetries		100	100	–	–	–	–	–	–	100	–	–
2.4 - Libraries		11 865	11 865	–	–	–	–	(5 448)	(5 448)	6 417	–	–
2.8 - Environment & Licencing		220	220	–	–	–	–	–	–	220	–	–
2.9 - Community Halls and Amenities		1 772	1 876	–	–	–	–	–	–	1 876	980	2 400
2.10 - Local Economic Development		275	275	–	–	–	–	–	–	275	–	–
Vote 3 - Corporate Services		1 580	1 870	–	–	–	–	–	–	1 870	635	50
3.1 - Director: Corporate Services		50	80	–	–	–	–	–	–	80	50	50
3.3 - Administration		300	300	–	–	–	–	–	–	300	–	–
3.4 - Information Technology		300	560	–	–	–	–	–	–	560	300	–
3.5 - Marketing & Communication		130	130	–	–	–	–	–	–	130	285	–
3.7 - Traffic and Protection Services		300	300	–	–	–	–	–	–	300	–	–
3.9 - Council Cost		500	500	–	–	–	–	–	–	500	–	–
Vote 4 - Technical Services		32 942	36 207	–	–	–	–	7 158	7 158	43 366	12 753	6 329
4.1 - Director: Technical Services		50	52	–	–	–	–	–	–	52	50	50
4.2 - Electro Technical Services		15 250	16 553	–	–	–	–	–	–	16 553	718	743
4.3 - Water Storage & Distribution		7 692	7 692	–	–	–	–	(0)	(0)	7 692	1 200	–
4.4 - Waste Water Management		1 300	1 300	–	–	–	–	–	–	1 300	300	300
4.5 - Waste Management		1 000	1 000	–	–	–	–	–	–	1 000	435	236
4.6 - Roads		6 050	6 050	–	–	–	–	6 957	6 957	13 007	8 000	5 000
4.10 - Mechanical Workshop		1 600	3 561	–	–	–	–	202	202	3 763	2 050	–
Vote 5 - Municipal Manager		50	64	–	–	–	–	–	–	64	50	50
5.1 - Municipal Manager		50	64	–	–	–	–	–	–	64	50	50
Capital single-year expenditure sub-total		48 918	52 577	–	–	–	–	1 711	1 711	54 288	14 518	8 929
Total Capital Expenditure		75 047	80 161	–	–	–	–	–	–	80 161	50 149	41 338

WC022 Witzenberg - Table B6 Consolidated Adjustments Budget Financial Position - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		220 325	215 311	–	–	–	–	11 285	11 285	226 596	221 293	224 954
Trade and other receivables from exchange transactio	1	82 509	82 509	–	–	–	–	–	–	82 509	76 606	70 457
Receivables from non-exchange transactions	1	51 313	51 313	–	–	–	–	–	–	51 313	63 098	75 473
Inventory		26 712	26 713	–	–	–	–	285	285	26 998	25 783	22 718
VAT		(91 563)	(91 563)	–	–	–	–	–	–	(91 563)	(191 858)	(191 858)
Other current assets		4 509	4 509	–	–	–	–	–	–	4 509	4 509	4 509
Total current assets		**293 805**	**288 791**	**–**	**–**	**–**	**–**	**11 570**	**11 570**	**300 361**	**199 432**	**206 253**
Non current assets												
Investment property		38 604	38 604	–	–	–	–	–	–	38 604	38 399	38 185
Property, plant and equipment		1 179 702	1 184 816	–	–	–	–	–	–	1 184 816	1 201 097	1 213 777
Heritage assets		550	550	–	–	–	–	–	–	550	550	550
Intangible assets		1 531	1 531	–	–	–	–	–	–	1 531	1 437	1 338
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**1 220 387**	**1 225 501**	**–**	**–**	**–**	**–**	**–**	**–**	**1 225 501**	**1 241 483**	**1 253 849**
TOTAL ASSETS		**1 514 192**	**1 514 292**	**–**	**–**	**–**	**–**	**11 570**	**11 570**	**1 525 862**	**1 440 915**	**1 460 102**
LIABILITIES												
Current liabilities												
Financial liabilities		(3 433)	(3 433)	–	–	–	–	–	–	(3 433)	(3 418)	(3 402)
Consumer deposits		9 739	9 739	–	–	–	–	–	–	9 739	9 739	9 739
Trade and other payables from exchange transactions		89 877	89 023	–	–	–	–	8 651	8 651	97 674	93 955	94 235
Trade and other payables from non-exchange transac		6 104	6 104	–	–	–	–	1 447	1 447	7 552	2 880	(213)
Provisions		38 184	38 184	–	–	–	–	–	–	38 184	39 598	41 083
VAT		(94 204)	(94 204)	–	–	–	–	–	–	(94 204)	(186 546)	(178 103)
Total current liabilities		**46 268**	**45 413**	**–**	**–**	**–**	**–**	**10 098**	**10 098**	**55 512**	**(43 792)**	**(36 660)**
Non current liabilities												
Borrowing	1	23 080	23 080	–	–	–	–	–	–	23 080	18 709	14 438
Provisions	1	168 973	168 973	–	–	–	–	–	–	168 973	191 157	214 449
Other non-current liabilities		81 031	81 031	–	–	–	–	–	–	81 031	92 451	104 443
Total non current liabilities		**273 084**	**273 084**	**–**	**–**	**–**	**–**	**–**	**–**	**273 084**	**302 317**	**333 331**
TOTAL LIABILITIES		**319 352**	**318 498**	**–**	**–**	**–**	**–**	**10 098**	**10 098**	**328 596**	**258 526**	**296 671**
NET ASSETS	2	**1 194 839**	**1 195 794**	**–**	**–**	**–**	**–**	**1 472**	**1 472**	**1 197 266**	**1 182 389**	**1 163 432**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 264 564	1 263 602	–	–	–	–	1 507	1 507	1 265 109	1 263 674	1 256 709
Funds and Reserves		11 166	11 166	–	–	–	–	–	–	11 166	11 166	11 166
TOTAL COMMUNITY WEALTH/EQUITY		**1 275 730**	**1 274 768**	**–**	**–**	**–**	**–**	**1 507**	**1 507**	**1 276 275**	**1 274 841**	**1 267 875**

WC022 Witzenberg - Table B7 Consolidated Adjustments Budget Cash Flows - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		114 277	114 277	–	–	–	–	–	–	114 277	123 586	133 651
Service charges		623 670	623 670	–	–	–	–	–	–	623 670	658 620	728 332
Other revenue		38 334	38 334	–	–	–	–	–	–	38 334	31 852	33 444
Transfers and Subsidies - Operational	1	175 756	175 856	–	–	–	–	11 285	11 285	187 141	179 869	188 582
Transfers and Subsidies - Capital	1	35 189	35 189	–	–	–	–	–	–	35 189	40 470	38 599
Interest		52 049	52 049	–	–	–	–	–	–	52 049	54 651	32 053
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(941 929)	(941 929)	–	–	–	–	–	–	(941 929)	(1 013 395)	(1 103 466)
Finance charges		–	–	–	–	–	–	–	–	–	–	–
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**97 347**	**97 447**	**–**	**–**	**–**	**–**	**11 285**	**11 285**	**108 732**	**75 653**	**51 194**
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(80 047)	(85 161)	–	–	–	–	–	–	(85 161)	(56 891)	(49 950)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(80 047)**	**(85 161)**	**–**	**–**	**–**	**–**	**–**	**–**	**(85 161)**	**(56 891)**	**(49 950)**
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–	–
Payments												
Repayment of borrowing		(6 369)	(6 369)	–	–	–	–	–	–	(6 369)	(6 369)	(6 369)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(6 369)**	**(6 369)**	**–**	**–**	**–**	**–**	**–**	**–**	**(6 369)**	**(6 369)**	**(6 369)**
NET INCREASE/ (DECREASE) IN CASH HELD		**10 932**	**5 918**	**–**	**–**	**–**	**–**	**11 285**	**11 285**	**17 203**	**12 394**	**(5 125)**
Cash/cash equivalents at the year begin:	2	209 837	209 837	–	–	–	–	–	–	209 837	220 325	221 293
Cash/cash equivalents at the year end:	2	220 769	215 755	–	–	–	–	11 285	11 285	227 040	232 719	216 168

WC022 Witzenberg - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	220 769	215 755	–	–	–	–	11 285	11 285	227 040	232 719	216 168
Other current investments > 90 days		50 869	50 869	–	–	–	–	–	–	50 869	51 673	84 259
Cash and investments available:		**271 637**	**266 624**	**–**	**–**	**–**	**–**	**11 285**	**11 285**	**277 909**	**284 392**	**300 427**
Applications of cash and investments												
Unspent conditional transfers		3 651	3 651	–	–	–	–	1 447	1 447	5 098	427	(2 666)
Statutory requirements		(2 640)	(2 640)	–	–	–	–	–	–	(2 640)	5 312	13 755
Other working capital requirements	2	(16 493)	(17 336)					115 010	115 010	97 674	93 955	94 235
Other provisions		38 184	38 184	–	–	–	–	–	–	38 184	39 598	41 083
Reserves to be backed by cash/investments		11 166	11 166					–	–	11 166	11 166	11 166
Total Application of cash and investments:		**33 868**	**33 025**	**–**	**–**	**–**	**–**	**116 457**	**116 457**	**149 481**	**150 458**	**157 574**
Surplus(shortfall)		**237 769**	**233 599**	**–**	**–**	**–**	**–**	**(105 172)**	**(105 172)**	**128 427**	**133 933**	**142 853**
Other working capital requirements												
Debtors		106 370	106 359							–	–	–
Creditors due		89 877	89 023							97 674	93 955	94 235
Total Other working capital requirements		16 493	17 336							(97 674)	(93 955)	(94 235)
Debtors collection assumptions:												
Balance outstanding - debtors		133 822	133 822							133 822	139 705	145 930
Estimate of debtors collection rate		79,49%	79,48%							0,00%	0,00%	0,00%
Long term investments committed												
Balance (Insert description; eg sinking fund)												
Reserves to be backed by cash/investments												
Capital replacement		11 166	11 166							11 166	11 166	11 166
Total Reserves to be backed by cash/investments		11 166	11 166							11 166	11 166	11 166

WC022 Witzenberg - Table B9 Consolidated Asset Management - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets *to be adjusted*	1	30 336	33 677	–	–	–	–	(6 957)	(6 957)	26 921	24 985	21 461
Roads Infrastructure		4 750	4 750	–	–	–	–	–	–	4 750	8 696	11 196
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	518	543
Water Supply Infrastructure		6 613	7 098	–	–	–	–	(1 711)	(1 711)	5 387	11 791	–
Sanitation Infrastructure		500	1 200	–	–	–	–	–	–	1 200	–	–
Infrastructure		11 863	13 048	–	–	–	–	(1 711)	(1 711)	11 337	21 005	11 738
Community Facilities		12 050	12 154	–	–	–	–	(5 448)	(5 448)	6 706	–	8 736
Sport and Recreation Facilities		200	200	–	–	–	–	–	–	200	–	–
Community Assets		12 250	12 354	–	–	–	–	(5 448)	(5 448)	6 906	–	8 736
Computer Equipment		330	590	–	–	–	–	–	–	590	335	–
Furniture and Office Equipment		1 064	1 096	–	–	–	–	–	–	1 096	500	250
Machinery and Equipment		3 230	3 230	–	–	–	–	–	–	3 230	1 145	736
Transport Assets		1 600	3 561	–	–	–	–	202	202	3 763	2 000	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets *to be adjusted*	2	9 300	9 300	–	–	–	–	6 957	6 957	16 257	10 820	6 300
Roads Infrastructure		6 000	6 000	–	–	–	–	6 957	6 957	12 957	8 000	5 000
Electrical Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Water Supply Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
Sanitation Infrastructure		1 300	1 300	–	–	–	–	–	–	1 300	300	300
Infrastructure		9 300	9 300	–	–	–	–	6 957	6 957	16 257	10 300	6 300
Community Facilities		–	–	–	–	–	–	–	–	–	520	–
Community Assets		–	–	–	–	–	–	–	–	–	520	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Upgrading of Existing Assets *to be adjusted*	2a	40 411	41 983	–	–	–	–	–	–	41 983	21 086	22 190
Roads Infrastructure		5 000	5 000	–	–	–	–	–	–	5 000	16 386	11 576
Electrical Infrastructure		23 318	24 621	–	–	–	–	–	–	24 621	4 300	8 314
Water Supply Infrastructure		5 269	5 084	–	–	–	–	–	–	5 084	200	–
Sanitation Infrastructure		200	200	–	–	–	–	–	–	200	200	200
Infrastructure		33 787	34 905	–	–	–	–	–	–	34 905	21 086	20 090
Community Facilities		100	100	–	–	–	–	–	–	100	–	2 100
Sport and Recreation Facilities		5 834	6 117	–	–	–	–	–	–	6 117	–	–
Community Assets		5 934	6 217	–	–	–	–	–	–	6 217	–	2 100
Operational Buildings		600	771	–	–	–	–	–	–	771	–	–
Other Assets	6	600	771	–	–	–	–	–	–	771	–	–
Machinery and Equipment		90	90	–	–	–	–	–	–	90	–	–
Total Capital Expenditure *to be adjusted*	4											
Roads Infrastructure		15 750	15 750	–	–	–	–	6 957	6 957	22 707	33 082	27 771
Electrical Infrastructure		24 318	25 621	–	–	–	–	–	–	25 621	5 818	9 857
Water Supply Infrastructure		12 881	13 181	–	–	–	–	(1 711)	(1 711)	11 470	12 991	–
Sanitation Infrastructure		2 000	2 700	–	–	–	–	–	–	2 700	500	500
Infrastructure		54 949	57 252	–	–	–	–	5 246	5 246	62 498	52 391	38 128
Community Facilities		12 150	12 254	–	–	–	–	(5 448)	(5 448)	6 806	520	10 836
Sport and Recreation Facilities		6 034	6 317	–	–	–	–	–	–	6 317	–	–
Community Assets		18 184	18 571	–	–	–	–	(5 448)	(5 448)	13 123	520	10 836
Operational Buildings		600	771	–	–	–	–	–	–	771	–	–
Other Assets		600	771	–	–	–	–	–	–	771	–	–
Computer Equipment		330	590	–	–	–	–	–	–	590	335	–
Furniture and Office Equipment		1 064	1 096	–	–	–	–	–	–	1 096	500	250
Machinery and Equipment		3 320	3 320	–	–	–	–	–	–	3 320	1 145	736
Transport Assets		1 600	3 561	–	–	–	–	202	202	3 763	2 000	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE *to be adjusted*	4	80 047	85 161	–	–	–	–	–	–	85 161	56 891	49 950
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		378 169	378 169	–	–	–	–	6 957	6 957	385 125	410 635	437 761
Storm water Infrastructure		71 955	71 955	–	–	–	–	–	–	71 955	71 396	70 809
Electrical Infrastructure		(466)	837	–	–	–	–	–	–	837	2 906	10 265
Water Supply Infrastructure		222 424	222 724	–	–	–	–	(1 711)	(1 711)	221 013	233 754	232 010
Sanitation Infrastructure		128 605	129 305	–	–	–	–	–	–	129 305	126 249	123 755
Solid Waste Infrastructure		5 421	5 421	–	–	–	–	–	–	5 421	(11 043)	(28 551)
Information and Communication Infrastructure		9 848	9 848	–	–	–	–	–	–	9 848	9 848	9 848
Infrastructure		815 956	818 259	–	–	–	–	5 246	5 246	823 504	843 745	855 896
Community Assets		96 869	97 256	–	–	–	–	(5 448)	(5 448)	91 809	95 355	104 055
Heritage Assets		550	550	–	–	–	–	–	–	550	550	550
Investment properties		38 604	38 604	–	–	–	–	–	–	38 604	38 399	38 185
Other Assets		161 427	161 598	–	–	–	–	–	–	161 598	161 427	161 427
Intangible Assets		1 531	1 531	–	–	–	–	–	–	1 531	1 437	1 338
Computer Equipment		(1 969)	(1 709)	–	–	–	–	–	–	(1 709)	(4 183)	(6 859)
Furniture and Office Equipment		2 420	2 451	–	–	–	–	–	–	2 451	2 288	1 874
Machinery and Equipment		20 568	20 568	–	–	–	–	–	–	20 568	21 311	21 770
Transport Assets		10 419	12 380	–	–	–	–	202	202	12 582	7 142	1 602
Land		74 012	74 012	–	–	–	–	–	–	74 012	74 012	74 012
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 220 387	1 225 501	–	–	–	–	–	–	1 225 501	1 241 483	1 253 849
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		34 090	34 090	–	–	–	–	–	–	34 090	35 794	37 584
Repairs and Maintenance by asset class	3	25 778	25 306	–	–	–	–	–	–	25 306	25 322	26 137
Roads Infrastructure		7 181	6 628	–	–	–	–	–	–	6 628	7 421	7 792
Storm water Infrastructure		204	204	–	–	–	–	–	–	204	214	225
Electrical Infrastructure		2 390	2 390	–	–	–	–	–	–	2 390	2 509	2 635
Water Supply Infrastructure		2 856	2 656	–	–	–	–	–	–	2 656	2 999	3 149
Sanitation Infrastructure		4 730	4 730	–	–	–	–	–	–	4 730	4 967	5 215
Infrastructure		17 361	16 608	–	–	–	–	–	–	16 608	18 110	19 015
Community Facilities		1 715	1 715	–	–	–	–	–	–	1 715	688	723
Sport and Recreation Facilities		312	312	–	–	–	–	–	–	312	328	344
Community Assets		2 027	2 027	–	–	–	–	–	–	2 027	1 016	1 067
Operational Buildings		557	657	–	–	–	–	–	–	657	585	614
Housing		275	275	–	–	–	–	–	–	275	289	303
Other Assets		832	932	–	–	–	–	–	–	932	874	917
Computer Equipment		176	176	–	–	–	–	–	–	176	184	194
Furniture and Office Equipment		24	24	–	–	–	–	–	–	24	25	27
Machinery and Equipment		330	330	–	–	–	–	–	–	330	347	364
Transport Assets		5 026	5 209	–	–	–	–	–	–	5 209	4 766	4 553
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		59 868	59 396	–	–	–	–	–	–	59 396	61 117	63 721
Renewal and upgrading of Existing Assets as % of total capex		*62,1%*	*60,2%*							*68,4%*	*56,1%*	*57,0%*
Renewal and upgrading of Existing Assets as % of deprecn"		*145,8%*	*150,4%*							*170,8%*	*89,1%*	*75,8%*

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
R&M as a % of PPE		2,1%	2,1%							2,1%	2,0%	2,1%
Renewal and upgrading and R&M as a % of PPE		6,2%	6,2%							6,8%	4,6%	4,4%

WC022 Witzenberg - Table B10 Consolidated Basic service delivery measurement - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	H		
<u>Household service targets</u>	1											
<u>*Water:*</u>												
Piped water inside dwelling		12 394	12 662	12 662	12 662	12 662	12 662	–	51	63	–	–
Using public tap (at least min.service level)	2	4 027	6 632	6 632	6 632	6 632	6 632	–	27	33	–	–
Minimum Service Level and Above sub-total		16	19	19	19	19	19	–	77	96	–	–
Total number of households	5	16	19	19	19	19	19	–	77	96	–	–
<u>*Sanitation/sewerage:*</u>												
Flush toilet (connected to sewerage)		12 993	13 012	13 017	13 017	13 017	13 017	–	52 068	65 080	–	–
Chemical toilet		4 027	5 807	6 632	6 632	6 632	6 632	–	26 528	32 335	–	–
Minimum Service Level and Above sub-total		17 020	18 819	19 649	19 649	19 649	19 649	–	78 596	97 415	–	–
Total number of households	5	17 020	18 819	19 649	19 649	19 649	19 649	–	78 596	97 415	–	–
<u>*Energy:*</u>												
Electricity (at least min. service level)		2 260	2 228	2 136	2 112	2 112	2 112	–	8 472	10 700	–	–
Electricity - prepaid (> min.service level)		10 704	10 924	11 843	12 312	12 312	12 312	–	48 779	59 703	–	–
Minimum Service Level and Above sub-total		12 964	13 152	13 979	14 424	14 424	14 424	–	57 251	70 403	–	–
Other energy sources		2 967	4 027	5 807	6 632	6 632	6 632	–	25 703	29 730	–	–
Below Minimum Servic Level sub-total		2 967	4 027	5 807	6 632	6 632	6 632	–	25 703	29 730	–	–
Total number of households	5	15 931	17 179	19 786	21 056	21 056	21 056	–	82 954	100 133	–	–
<u>*Refuse:*</u>												
Removed at least once a week (min.service)		13 319	13 485	13 491	13 491	13 491	13 491	–	53 964	67 449	–	–
Minimum Service Level and Above sub-total		13 319	13 485	13 491	13 491	13 491	13 491	–	53 964	67 449	–	–
Using communal refuse dump		2 967	4 027	6 632	6 632	6 632	6 632	–	26 528	30 555	–	–
Below Minimum Servic Level sub-total		2 967	4 027	6 632	6 632	6 632	6 632	–	26 528	30 555	–	–
Total number of households	5	16 286	17 512	20 123	20 123	20 123	20 123	–	80 492	98 004	–	–
<u>**Households receiving Free Basic Service**</u>	15											
<u>**Cost of Free Basic Services provided (R'000)**</u>	16											
Water (6 kilolitres per indigent household per month)		944	944	–	–	–	–	–	–	944	1 000	1 060
Electricity/other energy (50kwh per indigent household per month)		5 311	5 311	–	–	–	–	–	–	5 311	5 985	6 745
Total cost of FBS provided		6 254	6 254	–	–	–	–	–	–	6 254	6 986	7 806
<u>**Highest level of free service provided**</u>												
<u>**Revenue cost of free services provided (R'000)**</u>	17											
Property rates exemptions, reductions and rebates and impermissable		8 819	8 819	–	–	–	–	–	–	8 819	9 348	9 909
Water (in excess of 6 kilolitres per indigent household per month)		3 660	3 660	–	–	–	–	–	–	3 660	3 698	3 738
Sanitation (in excess of free sanitation service to indigent households)		11 750	11 750	–	–	–	–	–	–	11 750	12 455	13 202
Refuse (in excess of one removal a week for indigent households)		9 331	9 331	–	–	–	–	–	–	9 331	9 891	10 484
Total revenue cost of subsidised services provided		33 560	33 560	–	–	–	–	–	–	33 560	35 392	37 334

WC022 Witzenberg - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Non-exchange revenue by source												
Property rates												
Total Property Rates		129 110	129 110	–	–	–	–	–	–	129 110	139 439	150 594
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		8 819	8 819	–	–	–	–	–	–	8 819	9 348	9 909
Net Property Rates		120 291	120 291	–	–	–	–	–	–	120 291	130 091	140 685
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		448 000	448 000	–	–	–	–	–	–	448 000	498 678	555 089
less Cost of Free Basic Services (50 kwh per indigent household per month)		5 311	5 311	–	–	–	–	–	–	5 311	5 985	6 745
Net Service charges - Electricity		442 689	442 689	–	–	–	–	–	–	442 689	492 693	548 344
Service charges - Water												
Total Service charges - Water		58 005	58 005	–	–	–	–	–	–	58 005	60 906	63 951
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		3 660	3 660	–	–	–	–	–	–	3 660	3 698	3 738
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		944	944	–	–	–	–	–	–	944	1 000	1 060
Net Service charges - Water		53 401	53 401	–	–	–	–	–	–	53 401	56 207	59 152
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		66 340	66 340	–	–	–	–	–	–	66 340	68 607	72 038
less Revenue Foregone (in excess of free sanitation service to indigent households)		11 750	11 750	–	–	–	–	–	–	11 750	12 455	13 202
Net Service charges - Waste Water Management		54 590	54 590	–	–	–	–	–	–	54 590	56 152	58 836
Service charges - Waste Management												
Total refuse removal revenue		44 629	44 629	–	–	–	–	–	–	44 629	46 860	49 203
Total landfill revenue		978	978	–	–	–	–	–	–	978	1 027	1 078
less Revenue Foregone (in excess of one removal a week to indigent households)		9 331	9 331	–	–	–	–	–	–	9 331	9 891	10 484
Net Service charges - Waste Management		36 276	36 276	–	–	–	–	–	–	36 276	37 996	39 797
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		176 748	176 769	–	–	–	–	(500)	(500)	176 269	186 065	200 110
Pension and UIF Contributions		36 718	36 722	–	–	–	–	(6)	(6)	36 717	39 509	42 528
Medical Aid Contributions		11 085	11 085	–	–	–	–	–	–	11 085	11 936	12 851
Overtime		26 503	26 503	–	–	–	–	–	–	26 503	28 542	30 734
Performance Bonus		16 793	16 793	–	–	–	–	–	–	16 793	18 082	19 467
Motor Vehicle Allowance		10 304	10 304	–	–	–	–	–	–	10 304	11 097	11 950
Cellphone Allowance		1 520	1 520	–	–	–	–	–	–	1 520	1 637	1 763
Housing Allowances		1 401	1 401	–	–	–	–	–	–	1 401	1 508	1 624
Other benefits and allowances		8 708	8 708	–	–	–	–	–	–	8 708	9 379	10 101
Payments in lieu of leave		4 719	4 719	–	–	–	–	–	–	4 719	5 083	5 474
Long service awards		1 347	1 347	–	–	–	–	–	–	1 347	1 415	1 485
Post-retirement benefit obligations		10 877	10 877	–	–	–	–	–	–	10 877	11 421	11 992
Acting and post related allowance		2 638	2 638	–	–	–	–	–	–	2 638	2 841	3 060
sub-total		309 360	309 386	–	–	–	–	(506)	(506)	308 881	328 514	353 139
Total Employee related costs	1	309 360	309 386	–	–	–	–	(506)	(506)	308 881	328 514	353 139
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		34 000	34 000	–	–	–	–	–	–	34 000	35 700	37 485
Lease amortisation		90	90	–	–	–	–	–	–	90	94	99
Total Depreciation & asset impairment	1	34 090	34 090	–	–	–	–	–	–	34 090	35 794	37 584
Bulk purchases												
Electricity Bulk Purchases		396 245	396 245	–	–	–	–	–	–	396 245	441 118	491 072
Total bulk purchases	1	396 245	396 245	–	–	–	–	–	–	396 245	441 118	491 072
Transfers and grants												
Cash transfers and grants		4 931	4 925	–	–	–	–	9 813	9 813	14 738	3 246	3 428
Total transfers and grants		4 931	4 925	–	–	–	–	9 813	9 813	14 738	3 246	3 428
Contracted services												
Outsourced Services		44 029	43 236	–	–	–	–	(15)	(15)	43 221	45 156	47 276
Consultants and Professional Services		22 205	23 898	–	–	–	–	(200)	(200)	23 698	20 203	20 512
Contractors		10 745	10 844	–	–	–	–	(270)	(270)	10 574	9 397	9 841
Total contracted services		76 979	77 977	–	–	–	–	(485)	(485)	77 492	74 756	77 629
Operational Costs												
Collection costs		2 730	2 730	–	–	–	–	–	–	2 730	2 867	3 010
Contributions to 'other' provisions		1	1	–	–	–	–	–	–	1	1	1
Audit fees		4 615	4 615	–	–	–	–	–	–	4 615	4 846	5 088
Other Operational Costs		61 377	61 423	–	–	–	–	(207)	(207)	61 216	64 172	67 881
Operating Leases		1 371	1 371	–	–	–	–	–	–	1 371	1 440	1 512
Operational Cost		60 006	60 051	–	–	–	–	(207)	(207)	59 845	62 732	66 369
Total Operational Costs	1	68 723	68 769	–	–	–	–	(207)	(207)	68 562	71 885	75 980
Repairs and Maintenance by Expenditure Item	14											
Inventory Consumed (Project Maintenance)		7 053	5 829	–	–	–	–	–	–	5 829	6 893	6 786
Contracted Services		14 729	15 682	–	–	–	–	–	–	15 682	14 234	14 946
Other Expenditure		3 995	3 795	–	–	–	–	–	–	3 795	4 195	4 405
Total Repairs and Maintenance Expenditure	15	25 778	25 306	–	–	–	–	–	–	25 306	25 322	26 137
Inventory Consumed												
Inventory Consumed - Other		28 285	28 285	–	–	–	–	(285)	(285)	28 000	28 529	29 525
Total Inventory Consumed & Other Material		28 285	28 285	–	–	–	–	(285)	(285)	28 000	28 529	29 525

WC022 Witzenberg - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		90 271	90 271	–	–	–	–	–	–	90 271	101 603	114 215
Water		141 452	141 452	–	–	–	–	–	–	141 452	167 951	195 835
Waste		90 271	90 271	–	–	–	–	–	–	90 271	107 898	126 361
Waste Water		91 308	91 308	–	–	–	–	–	–	91 308	106 318	122 029
Other trade receivables from exchange transactions		17 683	17 683	–	–	–	–	–	–	17 683	16 297	14 843
Gross: Trade and other receivables from exchange transac		**430 985**	**430 985**	-	-	-	-	-	-	**430 985**	**500 068**	**573 283**
Less: Impairment for debt	1	**(348 476)**	**(348 476)**	-	-	-	-	-	-	**(348 476)**	**(423 461)**	**(502 826)**
Impairment for Electricity		(31 704)	(31 704)	–	–	–	–	–	–	(31 704)	(41 678)	(52 780)
Impairment for Water		(131 786)	(131 786)	–	–	–	–	–	–	(131 786)	(155 290)	(179 969)
Impairment for Waste		(87 813)	(87 813)	–	–	–	–	–	–	(87 813)	(106 968)	(127 080)
Impairment for Waste Water		(76 182)	(76 182)	–	–	–	–	–	–	(76 182)	(88 610)	(101 658)
Impairment for other trade receivalbes from exchange tran		(20 990)	(20 990)	–	–	–	–	–	–	(20 990)	(30 916)	(41 338)
Total net Trade and other receivables from Exchange Tran		**82 509**	**82 509**	-	-	-	-	-	-	**82 509**	**76 606**	**70 457**
-												
Receivables from non-exchange transactions												
Property rates		86 785	86 785	–	–	–	–	–	–	86 785	93 290	100 324
Less: Impairment of Property rates		(75 213)	(75 213)	–	–	–	–	–	–	(75 213)	(81 718)	(88 752)
Net Property rates		**11 572**	**11 572**	-	-	-	-	-	-	**11 572**	**11 572**	**11 572**
Other receivables from non-exchange transactions		42 879	42 879	–	–	–	–	–	–	42 879	54 665	67 040
Impairment for other receivalbes from non-exchange transa		(3 139)	(3 139)	–	–	–	–	–	–	(3 139)	(3 139)	(3 139)
Net other receivables from non-exchange transactions		**39 741**	**39 741**	-	-	-	-	-	-	**39 741**	**51 526**	**63 901**
Total net Receivables from non-exchange transactions	1	**51 313**	**51 313**	–	–	–	–	–	–	**51 313**	**63 098**	**75 473**
Inventory												
Water												
Opening Balance		16	16	–	–	–	–	–	–	16	16	16
System Input Volume		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–	–	–
Authorised Consumption	12	–	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Water Losses		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–	–
Real losses		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer M		–	–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Non-revenue Water		(0)	(0)	–	–	–	–	–	–	(0)	(0)	(0)
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing Balance Water		**16**	**16**	–	–	–	–	–	–	**16**	**16**	**16**
Agricultural												
Opening Balance		1 740	1 740	–	–	–	–	–	–	1 740	1 740	1 740
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		**1 740**	**1 740**	–	–	–	–	–	–	**1 740**	**1 740**	**1 740**
Consumables												
Standard Rated												
Opening Balance		2 263	2 263	–	–	–	–	–	–	2 263	1 045	3
Acquisitions		2 400	2 400	–	–	–	–	–	–	2 400	2 400	–
Issues	13	(3 618)	(5 372)	–	–	–	–	135	135	(5 237)	(3 441)	(3 614)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**1 045**	**(710)**	–	–	–	–	**135**	**135**	**(575)**	**3**	**(3 611)**
Zero Rated												
Opening Balance		186	186	–	–	–	–	–	–	186	159	131
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	(27)	(27)	–	–	–	–	–	–	(27)	(28)	(29)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**159**	**159**	–	–	–	–	–	–	**159**	**131**	**102**
Finished Goods												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Issues	13	–	–	–	–	–	–	–	–	–	–	–
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Budget Year 2025/26 Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Materials and Supplies												
Opening Balance		24 393	24 393	–	–	–	–	–	–	24 393	23 753	23 893
Acquisitions		24 000	24 000	–	–	–	–	–	–	24 000	25 200	26 460
Issues	13	(24 640)	(22 885)	–	–	–	–	150	150	(22 735)	(25 060)	(25 882)
Adjustments	14	–	–	–	–	–	–	–	–	–	–	–
Write-offs	15	–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**23 753**	**25 508**	–	–	–	–	**150**	**150**	**25 658**	**23 893**	**24 471**
Work-in-progress												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		–	–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**26 712**	**26 713**	–	–	–	–	**285**	**285**	**26 998**	**25 783**	**22 718**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 675 921	1 681 035	–	–	–	–	–	–	1 681 035	1 732 812	1 782 762
Leases recognised as PPE	2	1 460	1 460	–	–	–	–	–	–	1 460	1 460	1 460
Less: Accumulated depreciation		(497 679)	(497 679)	–	–	–	–	–	–	(497 679)	(533 175)	(570 445)
Total Property, plant & equipment	1	**1 179 702**	**1 184 816**	–	–	–	–	–	–	**1 184 816**	**1 201 097**	**1 213 777**
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		(3 433)	(3 433)	–	–	–	–	–	–	(3 433)	(3 418)	(3 402)
Total Current liabilities - Borrowing		**(3 433)**	**(3 433)**	–	–	–	–	–	–	**(3 433)**	**(3 418)**	**(3 402)**
Trade and other payables												
Trade and other payables from exchange transactions		89 877	89 023	–	–	–	–	8 651	8 651	97 674	93 955	94 235
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent condi		3 651	3 651	–	–	–	–	1 447	1 447	5 098	427	(2 666)
Trade payables from Non-exchange transactions: Other		2 454	2 454	–	–	–	–	–	–	2 454	2 454	2 454
VAT		(94 204)	(94 204)	–	–	–	–	–	–	(94 204)	(186 546)	(178 103)
Total Trade and other payables	1	**1 778**	**924**	–	–	–	–	**10 098**	**10 098**	**11 022**	**(89 711)**	**(84 081)**
Non current liabilities - Financial liabilities												
Borrowing	3	20 299	20 299	–	–	–	–	–	–	20 299	14 432	8 591
Other financial liabilities		2 781	2 781	–	–	–	–	–	–	2 781	4 277	5 847
Total Non current liabilities - Financial liabilities		**23 080**	**23 080**	–	–	–	–	–	–	**23 080**	**18 709**	**14 438**
Non current liabilities - Long Term portion of trade payables												
Elelctricty Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Payables and Accruals - General		–	–	–	–	–	–	–	–	–	–	–
Water Bulk Purchases		–	–	–	–	–	–	–	–	–	–	–
Municipal Debt Relief		–	–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payabl		–	–	–	–	–	–	–	–	–	–	–
Provisions - non current												
Retirement benefits		81 031	81 031	–	–	–	–	–	–	81 031	92 451	104 443
Refuse landfill site rehabilitation		75 973	75 973	–	–	–	–	–	–	75 973	86 736	98 037
Other		11 969	11 969	–	–	–	–	–	–	11 969	11 969	11 969
Total Provisions - non current		**168 973**	**168 973**	–	–	–	–	–	–	**168 973**	**191 157**	**214 449**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 273 568	1 273 568	–	–	–	–	–	–	1 273 568	1 264 704	1 263 674
GRAP adjustments		–	–	–	–	–	–	–	–	–	–	–
Restated balance		1 273 568	1 273 568	–	–	–	–	–	–	1 273 568	1 264 704	1 263 674
Surplus/(Deficit)		(9 005)	(9 967)	–	–	–	–	1 507	1 507	(8 460)	(1 029)	(6 966)
Transfers to/from Reserves		–	–	–	–	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**1 264 564**	**1 263 602**	–	–	–	–	**1 507**	**1 507**	**1 265 109**	**1 263 674**	**1 256 709**
Reserves												
Housing Development Fund		–	–	–	–	–	–	–	–	–	–	–
Capital replacement		11 166	11 166	–	–	–	–	–	–	11 166	11 166	11 166
Self-insurance		–	–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**11 166**	**11 166**	–	–	–	–	–	–	**11 166**	**11 166**	**11 166**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 275 730**	**1 274 768**	–	–	–	–	**1 507**	**1 507**	**1 276 275**	**1 274 841**	**1 267 875**

WC022 Witzenberg - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 30/09/2025

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Essential Services												
Sustainable provision & maintenance of basic												
Percentage expenditure on the preventative- & corrective planned maintenance budget of the Technical Department		0	0	0	0	0	0	0	0	0		
% Expenditure on Capital Budget by Technical Directorate		0,88	0,88	0,88	0,95	0,95	0,95	0,95	0,96	0,96		
Number of new formal sewer connections meeting minimum standards		New	New	New	10	10	10	10	12	12		
Number of new formal water connections meeting minimum standards		New	New	New	10	10	10	10	12	12		
Percentage of drinking water samples complying to SANS241.		1	1	1	0,98	0,98	0,98	0,98	0,98	0,98		
Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality		New	New	New	8	8	8	10	10	10		
Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end		13485	13485	13485	11873	11873	11873	11900	11910	11920		
Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)		New	New	New	0,4	0,4	0,4	0,39	0,38	0,38		
Percentage total electricity losses		0,107	0,107	0,107	0,1	0,1	0,1	0,1	0,1	0,1		
Percentage of surfaced municipal road lanes which has been resurfaced and resealed		New	New	New	0,01	0,01	0,01	0,01	0,01	0,015		
Provide for the needs of Informal settlements through improved services												
Number of subsidised serviced sites developed.		0	0	0	No target set as	No target set as	No target set as	130		50		
Number of new informal sewer connections meeting minimum standards		New	New	New	2	2	2	2	2	2		
Number of new informal water connections meeting minimum standards		New	New	New	2	2	2	2	2	2		
Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality		New	New	New	The target was	The target was	The target was	7	10	12		
Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste		1	1	1	0,95	0,95	0,95	0,97	0,97	0,97		
Governance												
Support Institutional Transformation & Development												
Percentage budget spent on implementation of Workplace Skills Plan.		0,82	0,82	0,82	0,96	0,96	0,96	0,96	0,96	0,96		
Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality		4	4	4	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports		
Staff vacancy rate		New	New	New	0,05	0,05	0,05	0,05	0,04	0,04		
Ensure financial viability.												
Financial viability expressed as Debt-Coverage ratio		1163	1163	1163	200	200	200	200	200	200		
Financial viability expressed outstanding service debtors		0,84	0,84	0,84	0,6	0,6	0,6	0,6	0,6	0,6		
Percentage of total operating revenue to finance total debt (Total Debt (Borrowing) / Total operating revenue)		New	New	New	0,06	0,06	0,06	0,06	0,06	0,06		
Collection rate ratio		0,93	0,93	0,93	0,93	0,93	0,93	0,94	0,95	0,95		
Percentage of Revenue Growth excluding capital grants		New	New	New	0,06	0,06	0,06	0,06	0,06	0,06		
Service Charges and Property Rates Revenue as a percentage of Service Charges and Property Rates Revenue Budget		New	New	New	0,98	0,98	0,98	0,98	0,98	0,98		
Cash/Cost coverage ratio		New	New	New	3	3	3	3	3	3		
Irregular, Fruitless and Wasteful, Unauthorised Expenditure as a percentage of Total Operating Expenditure		New	New	New	0	0	0	0	0	0		
Percentage of total operating expenditure on remuneration		New	New	New	0,3	0,3	0,3	0,3	0,3	0,3		
Creditors payment period		New	New	New	40	40	40	40	40	40		
Percentage of total capital expenditure on renewal/upgrading of existing assets		New	New	New	0,68	0,68	0,68	0,68	0,7	0,72		
Percentage change of renewal/upgrading of existing Assets		New	New	New	0,35	0,35	0,35	-0,16	-0,17	0		
Average number of days from the point of advertising to the letter of award per 80/20 procurement process		New	New	New	150	150	150	145	145	140		
Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality		0,99	0,99	0,99	0,98	0,98	0,98	0,99	0,99	0,99		
Total Capital Expenditure as a percentage of Total Capital Budget		0,87	0,87	0,87	0,95	0,95	0,95	0,95	0,96	0,97		
To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures												
Number of IDP community engagements held.		14	14	14	14	14	14	14	14	14		
Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)		New	New	New	1	1	1	1	1	1		
Percentage of ward committees with 6 or more ward committee members (excluding the ward councillor)		New	New	New	1	1	1	1	1	1		
Number of meetings with inter-governmental partners.		12	12	12	12	12	12	12	12	12		
Communal Services												
Provide & maintain facilities that make citizens feel at home.												
Analysis report on customer satisfaction questionnaires on community facilities.		1	1	1	1 Report	1 Report	1 Report	1 Report	1 Report	1 Report		
Percentage compliance with the required attendance time for structural firefighting incidents		New	New	New	0,9	0,9	0,9	0,9	0,92	0,92		
Percentage utilisation rate of community halls		New	New	New	The target was	The target was	The target was	0,04	0,04	0,04		

WC022 - 2025/2026 ADJUSTMENT BUDGET - SEPTEMBER 2025

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Average number of library visits per library		New	New	New	12000	12000	12000	12500	12500	13000		
Percentage of municipal cemetery plots available		New	New	New	0,27	0,27	0,27	0,25	0,24	0,22		
Percentage expenditure on Capital Budget by Community Directorate		0,83	0,83	0,83	0,95	0,95	0,95	0,95	0,96	0,96		
Socio-Economic Support Services												
Support the poor & vulnerable through programmes & policy												
Number of account holders subsidised through the municipality's Indigent Policy		3205	3205	3205	4500	4500	4500	4400	4300	4300		
Percentage of the municipality's operating budget spent on Indigent relief for free basic services		New	New	New	0,03	0,03	0,03	0,05	0,05	0,045		
Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)		New	New	New	400	400	400	405	410	410		
Number of engagements with target groups with the implementation of social development programmes		29	29	29	20	20	20	22	23	23		
Number of housing opportunities provided per year.		No target	No target	No target	No Target	No Target	No Target	80	80	80		
Number of Rental Stock transferred		22	22	22	20	20	20	40	50	50		
Create an enabling environment to attract investment & support local economy.												
Bi-annual report on investment incentives implemented.		New	New	New	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports	2 Reports		
Quarterly report on the Small Business Entrepreneurs Development Programme.		4	4	4	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports	4 Reports		
Review of the Witzenberg Local Economic Development Strategy.		4	4	4	1 Reviewed Str	1 Reviewed Stra	1 Reviewed Stra	Measure implem	Measure implem	Measure implem		
Average time taken to finalise business license applications		New	New	New	5 days	5 days	5 days	5	5	5		
Average time taken to finalise informal trading permits		New	New	New	7	7	7	7	7	7		
Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area		New	New	New	0,05	0,05	0,05	0,06	0,06	0,07		

WC022 Witzenberg - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 30/09/2025

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1,7%	1,7%	1,7%	1,6%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				1,7%	1,7%	1,7%	1,7%	1,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				30,0%	29,6%	32,6%	0,0%	0,0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				206,7%	206,7%	206,7%	167,5%	129,3%
Liquidity									
Current Ratio	Current assets/current liabilities				635,0%	635,9%	541,1%	-455,4%	-562,6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				635,0%	635,9%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				6,5	6,6	5,6	-6,8	-8,1
Revenue Management					587,1%	587,1%	500,6%	-649,4%	-819,5%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				16,3%	16,3%	16,2%	15,7%	14,7%
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))								
Creditors to Cash and Investments					0,8%	0,4%	4,9%	-38,5%	-38,9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				31,5%	31,5%	31,1%	31,2%	30,8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2,6%	2,6%	2,5%	2,4%	2,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				4,0%	4,0%	3,9%	3,8%	3,6%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5,2%	5,2%	5,2%	6,0%	6,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

WC022 Witzenberg - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 30/09/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget
Demographics									
Population		Stats SA community survey / SEP -LG 2024	–	–	–	116	116	116	162
Females aged 15 - 34		Stats SA community survey	–	–	–	21	21	21	21
Males aged 15 - 34		Stats SA community survey	–	–	–	24	24	24	24
Unemployment		Stats SA community survey	–	–	–	3	3	3	3
Monthly household income (no. of households)	1, 12								
No income		Stats SA community survey	1 757	1 757	1 757	1 757	1 757	1 757	1 757
R1 - R1 600		Stats SA community survey	6 703	6 703	6 703	6 703	6 703	6 703	6 703
R1 601 - R3 200		Stats SA community survey	7 079	7 079	7 079	7 079	7 079	7 079	7 079
R3 201 - R6 400		Stats SA community survey	5 723	5 723	5 723	5 723	5 723	5 723	5 723
R6 401 - R12 800		Stats SA community survey	2 863	2 863	2 863	2 863	2 863	2 863	2 863
R12 801 - R25 600		Stats SA community survey	1 851	1 851	1 851	1 851	1 851	1 851	1 851
R25 601 - R51 200		Stats SA community survey	1 064	1 064	1 064	1 064	1 064	1 064	1 064
R52 201 - R102 400		Stats SA community survey	253	253	253	253	253	253	253
R102 401 - R204 800		Stats SA community survey	77	77	77	77	77	77	77
R204 801 - R409 600		Stats SA community survey	49	49	49	49	49	49	49
Poverty profiles (no. of households)									
< R2 060 per household per month	13		8 460	8 460	8 460	8 460	8 460	8 460	8 460
	2		16	16	16	15 539	15 539	15 539	15 539
Household/demographics (000)									
Number of people in municipal area			115 946	115 946	115 946	116	162	162	162
Number of poor people in municipal area			89 910	89 910	89 910	90	90	90	90
Number of households in municipal area			27 419	27 419	27 419	27	27	27	27
Number of poor households in municipal area			21 262	21 262	21 262	21	21	21	21
Definition of poor household (R per month)			>R6400	>R6400	>R6400	>R6400	>R6400	>R6400	>R6400
Housing statistics	3								
Formal			23 642	23 642	23 642	23 642	49 292	49 292	49 292
Informal			4	4	4	3 778	6 913	6 913	6 913
Total number of households			27 420	27 420	27 420	27 420	56 205	56 205	56 205
Economic	6								
Collection rates	7								

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Budget Year 2025/26 Adjusted Budget	Budget Year 2025/26 Full Year Forecast
		Household service targets (000)						
		Water:						
		Piped water inside dwelling	12 394	12 662	12 662	12 662	12 662	12 662
	8	Using public tap (at least min.service level)	4 027	6 632	6 632	6 632	6 632	6 632
		Minimum Service Level and Above sub-total	16 421	19 294	19 294	19 294	19 294	19 294

		Total number of households	**16 421**	**19 294**	**19 294**	**19 294**	**19 294**	**19 294**
		Sanitation/sewerage:						
		Flush toilet (connected to sewerage)	12 993	13 012	13 017	13 017	13 017	13 017
		Chemical toilet	4 027	5 807	6 632	6 632	6 632	6 632
		Minimum Service Level and Above sub-total	17 020	18 819	19 649	19 649	19 649	19 649
		Total number of households	**17 020**	**18 819**	**19 649**	**19 649**	**19 649**	**19 649**
		Energy:						
		Electricity (at least min.service level)	2 260	2 228	2 136	2 112	2 112	2 112
		Electricity - prepaid (min.service level)	10 704	10 924	11 843	12 312	12 312	12 312
		Minimum Service Level and Above sub-total	12 964	13 152	13 979	14 424	14 424	14 424
		Other energy sources	2 967	4 027	5 807	6 632	6 632	6 632
		Below Minimum Service Level sub-total	2 967	4 027	5 807	6 632	6 632	6 632
		Total number of households	**15 931**	**17 179**	**19 786**	**21 056**	**21 056**	**21 056**
		Refuse:						
		Removed at least once a week	13 319	13 485	13 491	13 491	13 491	13 491
		Minimum Service Level and Above sub-total	13 319	13 485	13 491	13 491	13 491	13 491
		Using communal refuse dump	2 967	4 027	6 632	6 632	6 632	6 632
		Below Minimum Service Level sub-total	2 967	4 027	6 632	6 632	6 632	6 632
		Total number of households	**16 286**	**17 512**	**20 123**	**20 123**	**20 123**	**20 123**

Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		Household service targets (000)						
		Water:						
		Piped water inside dwelling	12 394	12 662	12 662	12 662	12 662	12 662
		Piped water inside yard (but not in dwelling)						
	8	Using public tap (at least min.service level)	4 027	6 632	6 632	6 632	6 632	6 632
		Minimum Service Level and Above sub-total	16 421	19 294	19 294	19 294	19 294	19 294
		Total number of households	**16 421**	**19 294**	**19 294**	**19 294**	**19 294**	**19 294**
		Sanitation/sewerage:						
		Flush toilet (connected to sewerage)	12 993	13 012	13 017	13 017	13 017	13 017
		Flush toilet (with septic tank)	–					
		Chemical toilet	4 027	5 807	6 632	6 632	6 632	6 632
		Minimum Service Level and Above sub-total	17 020	18 819	19 649	19 649	19 649	19 649
		Total number of households	**17 020**	**18 819**	**19 649**	**19 649**	**19 649**	**19 649**
		Energy:						
		Electricity (at least min.service level)	2 260	2 228	2 136	2 112	2 112	2 112
		Electricity - prepaid (min.service level)	10 704	10 924	11 843	12 312	12 312	12 312
		Minimum Service Level and Above sub-total	12 964	13 152	13 979	14 424	14 424	14 424
		Other energy sources	2 967	4 027	5 807	6 632	6 632	6 632
		Below Minimum Service Level sub-total	2 967	4 027	5 807	6 632	6 632	6 632
		Total number of households	**15 931**	**17 179**	**19 786**	**21 056**	**21 056**	**21 056**
		Refuse:						
		Removed at least once a week	13 319	13 485	13 491	13 491	13 491	13 491
		Minimum Service Level and Above sub-total	13 319	13 485	13 491	13 491	13 491	13 491
		Using communal refuse dump	2 967	4 027	6 632	6 632	6 632	6 632
		Below Minimum Service Level sub-total	2 967	4 027	6 632	6 632	6 632	6 632
		Total number of households	**16 286**	**17 512**	**20 123**	**20 123**	**20 123**	**20 123**
-ME			**-2022**	**-2023**	**-2024**	**-2025-O**	**-2025-A**	**-2025-F**

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		Household service targets (000)						
Name of municipal entity		*Water:*						
Name of municipal entity		*Sanitation/sewerage:*						
Name of municipal entity		*Energy:*						
Name of municipal entity		*Refuse:*						
-SP			-2022	-2023	-2024	-2025-O	-2025-A	-2025-F

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		Household service targets (000)						
Names of service providers		*Water:*						
Names of service providers		*Sanitation/sewerage:*						
Names of service providers		*Energy:*						
Names of service providers		*Refuse:*						
-FBS			-2025-O	-2025-PA	-2025-AF	-2025-MYC	-2025-UU	-2025-NPG

Detail of Free Basic Services (FBS) provided	Ref.		Budget Year 2025/26					
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt
Electricity	Ref.	*Location of households for each type of FBS*						
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	5 310 689	5 310 689	–	–	–	–
Water	Ref.	*Location of households for each type of FBS*						
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	943 740	943 740	–	–	–	–
Sanitation	Ref.	*Location of households for each type of FBS*						
Refuse Removal	Ref.	*Location of households for each type of FBS*						

WC022 Witzenberg - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 30/09/2025

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	220 769	215 755	227 040	232 719	216 168
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	237 769	233 599	128 427	133 933	142 853
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	(9 005)	(9 967)	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	79,5%	79,5%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				10,5%	10,5%	10,5%	10,2%	9,9%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	100,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				30,0%	29,6%	32,6%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							13,5%	10,5%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2,1%	2,1%	2,1%	2,0%	2,1%
Asset renewal % of capital budget	14	20(1)(vi)				11,6%	10,9%	19,1%	19,0%	12,6%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target				6%	6%	6%	6%	6%
Total service charge revenue				779 329	779 329	–	–	–
Total service charge revenue - previous year						–	–	–
Provincial government gazetted allocations	–	–	–	–	–	–	–	–
National government DoRA allocations	–	–	–	–	–	–	–	–
Cash receipts from ratepayers				776 282	776 282	776 282	814 058	895 427
Ratepayer & Other revenue				976 626	976 726	–	–	–
Change in debtors							(95 831)	2 946

WC022 Witzenberg - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 30/09/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		160 619	160 619	–	–	–	–	160 619	168 160	175 783
Operational Revenue:General Revenue:Equitable Share		156 647	156 647	–	–	–	–	156 647	166 360	173 883
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 272	2 272	–	–	–	–	2 272	–	–
Local Government Financial Management Grant [Schedule 5B]		1 700	1 700	–	–	–	–	1 700	1 800	1 900
Provincial Government:		15 137	15 137	–	–	11 285	11 285	26 422	11 709	12 799
Capacity Building and Other		12 860	12 860	–	–	–	–	12 860	11 709	12 799
Infrastructure		2 277	2 277	–	–	11 285	11 285	13 562	–	–
District Municipality:		–	100	–	–	–	–	100	–	–
All Grants		–	100	–	–	–	–	100	–	–
Total Operating Transfers and Grants	6	175 756	175 856	–	–	11 285	11 285	187 141	179 869	188 582
Capital Transfers and Grants										
National Government:		30 770	30 770	–	–	–	–	30 770	29 379	35 191
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	596	624
Municipal Infrastructure Grant [Schedule 5B]		26 770	26 770	–	–	–	–	26 770	28 783	29 951
Energy Efficiency and Demand Side Management Grant		4 000	4 000	–	–	–	–	4 000	–	4 616
Provincial Government:		4 104	4 104	–	–	–	–	4 104	11 091	3 408
Capacity Building and Other		1 000	1 000	–	–	–	–	1 000	–	–
Infrastructure		3 104	3 104	–	–	–	–	3 104	11 091	3 408
District Municipality:		185	185	–	–	–	–	185	–	–
All Grants		185	185	–	–	–	–	185	–	–
Total Capital Transfers and Grants	6	35 059	35 059	–	–	–	–	35 059	40 470	38 599
TOTAL RECEIPTS OF TRANSFERS & GRANTS		210 815	210 915	–	–	11 285	11 285	222 200	220 339	227 181

WC022 Witzenberg - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 30/09/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 2	Multi-year capital 3	Nat. or Prov. Govt 4	Other Adjusts. 5	Total Adjusts. 6	Adjusted Budget 7	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**83 385**	**83 320**	**–**	**–**	**–**	**–**	**83 320**	**85 425**	**90 746**
Operational Revenue:General Revenue:Equitable Share		78 572	78 522	–	–	–	–	78 522	83 758	89 036
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 246	2 231	–	–	–	–	2 231	–	–
Local Government Financial Management Grant [Schedule 5B]		1 567	1 567	–	–	–	–	1 567	1 667	1 710
Municipal Infrastructure Grant [Schedule 5B]		1 000	1 000	–	–	–	–	1 000	–	–
Provincial Government:		**14 585**	**14 585**	**–**	**–**	**9 813**	**9 813**	**24 398**	**11 653**	**12 442**
Capacity Building and Other		12 605	12 605	–	–	–	–	12 605	11 653	12 442
Infrastructure		1 980	1 980	–	–	9 813	9 813	11 793	–	–
District Municipality:		**–**	**100**	**–**	**–**	**–**	**–**	**100**	**–**	**–**
All Grants		–	100	–	–	–	–	100	–	–
Other grant providers:		3 705	3 760	–	–	(1 447)	(1 447)	2 313	3 223	3 392
Foreign Government and International Organisations		704	759	–	–	–	–	759	728	754
Private Enterprises		3 001	3 001	–	–	(1 447)	(1 447)	1 554	2 494	2 638
Total Operating Transfers and Grants	6	**101 675**	**101 765**	**–**	**–**	**8 366**	**8 366**	**110 131**	**100 300**	**106 579**
Capital Transfers and Grants										
National Government:		**25 887**	**25 887**	**–**	**–**	**–**	**–**	**25 887**	**25 547**	**30 601**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	518	543
Municipal Infrastructure Grant [Schedule 5B]		22 409	22 409	–	–	–	–	22 409	25 029	26 044
Energy Efficiency and Demand Side Management Grant		3 478	3 478	–	–	–	–	3 478	–	4 014
Provincial Government:		**1 702**	**1 702**	**–**	**–**	**–**	**–**	**1 702**	**9 644**	**2 963**
Capacity Building and Other		870	870	–	–	–	–	870	–	–
Infrastructure		832	832	–	–	–	–	832	9 644	2 963
District Municipality:		**185**	**185**	**–**	**–**	**–**	**–**	**185**	**–**	**–**
All Grants		185	185	–	–	–	–	185	–	–
Other grant providers:		**2 239**	**2 239**	**–**	**–**	**–**	**–**	**2 239**	**–**	**–**
Foreign Government and International Organisations		2 239	2 239	–	–	–	–	2 239	–	–
Total Capital Transfers and Grants	6	**30 013**	**30 013**	**–**	**–**	**–**	**–**	**30 013**	**35 191**	**33 564**
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		**131 688**	**131 778**	**–**	**–**	**8 366**	**8 366**	**140 144**	**135 491**	**140 144**

WC022 Witzenberg - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/09/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government										
Balance unspent at beginning of the year		1 198	1 198	–	–	–	–	1 198	1 065	932
Current year receipts		(3 972)	(3 972)	–	–	–	–	(3 972)	(1 800)	(1 900)
Conditions met - transferred to revenue		3 839	3 839	–	–	–	–	3 839	1 667	1 710
Closing Balance		1 065	1 065	–	–	–	–	1 065	932	742
Provincial Government:										
Balance unspent at beginning of the year		3 583	3 583	–	–	–	–	3 583	7 716	7 849
Current year receipts		(15 137)	(15 137)	–	–	(11 285)	(11 285)	(26 422)	(11 709)	(12 799)
Conditions met - transferred to revenue		19 270	19 270	–	–	11 285	11 285	30 555	11 842	17 304
Closing Balance		7 716	7 716	–	–	–	–	7 716	7 849	12 354
District Municipality:										
Balance unspent at beginning of the year		(2 248)	(2 248)	–	–	–	–	(2 248)	(2 248)	(2 248)
Current year receipts		–	(100)	–	–	–	–	(100)	–	–
Conditions met - transferred to revenue		–	100	–	–	–	–	100	–	–
Closing Balance		(2 248)	(2 248)	–	–	–	–	(2 248)	(2 248)	(2 248)
Other grant providers:										
Balance unspent at beginning of the year		(2 107)	(2 107)	–	–	–	–	(2 107)	1 900	5 124
Conditions met - transferred to revenue		4 007	4 007	–	–	(1 447)	(1 447)	2 560	3 224	3 394
Closing Balance		1 900	1 900	–	–	(1 447)	(1 447)	453	5 124	8 518
Total operating transfers and grants revenue		**27 116**	**27 216**	**–**	**–**	**9 838**	**9 838**	**37 054**	**16 733**	**22 408**
Total operating transfers and grants - CTBM	2	**8 433**	**8 433**	**–**	**–**	**(1 447)**	**(1 447)**	**6 986**	**11 657**	**19 366**
Capital transfers and grants:										
National Government										
Balance unspent at beginning of the year		(1 896)	(1 896)	–	–	–	–	(1 896)	(5 896)	(5 896)
Current year receipts		(30 770)	(30 770)	–	–	–	–	(30 770)	(29 379)	(35 191)
Conditions met - transferred to revenue		26 770	26 770	–	–	–	–	26 770	29 379	30 575
Closing Balance		(5 896)	(5 896)	–	–	–	–	(5 896)	(5 896)	(10 512)
Provincial Government:										
Balance unspent at beginning of the year		(4 352)	(4 352)	–	–	–	–	(4 352)	(6 629)	(6 629)
Current year receipts		(4 104)	(4 104)	–	–	–	–	(4 104)	(11 091)	(3 408)
Conditions met - transferred to revenue		1 827	1 827	–	–	–	–	1 827	11 091	3 408
Closing Balance		(6 629)	(6 629)	–	–	–	–	(6 629)	(6 629)	(6 629)
District Municipality:										
Balance unspent at beginning of the year		(1 498)	(1 498)	–	–	–	–	(1 498)	(1 498)	(1 498)
Current year receipts		(185)	(185)	–	–	–	–	(185)	–	–
Conditions met - transferred to revenue		185	185	–	–	–	–	185	–	–
Closing Balance		(1 498)	(1 498)	–	–	–	–	(1 498)	(1 498)	(1 498)
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	1 939	1 939
Conditions met - transferred to revenue		1 939	1 939	–	–	–	–	1 939	–	–
Closing Balance		1 939	1 939	–	–	–	–	1 939	1 939	1 939
Total capital transfers and grants revenue		**30 721**	**30 721**	**–**	**–**	**–**	**–**	**30 721**	**40 470**	**33 983**
Total capital transfers and grants - CTBM		**(12 084)**	**(12 084)**	**–**	**–**	**–**	**–**	**(12 084)**	**(12 084)**	**(16 700)**
TOTAL TRANSFERS AND GRANTS REVENUE		**57 836**	**57 936**	**–**	**–**	**9 838**	**9 838**	**67 774**	**57 203**	**56 391**
TOTAL TRANSFERS AND GRANTS - CTBM		**(3 651)**	**(3 651)**	**–**	**–**	**(1 447)**	**(1 447)**	**(5 098)**	**(427)**	**2 666**

WC022 Witzenberg - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
Cash transfers to Entities/Other External Mechanisms												
Cash transfers to other Organs of State												
Cash transfers to other Organisations												
Operational	4	2 264	2 257	–	–	–	–	–	–	2 257	2 377	2 496
Total Cash Transfers To Organisations		2 264	2 257	–	–	–	–	–	–	2 257	2 377	2 496
Cash Transfers to Groups of Individuals												
Operational	4	2 668	2 668	–	–	–	–	9 813	9 813	12 481	869	932
Total Cash Transfers To Groups Of Individuals:		2 668	2 668	–	–	–	–	9 813	9 813	12 481	869	932
TOTAL CASH TRANSFERS AND GRANTS	5	4 931	4 925	–	–	–	–	9 813	9 813	14 738	3 246	3 428
Non-cash transfers to other municipalities												
Non-cash transfers to Entities/Other External Mechanisms												
Non-cash transfers to other Organs of State												
Non-cash transfers to other Organisations												
Non-cash transfers to Groups of Individuals												
TOTAL TRANSFERS AND GRANTS		4 931	4 925	–	–	–	–	9 813	9 813	14 738	3 246	3 428

WC022 Witzenberg - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 30/09/2025

Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		10 442	10 442			–		–	–	10 442	0,0%
Pension and UIF Contributions		1 493	1 493			–		–	–	1 493	0,0%
Medical Aid Contributions		90	90			–		–	–	90	0,0%
Cellphone Allowance		1 203	1 203			–		–	–	1 203	0,0%
Sub Total - Councillors		**13 228**	**13 228**			**–**		**–**	**–**	**13 228**	**0,0%**
% increase			**0,0%**								
Senior Managers of the Municipality											
Basic Salaries and Wages		5 525	5 525	–		–		–	–	5 525	0,0%
Pension and UIF Contributions		508	508	–		–		–	–	508	0,0%
Medical Aid Contributions		12	12	–		–		–	–	12	0,0%
Performance Bonus		1 119	1 119	–		–		–	–	1 119	0,0%
Motor Vehicle Allowance		1 401	1 401	–		–		–	–	1 401	0,0%
Cellphone Allowance		399	399	–		–		–	–	399	0,0%
Housing Allowances		72	72	–		–		–	–	72	0,0%
Other benefits and allowances		77	77	–		–		–	–	77	0,0%
Sub Total - Senior Managers of Municipality		**9 112**	**9 112**	**–**		**–**		**–**	**–**	**9 112**	**0,0%**
% increase			**0,0%**								
Other Municipal Staff											
Basic Salaries and Wages		171 223	171 245	–		–		(500)	(500)	170 745	-0,3%
Pension and UIF Contributions		30 291	30 295	–		–		(6)	(6)	30 290	0,0%
Medical Aid Contributions		11 073	11 073	–		–		–	–	11 073	0,0%
Overtime		26 503	26 503	–		–		–	–	26 503	0,0%
Performance Bonus		15 674	15 674	–		–		–	–	15 674	0,0%
Motor Vehicle Allowance		8 903	8 903	–		–		–	–	8 903	0,0%
Cellphone Allowance		1 121	1 121	–		–		–	–	1 121	0,0%
Housing Allowances		1 329	1 329	–		–		–	–	1 329	0,0%
Other benefits and allowances		14 550	14 550	–		–		–	–	14 550	0,0%
Payments in lieu of leave		4 719	4 719	–		–		–	–	4 719	0,0%
Long service awards		–	0	–		–		–	–	0	0,0%
Post-retirement benefit obligations	5	12 224	12 224	–		–		–	–	12 224	0,0%
Acting and post related allowance		2 638	2 638	–		–		–	–	2 638	0,0%
Sub Total - Other Municipal Staff		**300 248**	**300 274**	**–**		**–**		**(506)**	**(506)**	**299 768**	**0,0%**
% increase			**0,0%**								
Total Parent Municipality		**322 589**	**322 615**	**–**		**–**		**(506)**	**(506)**	**322 109**	**0,0%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**322 589**	**322 615**	**–**		**–**		**(506)**	**(506)**	**322 109**	
TOTAL MANAGERS AND STAFF		**309 360**	**309 386**	**–**		**–**		**(506)**	**(506)**	**308 881**	**-0,2%**

WC022 Witzenberg - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/09/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Financial Services		57 510	8 448	8 679	8 448	8 448	9 970	8 448	8 448	8 679	11 030	9 739	15 261	163 107	169 585	185 698
Vote 2 - Community Services		11 790	11 790	17 779	11 790	11 790	18 264	11 790	11 790	17 779	11 790	11 790	18 264	166 410	157 594	164 366
Vote 3 - Corporate Services		1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	18 428	19 349	20 317
Vote 4 - Technical Services		65 111	60 649	66 501	47 264	47 264	48 655	42 803	51 726	62 040	60 649	56 187	53 416	662 265	732 288	792 840
Vote 5 - Municipal Manager		61	61	61	61	61	61	61	61	61	61	61	61	737	774	813
Total Revenue by Vote		**136 008**	**82 484**	**94 557**	**69 099**	**69 099**	**78 486**	**64 638**	**73 561**	**90 095**	**85 066**	**79 314**	**88 539**	**1 010 947**	**1 079 590**	**1 164 034**
Expenditure by Vote																
Vote 1 - Financial Services		4 105	4 105	4 105	4 105	4 105	4 105	4 105	4 105	4 105	4 105	4 105	4 105	49 266	52 705	56 100
Vote 2 - Community Services		10 064	10 063	12 883	10 064	10 064	12 932	10 063	10 064	12 882	10 064	10 064	14 394	133 600	125 154	132 957
Vote 3 - Corporate Services		11 130	11 130	11 180	11 130	11 130	11 180	11 130	11 130	11 180	11 130	11 130	11 330	133 910	142 504	151 858
Vote 4 - Technical Services		67 691	28 116	75 606	47 904	47 904	47 904	43 946	51 861	55 819	59 776	51 861	107 267	685 654	745 412	814 084
Vote 5 - Municipal Manager		2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	24 361	24 996	26 746
Total Expenditure by Vote		**95 021**	**55 444**	**105 805**	**75 233**	**75 233**	**78 151**	**71 275**	**79 190**	**86 016**	**87 106**	**79 190**	**139 127**	**1 026 791**	**1 090 772**	**1 181 745**
Surplus/ (Deficit)		**40 987**	**27 040**	**(11 248)**	**(6 133)**	**(6 133)**	**335**	**(6 637)**	**(5 629)**	**4 079**	**(2 039)**	**123**	**(50 588)**	**(15 844)**	**(11 181)**	**(17 711)**

WC022 Witzenberg - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/09/2025

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		57 760	8 699	8 930	8 699	8 699	10 221	8 699	8 699	8 930	11 281	9 990	15 812	166 416	172 744	189 015
Executive and council		26	26	26	26	26	26	26	26	26	26	26	26	308	323	339
Finance and administration		57 735	8 673	8 904	8 673	8 673	10 195	8 673	8 673	8 904	11 255	9 964	15 786	166 108	172 421	188 676
Community and public safety		13 091	13 089	19 032	13 083	13 083	19 458	13 081	13 085	19 030	13 089	13 087	19 461	181 669	173 187	180 719
Community and social services		10 732	10 732	14 014	10 732	10 732	14 014	10 732	10 732	14 014	10 732	10 732	14 014	141 914	145 779	151 929
Sport and recreation		684	684	892	684	684	892	684	684	892	684	684	892	9 044	8 622	9 053
Public safety		1 457	1 457	1 457	1 457	1 457	1 892	1 457	1 457	1 457	1 457	1 457	1 892	18 356	18 361	19 279
Housing		217	215	2 669	209	209	2 660	207	211	2 666	215	213	2 662	12 355	425	458
Economic and environmental services		328	327	374	324	324	420	324	325	373	327	326	421	4 194	14 611	8 197
Planning and development		188	187	233	184	184	279	183	185	232	187	186	280	2 507	2 333	2 450
Road transport		10	10	10	10	10	10	10	10	10	10	10	10	122	9 772	3 097
Environmental protection		130	130	130	130	130	130	130	130	130	130	130	130	1 565	2 506	2 650
Trading services		65 604	61 145	66 998	47 770	47 770	49 163	43 311	52 228	62 539	61 145	56 687	53 622	667 983	729 046	796 686
Energy sources		49 284	44 825	44 825	31 449	31 449	26 991	26 991	35 908	40 366	44 825	40 366	31 449	448 729	499 440	555 846
Water management		5 832	5 832	11 684	5 832	5 832	11 684	5 832	5 832	11 684	5 832	5 832	11 684	93 390	98 509	103 198
Waste water management		6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	72 294	74 859	78 602
Waste management		4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	53 571	56 239	59 040
Other		12	12	12	12	12	12	12	12	12	12	12	12	146	154	161
Total Revenue - Functional		136 796	83 273	95 345	69 888	69 888	79 275	65 426	74 350	90 884	85 855	80 102	89 328	1 020 408	1 089 742	1 174 779
Expenditure - Functional																
Governance and administration		13 391	13 391	13 441	13 391	13 391	13 441	13 391	13 391	13 441	13 391	13 391	13 592	161 047	170 547	181 654
Executive and council		3 037	3 037	3 037	3 037	3 037	3 037	3 037	3 037	3 037	3 037	3 037	3 187	36 597	39 042	41 728
Finance and administration		9 832	9 832	9 882	9 832	9 832	9 882	9 832	9 832	9 882	9 832	9 832	9 882	118 189	124 774	132 692
Internal audit		522	522	522	522	522	522	522	522	522	522	522	522	6 261	6 730	7 234
Community and public safety		13 422	13 422	16 240	13 422	13 422	16 240	13 422	13 422	16 240	13 422	13 422	16 540	172 637	166 932	178 062
Community and social services		2 970	2 970	2 970	2 970	2 970	2 970	2 970	2 970	2 970	2 970	2 970	2 970	35 641	34 395	36 487
Sport and recreation		4 152	4 152	4 402	4 152	4 152	4 402	4 152	4 152	4 402	4 152	4 152	4 701	51 118	53 676	57 233
Public safety		5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	66 745	71 365	76 308
Housing		738	738	3 307	738	738	3 307	738	738	3 307	738	738	3 307	19 134	7 495	8 033
Economic and environmental services		3 805	3 805	3 805	3 805	3 805	3 855	3 805	3 805	3 805	3 805	3 805	5 015	46 916	48 733	51 621
Planning and development		1 650	1 650	1 650	1 650	1 650	1 700	1 650	1 650	1 650	1 650	1 650	1 701	19 905	19 173	20 560
Road transport		1 774	1 774	1 774	1 774	1 774	1 774	1 774	1 774	1 774	1 774	1 774	1 774	21 288	22 365	23 814
Environmental protection		380	380	380	380	380	380	380	380	380	380	380	1 541	5 723	7 195	7 247
Trading services		64 318	24 741	72 233	44 530	44 530	44 530	40 572	48 487	52 445	56 403	48 487	103 894	645 170	703 431	769 223
Energy sources		47 412	7 835	55 327	27 624	27 624	27 624	23 666	31 581	35 539	39 496	31 581	86 988	442 297	487 491	540 238
Water management		5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	5 052	60 621	64 984	68 644
Waste water management		4 632	4 632	4 632	4 632	4 632	4 632	4 632	4 632	4 632	4 632	4 632	4 632	55 579	59 242	63 258
Waste management		7 223	7 223	7 223	7 223	7 223	7 223	7 223	7 223	7 223	7 223	7 223	7 223	86 673	91 714	97 083
Other		90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 130	1 186
Total Expenditure - Functional		95 026	55 449	105 809	75 237	75 237	78 156	71 280	79 195	86 021	87 110	79 195	139 131	1 026 846	1 090 772	1 181 745
Surplus/ (Deficit) 1.		41 771	27 824	(10 464)	(5 349)	(5 349)	1 119	(5 853)	(4 845)	4 862	(1 255)	907	(49 804)	(6 438)	(1 030)	(6 966)

Prepared by : SAMRAS

Date : 2025/09/23 13:48

SOLVEM CONSULTING (PTY) LTD

WC022 Witzenberg - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 30/09/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Revenue By Source</u>																
Exchange Revenue																
Service charges - Electricity		48 786	44 325	44 325	30 943	30 943	26 483	26 483	35 404	39 865	44 325	39 865	30 943	442 689	492 693	548 344
Service charges - Water		4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	53 401	56 207	59 152
Service charges - Waste Water Management		4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	54 590	56 152	58 836
Service charges - Waste Management		3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 276	37 996	39 797
Sale of Goods and Rendering of Services		484	484	484	484	484	484	484	484	484	484	484	484	5 813	6 103	6 409
Agency services		410	410	410	410	410	410	410	410	410	410	410	410	4 918	5 164	5 423
Interest		1	1	1	1	1	1	1	1	1	1	1	1	11	12	13
Interest earned from Receivables		2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	24 727	25 963	27 261
Interest earned from Current and Non Current Assets		1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	23 567	24 745	25 982
Rent on Land		2	2	2	2	2	2	2	2	2	2	2	2	29	30	31
Rental from Fixed Assets		526	526	526	526	526	526	526	526	526	526	526	526	6 316	6 632	6 963
Special rating areas		–	–	–	–	–	–	–	–	–	–	–	1 852	1 852	1 944	2 042
Operational Revenue		157	156	156	153	153	152	152	154	155	156	155	153	1 852	1 944	2 042
Non-Exchange Revenue																
Property rates		54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 430	8 303	7 012	7 012	120 291	130 091	140 685
Surcharges and Taxes		45	45	1 360	45	45	1 360	45	45	1 360	45	45	1 882	6 321	5 468	5 281
Fines, penalties and forfeits		985	985	985	985	985	985	985	985	985	985	985	985	11 816	12 407	13 028
Licences or permits		214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 694	2 829
Transfer and subsidies - Operational		13 774	13 774	19 231	13 774	13 774	19 281	13 774	13 774	19 231	13 774	13 774	22 759	190 696	182 904	195 443
Interest		312	312	312	312	312	312	312	312	312	312	312	312	3 744	3 932	4 128
Operational Revenue		271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 412	3 583
Total Revenue		**136 796**	**83 273**	**88 754**	**69 888**	**69 888**	**72 249**	**65 426**	**74 350**	**84 292**	**85 855**	**80 102**	**83 853**	**994 726**	**1 056 495**	**1 147 271**
<u>Expenditure By Type</u>																
Employee related costs		25 681	25 681	25 681	25 681	25 681	25 681	25 681	25 681	25 681	25 681	25 681	26 391	308 881	328 514	353 139
Remuneration of councillors		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	14 160	15 145
Bulk purchases - electricity		43 574	3 998	51 489	23 786	23 786	23 786	19 828	27 744	31 701	35 659	27 744	83 151	396 245	441 118	491 072
Inventory consumed		2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	2 148	4 370	28 000	28 529	29 525
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	76 891	76 891	81 490	86 399
Depreciation and amortisation		2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	34 090	35 794	37 584
Interest		900	900	900	900	900	900	900	900	900	900	900	847	10 742	11 279	11 843
Contracted services		6 290	6 290	6 655	6 290	6 290	6 705	6 290	6 290	6 655	6 290	6 290	7 155	77 492	74 756	77 629
Transfers and subsidies		410	410	2 864	410	410	2 864	410	410	2 864	410	410	2 864	14 738	3 246	3 428
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	0	0	0	0
Operational costs		5 672	5 672	5 722	5 672	5 672	5 722	5 672	5 672	5 722	5 672	5 672	6 025	68 562	71 885	75 980
Other Losses		6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	(70 483)	–	–	–
Total Expenditure		**95 026**	**55 449**	**105 809**	**75 237**	**75 237**	**78 156**	**71 280**	**79 195**	**86 021**	**87 110**	**79 195**	**141 153**	**1 028 868**	**1 090 772**	**1 181 745**
<u>**Surplus/(Deficit)**</u>		**41 771**	**27 824**	**(17 055)**	**(5 349)**	**(5 349)**	**(5 907)**	**(5 853)**	**(4 845)**	**(1 729)**	**(1 255)**	**907**	**(57 300)**	**(34 143)**	**(34 276)**	**(34 474)**
Transfers and subsidies - capital (monetary allocations)		–	–	(6 591)	–	–	(7 026)	–	–	(6 591)	–	–	47 743	27 535	35 191	29 550
Surplus/(Deficit) after capital transfers & contributions		**41 771**	**27 824**	**(23 647)**	**(5 349)**	**(5 349)**	**(12 933)**	**(5 853)**	**(4 845)**	**(8 320)**	**(1 255)**	**907**	**(9 557)**	**(6 608)**	**915**	**(4 924)**
Surplus/(Deficit) after income tax		**41 771**	**27 824**	**(23 647)**	**(5 349)**	**(5 349)**	**(12 933)**	**(5 853)**	**(4 845)**	**(8 320)**	**(1 255)**	**907**	**(9 557)**	**(6 608)**	**915**	**(4 924)**
Surplus/(Deficit) attributable to municipality		**41 771**	**27 824**	**(23 647)**	**(5 349)**	**(5 349)**	**(12 933)**	**(5 853)**	**(4 845)**	**(8 320)**	**(1 255)**	**907**	**(9 557)**	**(6 608)**	**915**	**(4 924)**
Surplus/(Deficit) after capital transfers & contributions		**41 771**	**27 824**	**(23 647)**	**(5 349)**	**(5 349)**	**(12 933)**	**(5 853)**	**(4 845)**	**(8 320)**	**(1 255)**	**907**	**(9 557)**	**(6 608)**	**915**	**(4 924)**

WC022 Witzenberg - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 30/09/2025

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	114 277	123 586	133 651
Service charges - electricity revenue		41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	498 938	555 293	618 014
Service charges - water revenue		1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	22 539	28 880	32 307
Service charges - sanitation revenue		3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	77 164	48 230	50 552
Service charges - refuse		2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	25 030	26 217	27 460
Rental of facilities and equipment		0	0	0	0	0	0	0	0	0	0	0	0	6	6	6
Interest earned - external investments		1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	23 567	24 745	652
Interest earned - outstanding debtors		2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	28 482	29 906	31 402
Fines, penalties and forfeits		332	332	332	332	332	332	332	332	332	332	332	332	3 984	4 183	4 392
Licences and permits		224	224	224	224	224	224	224	224	224	224	224	224	2 685	2 820	2 961
Agency services		400	400	400	400	400	400	400	400	400	400	400	400	4 799	5 039	5 291
Transfer receipts - operational		14 433	14 433	14 504	14 433	14 433	20 146	14 433	14 433	14 504	14 433	14 433	22 519	187 141	179 869	188 582
Other revenue		1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	9 572	26 861	19 804	20 794
Cash Receipts by Source		**80 199**	**80 199**	**88 057**	**80 199**	**80 199**	**93 699**	**80 199**	**80 199**	**88 057**	**80 199**	**80 199**	**104 071**	**1 015 472**	**1 048 579**	**1 116 062**
Other Cash Flows by Source																
Transfers receipts - capital		–	–	819	–	–	1 298	–	–	819	–	–	32 253	35 189	40 470	38 599
Total Cash Receipts by Source		**80 199**	**80 199**	**88 876**	**80 199**	**80 199**	**94 997**	**80 199**	**80 199**	**88 876**	**80 199**	**80 199**	**136 324**	**1 050 661**	**1 089 049**	**1 154 661**
Cash Payments by Type																
Employee related costs		23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	279 975	297 037	319 329
Remuneration of councillors		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	14 160	15 145
Bulk purchases - Electricity		38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	460 969	513 171	571 286
Acquisitions - water & other inventory		2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	24 000	25 200	26 460
Contracted services		7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	87 400	86 006	89 318
Other expenditure		6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	76 356	77 820	81 929
Cash Payments by Type		**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**941 929**	**1 013 395**	**1 103 466**
Other Cash Flows/Payments by Type																
Capital assets		7 097	7 097	7 097	7 097	7 097	7 097	7 097	7 097	7 097	7 097	7 097	7 097	85 161	56 891	49 950
Repayment of borrowing		–	–	–	–	–	3 184	–	–	–	–	–	3 184	6 369	6 369	6 369
Total Cash Payments by Type		**85 591**	**85 591**	**85 591**	**85 591**	**85 591**	**88 775**	**85 591**	**85 591**	**85 591**	**85 591**	**85 591**	**88 775**	**1 033 458**	**1 076 655**	**1 159 786**
NET INCREASE/(DECREASE) IN CASH HELD		**(5 392)**	**(5 392)**	**3 285**	**(5 392)**	**(5 392)**	**6 222**	**(5 392)**	**(5 392)**	**3 285**	**(5 392)**	**(5 392)**	**47 549**	**17 203**	**12 394**	**(5 125)**
Cash/cash equivalents at the month/year beginning:		209 837	204 445	199 052	202 337	196 945	191 553	197 775	192 382	186 990	190 275	184 883	179 491	209 837	227 040	239 434
Cash/cash equivalents at the month/year end:		204 445	199 052	202 337	196 945	191 553	197 775	192 382	186 990	190 275	184 883	179 491	227 040	227 040	239 434	234 309

WC022 Witzenberg - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 30/09/2025

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousands		July Adjusted Budget	August Adjusted Budget	Sept. Adjusted Budget	October Adjusted Budget	November Adjusted Budget	December Adjusted Budget	January Adjusted Budget	February Adjusted Budget	March Adjusted Budget	April Adjusted Budget	May Adjusted Budget	June Adjusted Budget	Budget Year 2025/26 Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 2 - Community Services		29	29	375	29	29	346	29	29	204	29	29	5 517	6 676	–	8 736
Vote 4 - Technical Services		–	1 000	4 549	–	–	4 549	–	–	4 549	–	–	4 549	19 197	35 631	23 673
Capital Multi-year expenditure sub-total	3	29	1 029	4 924	29	29	4 895	29	29	4 753	29	29	10 066	25 872	35 631	32 409
Single-year expenditure appropriation																
Vote 1 - Financial Services		–	–	13	–	–	13	–	–	13	–	–	13	50	50	50
Vote 2 - Community Services		74	74	2 038	74	74	2 118	74	74	2 038	74	74	2 148	8 938	1 030	2 450
Vote 3 - Corporate Services		89	89	214	89	89	214	89	89	214	89	89	514	1 870	635	50
Vote 4 - Technical Services		771	771	3 360	771	771	15 140	771	771	3 360	771	771	15 342	43 366	12 753	6 329
Vote 5 - Municipal Manager		5	5	5	5	5	5	5	5	5	5	5	5	64	50	50
Capital single-year expenditure sub-total	3	939	939	5 630	939	939	17 490	939	939	5 630	939	939	18 022	54 288	14 518	8 929
Total Capital Expenditure	2	969	1 969	10 555	969	969	22 385	969	969	10 384	969	969	28 088	80 161	50 149	41 338

WC022 Witzenberg - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 30/09/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		375	375	512	375	375	512	375	375	512	375	375	1 014	5 549	2 885	250
Executive and council		20	20	158	20	20	158	20	20	158	20	20	158	796	250	250
Finance and administration		354	354	354	354	354	354	354	354	354	354	354	856	4 753	2 635	–
Community and public safety		124	124	2 333	124	124	2 354	124	124	2 162	124	124	7 525	15 369	980	11 136
Community and social services		–	–	1 604	–	–	1 654	–	–	1 604	–	–	1 654	6 517	520	10 836
Sport and recreation		87	87	520	87	87	662	87	87	520	87	87	4 963	7 361	460	300
Public safety		38	38	209	38	38	38	38	38	38	38	38	907	1 491	–	–
Economic and environmental services		4	4	4 030	4	4	7 539	4	4	4 030	4	4	7 569	23 202	33 082	27 771
Planning and development		–	–	46	–	–	76	–	–	46	–	–	106	275	–	–
Road transport		4	4	3 929	4	4	7 407	4	4	3 929	4	4	7 407	22 707	33 082	27 771
Environmental protection		–	–	55	–	–	55	–	–	55	–	–	55	220	–	–
Trading services		465	1 465	4 929	465	465	13 230	465	465	4 929	465	465	13 230	41 041	19 944	10 792
Energy sources		–	–	2 392	–	–	10 543	–	–	2 392	–	–	10 543	25 871	6 018	10 057
Water management		382	682	2 029	382	382	2 029	382	382	2 029	382	382	2 029	11 470	12 991	–
Waste water management		83	783	258	83	83	408	83	83	258	83	83	408	2 700	500	500
Waste management		–	–	250	–	–	250	–	–	250	–	–	250	1 000	435	236
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		969	1 969	11 805	969	969	23 635	969	969	11 634	969	969	29 338	85 161	56 891	49 950

WC022 Witzenberg - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		11 863	13 048	–	–	–	–	(1 711)	(1 711)	11 337	21 005	11 738
Roads Infrastructure		4 750	4 750	–	–	–	–	–	–	4 750	8 696	11 196
Road Structures		4 750	4 750	–	–	–	–	–	–	4 750	8 696	11 196
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	518	543
MV Networks		–	–	–	–	–	–	–	–	–	518	543
Water Supply Infrastructure		6 613	7 098	–	–	–	–	(1 711)	(1 711)	5 387	11 791	–
Reservoirs		5 189	5 189	–	–	–	–	(1 711)	(1 711)	3 478	11 791	–
Bulk Mains		1 424	1 909	–	–	–	–	(0)	(0)	1 908	–	–
Sanitation Infrastructure		500	1 200	–	–	–	–	–	–	1 200	–	–
Reticulation		–	700	–	–	–	–	–	–	700	–	–
Toilet Facilities		500	500	–	–	–	–	–	–	500	–	–
Community Assets		12 250	12 354	–	–	–	–	(5 448)	(5 448)	6 906	–	8 736
Community Facilities		12 050	12 154	–	–	–	–	(5 448)	(5 448)	6 706	–	8 736
Libraries		11 665	11 665	–	–	–	–	(5 448)	(5 448)	6 217	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	8 736
Parks		200	304	–	–	–	–	–	–	304	–	–
Markets		185	185	–	–	–	–	–	–	185	–	–
Sport and Recreation Facilities		200	200	–	–	–	–	–	–	200	–	–
Outdoor Facilities		200	200	–	–	–	–	–	–	200	–	–
Computer Equipment		330	590	–	–	–	–	–	–	590	335	–
Computer Equipment		330	590	–	–	–	–	–	–	590	335	–
Furniture and Office Equipment		1 064	1 096	–	–	–	–	–	–	1 096	500	250
Furniture and Office Equipment		1 064	1 096	–	–	–	–	–	–	1 096	500	250
Machinery and Equipment		3 230	3 230	–	–	–	–	–	–	3 230	1 145	736
Machinery and Equipment		3 230	3 230	–	–	–	–	–	–	3 230	1 145	736
Transport Assets		1 600	3 561	–	–	–	–	202	202	3 763	2 000	–
Transport Assets		1 600	3 561	–	–	–	–	202	202	3 763	2 000	–
Total Capital Expenditure on new assets *to be adjusted*	1	30 336	33 877	–	–	–	–	(6 957)	(6 957)	26 921	24 985	21 461

WC022 Witzenberg - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		9 300	9 300	–	–	–	–	6 957	6 957	16 257	10 300	6 300
Roads Infrastructure		6 000	6 000	–	–	–	–	6 957	6 957	12 957	8 000	5 000
Roads		6 000	6 000	–	–	–	–	6 957	6 957	12 957	8 000	5 000
Electrical Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
MV Networks		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Water Supply Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
Distribution		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
Sanitation Infrastructure		1 300	1 300	–	–	–	–	–	–	1 300	300	300
Reticulation		1 100	1 100	–	–	–	–	–	–	1 100	100	100
Waste Water Treatment Works		200	200	–	–	–	–	–	–	200	200	200
Community Assets		–	–	–	–	–	–	–	–	–	520	–
Community Facilities		–	–	–	–	–	–	–	–	–	520	–
Halls		–	–	–	–	–	–	–	–	–	520	–
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	9 300	9 300	–	–	–	–	6 957	6 957	16 257	10 820	6 300

WC022 Witzenberg - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		17 361	16 608	–	–	–	–	–	–	16 608	18 110	19 015
Roads Infrastructure		7 181	6 628	–	–	–	–	–	–	6 628	7 421	7 792
Roads		5 974	5 422	–	–	–	–	–	–	5 422	6 154	6 462
Road Furniture		1 207	1 207	–	–	–	–	–	–	1 207	1 267	1 330
Storm water Infrastructure		204	204	–	–	–	–	–	–	204	214	225
Storm water Conveyance		204	204	–	–	–	–	–	–	204	214	225
Electrical Infrastructure		2 390	2 390	–	–	–	–	–	–	2 390	2 509	2 635
MV Substations		1 045	1 045	–	–	–	–	–	–	1 045	1 097	1 152
MV Networks		747	747	–	–	–	–	–	–	747	784	823
LV Networks		598	598	–	–	–	–	–	–	598	628	659
Water Supply Infrastructure		2 856	2 656	–	–	–	–	–	–	2 656	2 999	3 149
Dams and Weirs		1 832	1 832	–	–	–	–	–	–	1 832	1 924	2 020
Boreholes		313	313	–	–	–	–	–	–	313	328	345
Pump Stations		62	62	–	–	–	–	–	–	62	65	68
Water Treatment Works		124	124	–	–	–	–	–	–	124	130	137
Bulk Mains		105	105	–	–	–	–	–	–	105	110	116
Distribution		420	220	–	–	–	–	–	–	220	441	463
Sanitation Infrastructure		4 730	4 730	–	–	–	–	–	–	4 730	4 967	5 215
Reticulation		2 592	2 592	–	–	–	–	–	–	2 592	2 722	2 858
Waste Water Treatment Works		2 004	2 004	–	–	–	–	–	–	2 004	2 104	2 209
Toilet Facilities		134	134	–	–	–	–	–	–	134	140	147
Community Assets		2 027	2 027	–	–	–	–	–	–	2 027	1 016	1 067
Community Facilities		1 715	1 715	–	–	–	–	–	–	1 715	688	723
Halls		1 250	1 250	–	–	–	–	–	–	1 250	200	210
Crèches		158	158	–	–	–	–	–	–	158	166	174
Libraries		33	33	–	–	–	–	–	–	33	34	36
Cemeteries/Crematoria		132	132	–	–	–	–	–	–	132	138	145
Public Ablution Facilities		1	1	–	–	–	–	–	–	1	1	1
Markets		141	141	–	–	–	–	–	–	141	148	156
Sport and Recreation Facilities		312	312	–	–	–	–	–	–	312	328	344
Indoor Facilities		83	83	–	–	–	–	–	–	83	87	92
Outdoor Facilities		229	229	–	–	–	–	–	–	229	241	253
Other assets		832	932	–	–	–	–	–	–	932	874	917
Operational Buildings		557	657	–	–	–	–	–	–	657	585	614
Municipal Offices		557	657	–	–	–	–	–	–	657	585	614
Housing		275	275	–	–	–	–	–	–	275	289	303
Social Housing		275	275	–	–	–	–	–	–	275	289	303
Computer Equipment		176	176	–	–	–	–	–	–	176	184	194
Computer Equipment		176	176	–	–	–	–	–	–	176	184	194
Furniture and Office Equipment		24	24	–	–	–	–	–	–	24	25	27
Furniture and Office Equipment		24	24	–	–	–	–	–	–	24	25	27
Machinery and Equipment		330	330	–	–	–	–	–	–	330	347	364
Machinery and Equipment		330	330	–	–	–	–	–	–	330	347	364
Transport Assets		5 028	5 209	–	–	–	–	–	–	5 209	4 766	4 553
Transport Assets		5 028	5 209	–	–	–	–	–	–	5 209	4 766	4 553
Total Repairs and Maintenance Expenditure to be adjusted	1	25 778	25 306	–	–	–	–	–	–	25 306	25 322	26 137

WC022 Witzenberg - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		22 416	22 416	–	–	–	–	–	–	22 416	23 537	24 713
Roads Infrastructure		586	586	–	–	–	–	–	–	586	615	646
Roads		586	586	–	–	–	–	–	–	586	615	646
Storm water Infrastructure		532	532	–	–	–	–	–	–	532	559	587
Drainage Collection		532	532	–	–	–	–	–	–	532	559	587
Electrical Infrastructure		996	996	–	–	–	–	–	–	996	1 046	1 098
MV Networks		498	498	–	–	–	–	–	–	498	523	549
LV Networks		498	498	–	–	–	–	–	–	498	523	549
Water Supply Infrastructure		1 582	1 582	–	–	–	–	–	–	1 582	1 661	1 744
Reservoirs		427	427	–	–	–	–	–	–	427	449	471
Distribution		1 155	1 155	–	–	–	–	–	–	1 155	1 213	1 273
Sanitation Infrastructure		2 625	2 625	–	–	–	–	–	–	2 625	2 756	2 894
Pump Station		105	105	–	–	–	–	–	–	105	110	116
Reticulation		1 260	1 260	–	–	–	–	–	–	1 260	1 323	1 389
Waste Water Treatment Works		1 260	1 260	–	–	–	–	–	–	1 260	1 323	1 389
Solid Waste Infrastructure		16 094	16 094	–	–	–	–	–	–	16 094	16 899	17 744
Landfill Sites		15 750	15 750	–	–	–	–	–	–	15 750	16 538	17 364
Waste Drop-off Points		344	344	–	–	–	–	–	–	344	362	380
Community Assets		1 937	1 937	–	–	–	–	–	–	1 937	2 034	2 136
Community Facilities		417	417	–	–	–	–	–	–	417	438	460
Libraries		404	404	–	–	–	–	–	–	404	424	446
Cemeteries/Crematoria		13	13	–	–	–	–	–	–	13	14	15
Sport and Recreation Facilities		1 520	1 520	–	–	–	–	–	–	1 520	1 596	1 676
Outdoor Facilities		1 520	1 520	–	–	–	–	–	–	1 520	1 596	1 676
Investment properties		195	195	–	–	–	–	–	–	195	204	215
Non-revenue Generating		195	195	–	–	–	–	–	–	195	204	215
Improved Property		195	195	–	–	–	–	–	–	195	204	215
Intangible Assets		90	90	–	–	–	–	–	–	90	94	99
Licences and Rights		90	90	–	–	–	–	–	–	90	94	99
Computer Software and Applications		90	90	–	–	–	–	–	–	90	94	99
Computer Equipment		2 428	2 428	–	–	–	–	–	–	2 428	2 549	2 677
Computer Equipment		2 428	2 428	–	–	–	–	–	–	2 428	2 549	2 677
Furniture and Office Equipment		602	602	–	–	–	–	–	–	602	632	663
Furniture and Office Equipment		602	602	–	–	–	–	–	–	602	632	663
Machinery and Equipment		1 397	1 397	–	–	–	–	–	–	1 397	1 467	1 541
Machinery and Equipment		1 397	1 397	–	–	–	–	–	–	1 397	1 467	1 541
Transport Assets		5 025	5 025	–	–	–	–	–	–	5 025	5 277	5 540
Transport Assets		5 025	5 025	–	–	–	–	–	–	5 025	5 277	5 540
Total Depreciation to be adjusted	1	34 090	34 090	–	–	–	–	–	–	34 090	35 794	37 584

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/09/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		33 787	34 905	–	–	–	–	–	–	34 905	21 086	20 090
Roads Infrastructure		5 000	5 000	–	–	–	–	–	–	5 000	16 386	11 576
Roads		5 000	5 000	–	–	–	–	–	–	5 000	16 386	11 576
Electrical Infrastructure		23 318	24 621	–	–	–	–	–	–	24 621	4 300	8 314
HV Substations		15 000	16 303	–	–	–	–	–	–	16 303	–	–
MV Substations		1 630	1 630	–	–	–	–	–	–	1 630	1 400	1 400
MV Networks		2 500	2 500	–	–	–	–	–	–	2 500	2 400	2 400
LV Networks		4 188	4 188	–	–	–	–	–	–	4 188	500	4 514
Water Supply Infrastructure		5 269	5 084	–	–	–	–	–	–	5 084	200	–
Water Treatment Works		500	500	–	–	–	–	–	–	500	200	–
Distribution		4 769	4 584	–	–	–	–	–	–	4 584	–	–
Sanitation Infrastructure		200	200	–	–	–	–	–	–	200	200	200
Waste Water Treatment Works		200	200	–	–	–	–	–	–	200	200	200
Community Assets		5 934	6 217	–	–	–	–	–	–	6 217	–	2 100
Community Facilities		100	100	–	–	–	–	–	–	100	–	2 100
Halls		–	–	–	–	–	–	–	–	–	–	2 100
Cemeteries/Crematoria		100	100	–	–	–	–	–	–	100	–	–
Sport and Recreation Facilities		5 834	6 117	–	–	–	–	–	–	6 117	–	–
Outdoor Facilities		5 834	6 117	–	–	–	–	–	–	6 117	–	–
Other assets		600	771	–	–	–	–	–	–	771	–	–
Operational Buildings		600	771	–	–	–	–	–	–	771	–	–
Municipal Offices		300	471	–	–	–	–	–	–	471	–	–
Workshops		300	300	–	–	–	–	–	–	300	–	–
Machinery and Equipment		90	90	–	–	–	–	–	–	90	–	–
Machinery and Equipment		90	90	–	–	–	–	–	–	90	–	–
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	40 411	41 983	–	–	–	–	–	–	41 983	21 086	22 190

WC022 Witzenberg - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 30/09/2025

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
Water	Capex Tierhokskloof Bulk pipeline	CAP167		Yes	*Water Supply Infrastructure*	*Reticulation*	*-33.417656, 19.289721*	724	908				
Water	Capex Tulbagh Reservoir	CAP207		Yes	*Water Supply Infrastructure*	*Dams & Reservoirs*	*-33.285787, 19.153025*	5 189	3 478				
Library	Capex Library Nduli	CAP192		Yes	*Community Facilities*	*Libraries*	*-33.354354, 19.342918*	8 926	3 478				
Roads	Capex Rehabilitation - Streets Wolseley	CAP225		Yes	*Roads Infrastructure*	*Roads, Pavements & Bridges*	*33.414733, 19.196306*		6 957				
Fleet	Vehicle Replacement Programme_Yellow Fl	CAP032		Yes	*Other Assets*	*Specialised vehicles - Refuse*	*-33.377970, 19.308116*		202				
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													