WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase

2025/2026
Quarterly Budget Statement Report
Section 52(d) – 2nd Quarter
1 October 2025 to 31 December 2025

Financial data is in respect of the financial year
1 July 2025 to 30 June 2026

Glossary

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

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

AFS – Annual Financial Statements

Budget – The financial plan of a municipality.

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

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

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

CFO – Chief Financial Officer / Director: Finance

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

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

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

GDFI - Gross Domestic Fixed Investment

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

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

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

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

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

Glossary (Continued)

MIG – Municipal Infrastructure Grant

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

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

NT – National Treasury

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

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

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

RBIG – Regional Bulk Infrastructure Grant

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

SCM – Supply Chain Management.

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

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

TMA – Total Municipal Account

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

Virement – A transfer of budget.

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

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

WM – Witzenberg Municipality

Legal requirements

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

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

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

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

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

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

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

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

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

(a) to defray expenditure appropriated in terms of an approved budget;
(b) to defray expenditure authorised in terms of section 26(4);
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including—
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or
(ii) any insurance or other payments received by the municipality for that person or organ of state;
(f) to refund money incorrectly paid into a bank account;
(g) to refund guarantees, sureties and security deposits;
(h) for cash management and investment purposes in accordance with section 13;
(i) to defray increased expenditure in terms of section 31; or
(j) for such other purposes as may be prescribed."

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

Section 66 reads as follow:

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

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

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

Quarterly reports on implementation of budget

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

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

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

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

Publication of quarterly reports on implementation of budget

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

(a) summaries of quarterly report in alternate languages predominant in the community; and

{b) information relevant to each ward in the municipality.

PART 1 - IN-YEAR REPORT

Mayors Report

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

It is my privilege to present to you the quarterly Budget Statement Report for the quarter ended 31 December 2025. I do submit this report to comply with the relevant legislation.

The year-to-date recovery rate for the year, excluding traffic fines, is 85%. The annual target for debt collection is 94%. The collection of outstanding government debt remains a challenge as well as the municipality's inability to cut electricity in Eskom areas.

Key capital projects for the year under review includes the the Library in Nduli, Resealing of Streets, upgrade of the Tulbagh Reservoir and the upgrade of the electrical substation in Ceres.

Eskom's inability to increase the electricity supply to the municipality remains a key challenge as it is hampering local economic development and the resulting job opportunities which could be realised from such developments. This has a negative impact on the growth and expansion of the local economy.

T Abrahams

COUNCILLOR T ABRAHAMS
EXECUTIVE MAYOR

Municipal Manager's quality certification

QUALITY CERTIFICATE

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

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MR D NASSON
MUNICIPAL MANAGER
WITZENBERG MUNICIPALITY

Date: 20/01/2026

FINANCIAL REPORT

For the period 1 July 2025 to 30 December 2025, 31.90% of the budgeted operational revenue was raised.

The collection rate of debtors is a challenge as only 85% of the debits raised were collected for the period under review, while the target is 94%. The low collection rate is mainly due to the industrial effluent billing that was done during the first quarter.

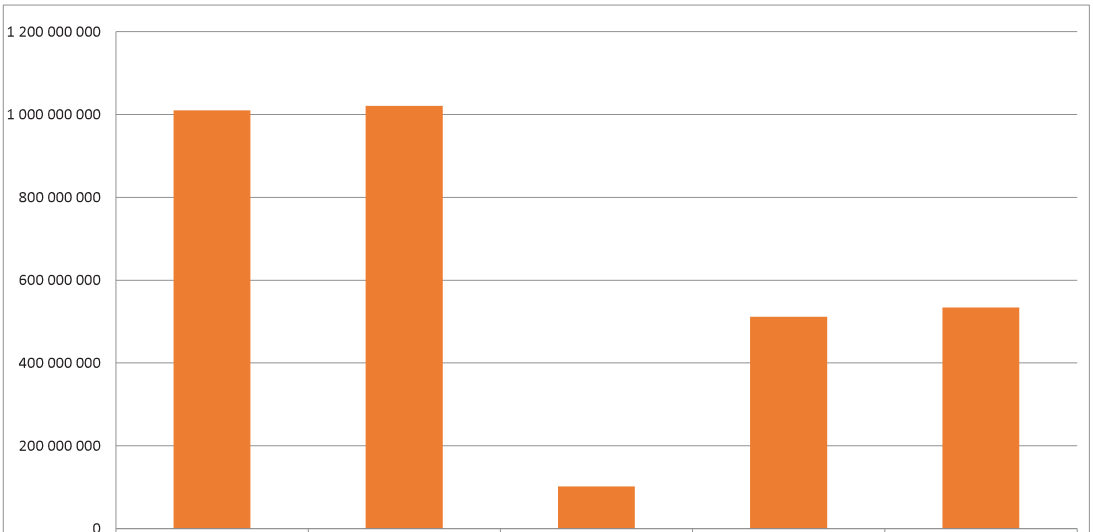
20.62% of the budgeted operational expenditure was incurred during the reporting period. The Eskom account for the last month of the reporting period is not included in the actual expenditure as the account was only received after the reporting period end. The bulk purchases of electricity are expected to increase over the remaining months.

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

7% of the budgeted capital expenditure was incurred during the reporting period.

WC022 - M06 - 2025/2026 MONTHLY SECTION 71 REPORT - DECEMBER 2025

TOTAL OPERATIONAL REVENUE



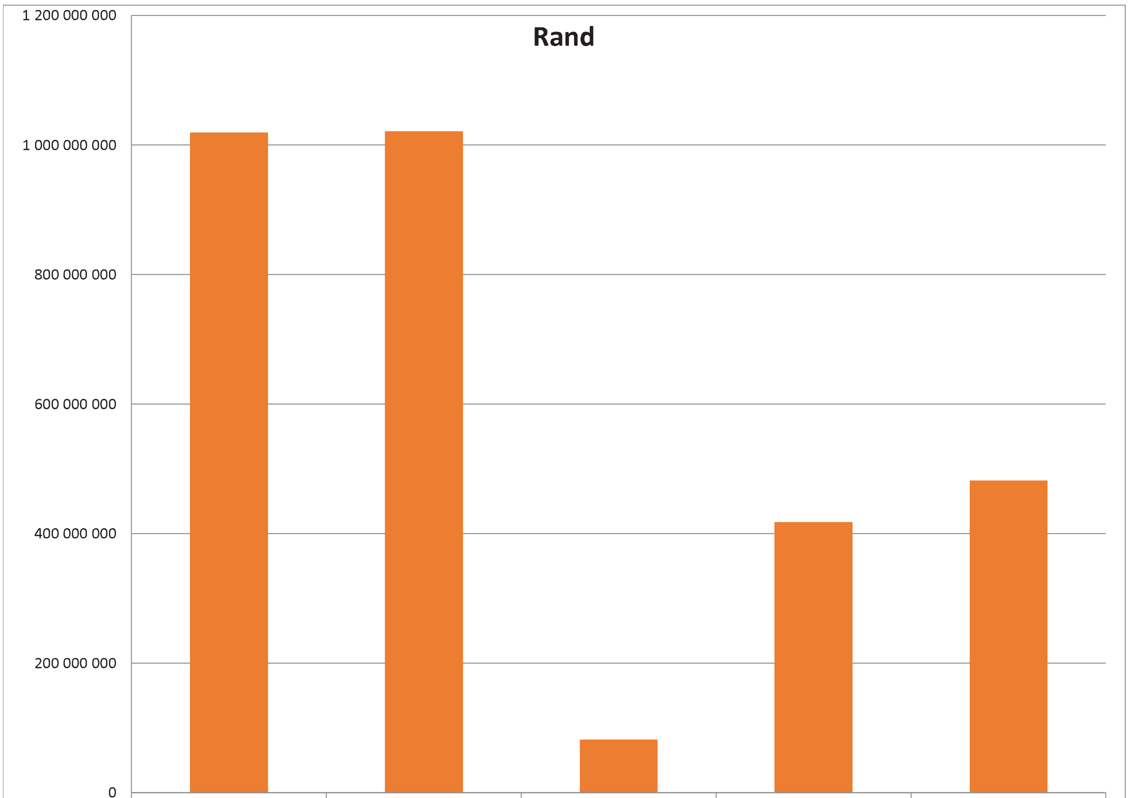
	Orginal Budget	Adjusted Budget	Monthly Actual	YTD Actual	YTD Budget
Rand	1 010 470 567	1 020 408 382	102 202 236	510 964 608	534 464 367

For the period 1 July 2025 to 31 December 2025, 50.07% of the budgeted operational revenue was raised.

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 50.07% van die begrote operasionele inkomste gehef.

WC022 - M06 - 2025/2026 MONTHLY SECTION 71 REPORT - DECEMBER 2025

TOTAL OPERATIONAL EXPENDITURE



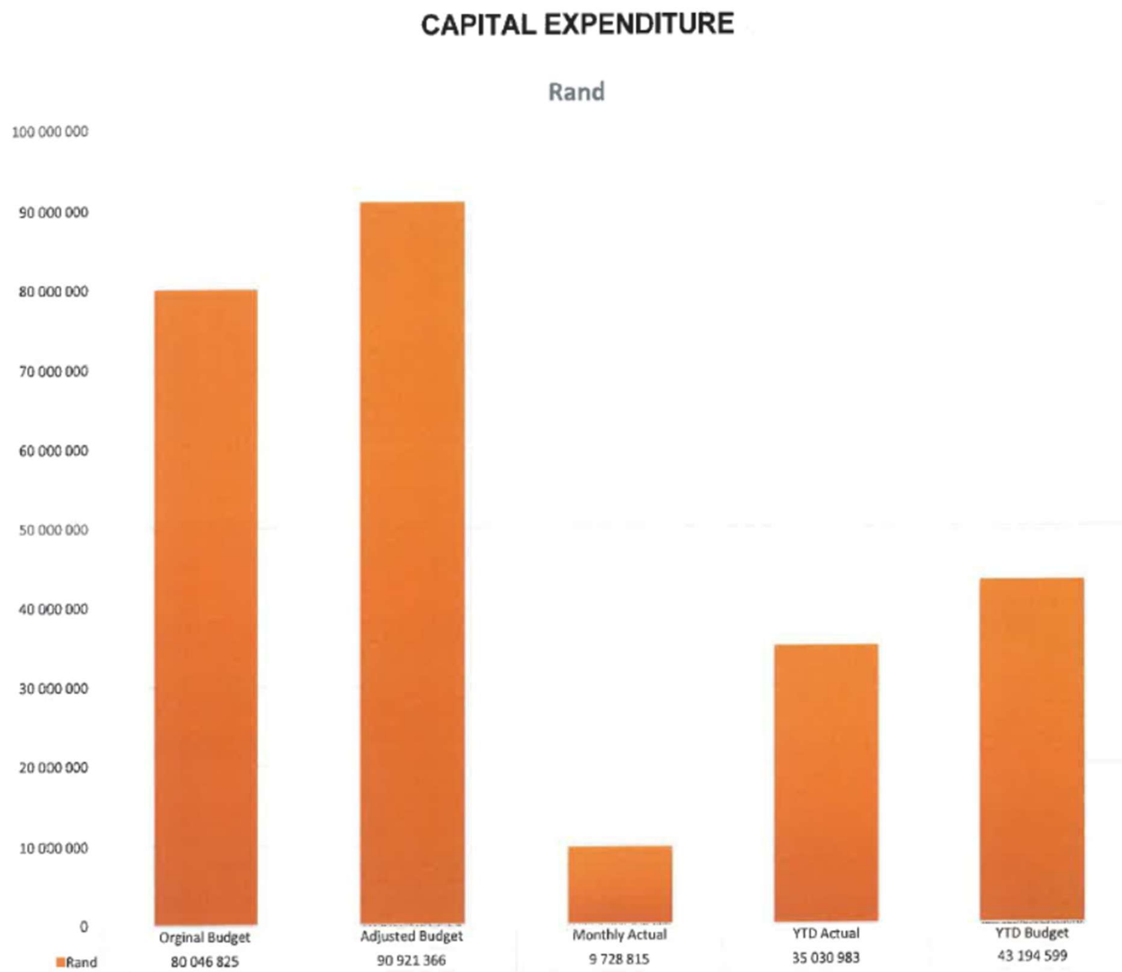
	Orginal Budget	Adjusted Budget	Monthly Actual	YTD Actual	YTD Budget
Rand	1 019 335 308	1 021 085 297	82 395 939	417 759 800	482 033 443

For the period 1 July 2025 to 31 December 2025, 40.91% of the budgeted operational expenditure was incurred.

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

Vir die periode 1 Julie 2025 tot 31 Desember 2025, is 40.91% van die begrote operasionele uitgawes aangegaan.

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



For the period 1 July 2025 to 31 December 2025, 40% of the budgeted capital expenditure was incurred. Steps will be implemented to ensure faster spending of the capital budget.

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Councillor TE Abrahams

EXECUTIVE MAYOR

WC022 Witzenberg - Table C1 Monthly Budget Statement Summary -

Description	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	107 320	120 291	120 291	6 243	79 719	82 094	(2 375)	-3%	120 291
Service charges	508 072	586 957	586 957	35 340	263 731	297 939	(34 208)	-11%	586 957
Investment revenue	18 758	23 567	23 567	1 433	8 980	11 783	(2 803)	-24%	23 567
Transfers and subsidies - Operational	150 058	182 230	190 696	51 419	118 726	93 609	25 117	27%	190 696
Other own revenue	118 278	69 891	71 363	6 434	38 484	35 421	3 063	9%	71 363
Total Revenue (excluding capital transfers and contributions)	**902 486**	**982 936**	**992 874**	**100 870**	**509 641**	**520 847**	**(11 207)**	**-2%**	**992 874**
Employee costs	269 855	309 360	307 186	23 655	145 747	153 238	(7 490)	-5%	307 186
Remuneration of Councillors	12 315	13 228	13 228	1 006	6 035	6 614	(579)	-9%	13 228
Depreciation and amortisation	39 446	34 090	34 090	18 603	18 603	17 045	1 558	9%	34 090
Interest	7 847	10 742	10 585	367	757	5 292	(4 536)	-86%	10 585
Inventory consumed and bulk purchases	415 900	424 390	420 686	29 481	182 527	182 539	(13)	-0%	420 686
Transfers and subsidies	4 633	4 931	14 692	421	868	7 346	(6 478)	-88%	14 692
Other expenditure	195 685	222 593	220 618	8 863	63 223	109 959	(46 736)	-43%	220 618
Total Expenditure	**945 681**	**1 019 335**	**1 021 085**	**82 396**	**417 760**	**482 033**	**(64 274)**	**-13%**	**1 021 085**
Surplus/(Deficit)	**(43 195)**	**(36 399)**	**(28 211)**	**18 474**	**91 881**	**38 814**	**53 067**	**137%**	**(28 211)**
Transfers and subsidies - capital (monetary allocations)	40 834	27 535	27 535	1 333	1 324	13 617	(12 293)	-90%	27 535
Transfers and subsidies - capital (in-kind)	1 458	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**	**40 774**	**78%**	**(677)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**	**40 774**	**78%**	**(677)**
Capital expenditure & funds sources									
Capital expenditure	**82 874**	**75 047**	**83 102**	**8 171**	**27 219**	**39 285**	**(12 066)**	**-31%**	**83 102**
Capital transfers recognised	40 721	30 013	30 013	2 515	10 364	12 320	(1 956)	-16%	30 013
Borrowing	7 807	15 000	16 303	4 731	8 014	8 151	(137)	-2%	16 303
Internally generated funds	28 591	35 034	44 606	2 483	16 653	22 723	(6 070)	-27%	44 606
Total sources of capital funds	**77 119**	**80 047**	**90 921**	**9 729**	**35 031**	**43 195**	**(8 164)**	**-19%**	**90 921**
Financial position									
Total current assets	343 429	293 805	296 118		415 218				296 118
Total non current assets	1 047 671	1 220 387	1 231 261		1 156 134				1 231 261
Total current liabilities	143 684	46 268	51 425		106 729				51 425
Total non current liabilities	93 514	192 053	191 897		121 075				191 897
Community wealth/Equity	1 250 343	1 275 870	1 278 297		1 055 770				1 278 297
Cash flows									
Net cash from (used) operating	315 789	97 347	108 732	36 202	40 985	33 703	(7 282)	-22%	972 167
Net cash from (used) investing	(70 885)	(80 047)	(90 921)	(8 190)	(45 778)	43 195	88 972	206%	90 921
Net cash from (used) financing	(65)	–	–	38	21 932	–	(21 932)		–
Cash/cash equivalents at the month/year end	**561 084**	**227 137**	**227 648**	**–**	**215 766**	**286 734**	**70 968**	**25%**	**1 261 715**

Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54 049	8 539	7 959	14 975	6 369	5 608	25 335	298 761	421 595
Creditors Age Analysis									
Total Creditors	6 697	1 143	5 430	2 543	14 674	1 529	11	–	32 027

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

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9 415	10 442	10 442	747	4 532	5 221	(689)	-13%	10 442
Pension and UIF Contributions		1 367	1 493	1 493	114	690	746	(57)	-8%	1 493
Medical Aid Contributions		–	90	90	–	–	45	(45)	-100%	90
Motor Vehicle Allowance		541	–	–	62	316	–	316		–
Cellphone Allowance		993	1 203	1 203	83	497	602	(105)	-17%	1 203
Sub Total - Councillors		**12 315**	**13 228**	**13 228**	**1 006**	**6 035**	**6 614**	**(579)**	**-9%**	**13 228**
% increase	4		**7.4%**	**7.4%**						**7.4%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 392	5 525	5 525	651	3 702	2 762	939	34%	5 525
Pension and UIF Contributions		463	508	508	66	399	254	145	57%	508
Medical Aid Contributions		–	12	12	–	–	6	(6)	-100%	12
Performance Bonus		1 066	1 119	1 119	116	628	560	68	12%	1 119
Motor Vehicle Allowance		1 075	1 401	1 401	61	541	701	(160)	-23%	1 401
Cellphone Allowance		327	399	399	38	200	199	1	0%	399
Housing Allowances		–	72	72	–	–	36	(36)	-100%	72
Other benefits and allowances		1	77	77	–	–	39	(39)	-100%	77
Sub Total - Senior Managers of Municipality		**11 324**	**9 112**	**9 112**	**933**	**5 470**	**4 556**	**913**	**20%**	**9 112**
% increase	4		**-19.5%**	**-19.5%**						**-19.5%**
Other Municipal Staff										
Basic Salaries and Wages		154 471	171 223	169 045	13 880	81 671	84 170	(2 499)	-3%	169 045
Pension and UIF Contributions		24 741	30 291	30 294	2 265	13 443	15 144	(1 701)	-11%	30 294
Medical Aid Contributions		10 511	11 073	11 073	923	5 525	5 537	(12)	0%	11 073
Overtime		25 436	35 044	35 044	2 080	13 752	17 522	(3 770)	-22%	35 044
Performance Bonus		11 505	15 674	15 674	1 062	5 941	7 837	(1 896)	-24%	15 674
Motor Vehicle Allowance		7 716	8 903	8 903	666	3 991	4 451	(461)	-10%	8 903
Cellphone Allowance		795	1 121	1 121	75	452	561	(108)	-19%	1 121
Housing Allowances		1 718	1 329	1 329	100	599	664	(65)	-10%	1 329
Other benefits and allowances		7 322	8 647	8 647	654	4 030	4 323	(293)	-7%	8 647
Payments in lieu of leave		3 773	4 719	4 719	–	4 764	2 360	2 405	102%	4 719
Long service awards		1 078	–	0	199	978	–	978		0
Post-retirement benefit obligations	2	9 464	12 224	12 224	819	5 132	6 112	(980)	-16%	12 224
Sub Total - Other Municipal Staff		**258 531**	**300 248**	**298 074**	**22 722**	**140 278**	**148 682**	**(8 404)**	**-6%**	**298 074**
% increase	4		**16.1%**	**15.3%**						**15.3%**
Total Parent Municipality		**282 170**	**322 589**	**320 414**	**24 661**	**151 782**	**159 852**	**(8 070)**	**-5%**	**320 414**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Sub Total - Executive members Board	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**282 170**	**322 589**	**320 414**	**24 661**	**151 782**	**159 852**	**(8 070)**	**-5%**	**320 414**
% increase	4		**14.3%**	**13.6%**						**13.6%**
TOTAL MANAGERS AND STAFF		**269 855**	**309 360**	**307 186**	**23 655**	**145 747**	**153 238**	**(7 490)**	**-5%**	**307 186**

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

Month	2024/25	Budget Year 2025/26							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	742	477	3 271	552	552	3 271	2 718	83.1%	1%
August	346	477	4 271	1 599	2 151	7 541	5 390	71.5%	3%
September	5 004	13 040	10 405	1 590	3 741	17 946	14 205	79.2%	5%
October	5 140	477	3 271	13 636	17 377	21 217	3 840	18.1%	22%
November	7 521	477	3 271	7 925	25 302	24 488	(815)	-3.3%	32%
December	2 984	13 270	18 707	9 729	35 031	43 195	8 164	18.9%	44%
January	1 853	477	3 271	–	35 031	46 465	11 434	24.6%	44%
February	6 926	477	3 271	–	35 031	49 736	14 705	29.6%	44%
March	5 388	13 040	10 234	–	35 031	59 970	24 939	41.6%	44%
April	5 393	477	3 271	–	35 031	63 240	28 209	44.6%	44%
May	14 248	477	3 271	–	35 031	66 511	31 480	47.3%	44%
June	27 329	36 878	24 410	–	35 031	90 921	55 890	61.5%	44%
Total Capital expenditure	**82 874**	**80 047**	**90 921**	**35 031**					

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

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	1	July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source																
Property rates		186	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	18 860	114 277	123 586	133 651
Service charges - Electricity revenue		60 999	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	22 157	498 938	555 293	618 014
Service charges - Water revenue		96	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	3 661	22 539	28 880	32 307
Service charges - Waste Water Management		93	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	15 363	77 164	48 230	50 552
Service charges - Waste Mangement		107	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	4 065	25 030	26 217	27 460
Rental of facilities and equipment		466	0	0	0	0	0	0	0	0	0	0	(465)	6	6	6
Interest earned - external investments		1 068	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	2 860	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	4 747	28 482	29 906	31 402
Fines, penalties and forfeits		0	332	332	332	332	332	332	332	332	332	332	664	3 984	4 183	4 392
Licences and permits		173	224	224	224	224	224	224	224	224	224	224	275	2 685	2 820	2 961
Agency services		286	400	400	400	400	400	400	400	400	400	400	514	4 799	5 039	5 291
Transfers and Subsidies - Operational		65 270	14 433	14 504	14 433	14 433	20 146	14 433	14 433	14 504	14 433	14 433	(28 318)	187 141	179 869	188 582
Other revenue		670	478	478	478	478	478	478	478	478	478	478	8 285	13 730	6 017	6 317
Cash Receipts by Source		**129 413**	**79 104**	**86 962**	**79 104**	**79 104**	**92 605**	**79 104**	**79 104**	**86 962**	**79 104**	**79 104**	**52 669**	**1 002 341**	**1 034 792**	**1 101 585**
Other Cash Flows by Source													–			
Transfers and subsidies - capital (monetary allocations) (National		3 645	–	819	–	–	1 298	–	–	819	–	–	28 608	35 189	40 470	38 599
Short term loans		–	–	–	–	–	(3 184)	–	–	–	–	–	(3 184)	(6 369)	(6 369)	(6 369)
Total Cash Receipts by Source		**133 058**	**79 104**	**87 782**	**79 104**	**79 104**	**90 718**	**79 104**	**79 104**	**87 782**	**79 104**	**79 104**	**78 092**	**1 031 162**	**1 068 893**	**1 133 816**
Cash Payments by Type													–			
Employee related costs		10 502	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	30 797	51 092	369 560	389 018	416 403
Bulk purchases - Electricity		54 838	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	21 990	460 969	513 171	571 286
Acquisitions - water & other inventory		994	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	3 006	24 000	25 200	26 460
Contracted services		6 425	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	8 141	87 400	86 006	89 318
Cash Payments by Type		**72 759**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**84 229**	**941 929**	**1 013 395**	**1 103 466**
Other Cash Flows/Payments by Type																
Total Cash Payments by Type		**72 759**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**78 494**	**84 229**	**941 929**	**1 013 395**	**1 103 466**
NET INCREASE/(DECREASE) IN CASH HELD		**60 298**	**610**	**9 288**	**610**	**610**	**12 224**	**610**	**610**	**9 288**	**610**	**610**	**(6 137)**	**89 233**	**55 498**	**30 349**
Cash/cash equivalents at the month/year beginning:		–	60 298	60 909	70 196	70 806	71 417	83 641	84 251	84 861	94 149	94 759	95 370	–	89 233	144 731
Cash/cash equivalents at the month/year end:		60 298	60 909	70 196	70 806	71 417	83 641	84 251	84 861	94 149	94 759	95 370	89 233	89 233	144 731	175 080

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**(141 672)**	**(160 486)**	**(160 486)**	**(50 957)**	**(114 093)**	**(80 243)**	**(33 850)**	**42.2%**	**(160 486)**
Operational Revenue:General Revenue:Equitable Share		(145 706)	(156 647)	(156 647)	(51 183)	(116 453)	(78 323)	(38 130)	48.7%	(156 647)
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 361	(2 272)	(2 272)	191	1 258	(1 136)	2 394	-210.7%	(2 272)
Local Government Financial Management Grant [Schedule 5B]		1 600	(1 567)	(1 567)	36	1 102	(783)	1 886	-240.7%	(1 567)
Municipal Disaster Grant [Schedule 5B]		76	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		996	–	–	–	–	–	–		–
Provincial Government:		**14 106**	**(19 270)**	**(30 555)**	**10**	**33**	**(13 277)**	**13 310**	**-100.2%**	**(30 555)**
OPEX PROV LIBRARY		–	(11 048)	(11 048)	–	–	(5 524)	5 524	-100.0%	(11 048)
OPEX PROV CDW		64	(4 395)	(5 867)	10	33	(933)	966	-103.5%	(5 867)
OPEX PROV THUSONG		–	(130)	(130)	–	–	(65)	65	-100.0%	(130)
OPEX PROV THUSONG		290	(20)	(20)	–	–	(10)	10	-100.0%	(20)
OPEX PROV MUN ACC AND CAP BUILDING		443	(530)	(530)	–	–	(265)	265	-100.0%	(530)
OPEX PROV RSEP		–	(870)	(870)	–	–	(435)	435	-100.0%	(870)
Specify (Add grant description)		100	(130)	(130)	–	–	(65)	65	-100.0%	(130)
OPEX PROV HOUSING IHHSDG		4 988	–	(9 813)	–	–	(4 907)	4 907	-100.0%	(9 813)
Specify (Add grant description)		–	(2 147)	(2 147)	–	–	(1 073)	1 073	-100.0%	(2 147)
Specify (Add grant description)		130	–	–	–	–	–	–		–
Specify (Add grant description)		8 091	–	–	–	–	–	–		–
District Municipality:		**35**	**–**	**(100)**	**–**	**–**	**(50)**	50	-100.0%	**(100)**
OPEX DISTRICT SAFETY PLAN		35	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	(100)	–	–	(50)	50	-100.0%	(100)
Other grant providers:		**26**	**(4 007)**	**(2 560)**	**–**	**–**	**(1 130)**	1 130	-100.0%	**(2 560)**
Foreign Government and International Organisations		–	(1 006)	(1 006)	–	–	(353)	353	-100.0%	(1 006)
Private Enterprises		26	(3 001)	(1 554)	–	–	(777)	777	-100.0%	(1 554)
Total operating expenditure of Transfers and Grants:		**(127 506)**	**(183 763)**	**(193 701)**	**(50 946)**	**(114 060)**	**(94 700)**	**(19 360)**	**20.4%**	**(193 701)**
National Government:		**45 645**	**(26 770)**	**(26 770)**	**1 560**	**1 823**	**(13 385)**	**15 208**	**-113.6%**	**(26 770)**
Municipal Infrastructure Grant [Schedule 5B]		24 595	(26 770)	(26 770)	1 375	1 610	(13 385)	14 995	-112.0%	(26 770)
Water Services Infrastructure Grant [Schedule 5B]		14 999	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3 188	–	–	–	–	–	–		–
Provincial Government:		**257**	**(1 827)**	**(1 827)**	**–**	**–**	**(913)**	913	-100.0%	**(1 827)**
CAPEX PROV FIRE		–	(1 827)	(1 827)	–	–	(913)	913	-100.0%	(1 827)
CAPEX PROV RSEP		257	–	–	–	–	–	–		–
District Municipality:		**433**	**(185)**	**(185)**	**–**	**–**	**(93)**	93	-100.0%	**(185)**
CAPEX DISTRICT		433	(185)	(185)	–	–	(93)	93	-100.0%	(185)
Other grant providers:		**–**	**(1 939)**	**(1 939)**	**–**	**–**	**(970)**	970	-100.0%	**(1 939)**
Private Enterprises		–	(1 939)	(1 939)	–	–	(970)	970	-100.0%	(1 939)
Total capital expenditure of Transfers and Grants		**46 335**	**(30 721)**	**(30 721)**	**1 560**	**1 823**	**(15 360)**	**17 183**	**-111.9%**	**(30 721)**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**(81 171)**	**(214 483)**	**(224 421)**	**(49 386)**	**(112 238)**	**(110 061)**	**(2 177)**	**2.0%**	**(224 421)**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**150 282**	**160 619**	**160 619**	**51 183**	**119 743**	**79 173**	**40 570**	**51.2%**	**160 619**
Operational Revenue:General Revenue:Equitable Share		145 706	156 647	156 647	51 183	116 453	78 323	38 130	48.7%	156 647
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	–	1 590	–	1 590		2 272
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	–	1 700	850	850	100.0%	1 700
Municipal Disaster Grant [Schedule 5B]		417	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		1 000	–	–	–	–	–	–		–
Provincial Government:		**13 338**	**15 137**	**26 422**	**–**	**7 368**	**13 211**	**(5 843)**	**-44.2%**	**26 422**
OPEX PROV LIBRARY		–	11 048	11 048	–	7 368	5 524	1 844	33.4%	11 048
OPEX PROV CDW		132	132	132	–	–	66	(66)	-100.0%	132
OPEX PROV THUSONG		–	150	150	–	–	75	(75)	-100.0%	150
OPEX PROV THUSONG		700	–	–	–	–	–	–		–
OPEX PROV MUN ACC AND CAP BUILDING		249	530	530	–	–	265	(265)	-100.0%	530
OPEX PROV RSEP		150	1 000	1 000	–	–	500	(500)	-100.0%	1 000
Specify (Add grant description)		250	–	–	–	–	–	–		–
OPEX PROV HOUSING IHHSDG		4 692	–	11 285	–	–	5 643	(5 643)	-100.0%	11 285
Specify (Add grant description)		–	2 147	2 147	–	–	1 073	(1 073)	-100.0%	2 147
Specify (Add grant description)		130	130	130	–	–	65	(65)	-100.0%	130
Specify (Add grant description)		7 035	–	–	–	–	–	–		–
District Municipality:		**36**	**–**	**100**	**–**	**–**	**–**	–		**100**
OPEX DISTRICT SAFETY PLAN		36	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	100	–	–	–	–		100
Other grant providers:		**3 809**	**–**	**–**	**–**	**677**	**–**	677		**–**
Foreign Government and International Organisations		316	–	–	–	–	–	–		–
Private Enterprises		3 494	–	–	–	677	–	677		–
Total Operating Transfers and Grants	5	**167 466**	**175 756**	**187 141**	**51 183**	**127 788**	**92 384**	**35 403**	**38.3%**	**187 141**
Capital Transfers and Grants										
National Government:		**46 290**	**30 770**	**30 770**	**–**	**14 138**	**–**	**14 138**		**30 770**
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	–	12 338	–	12 338		26 770
Water Services Infrastructure Grant [Schedule 5B]		15 000	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		3 195	–	–	–	–	–	–		–
Integrated Urban Development Grant		3 500	4 000	4 000	–	1 800	–	1 800		4 000
Provincial Government:		**5 616**	**4 104**	**4 104**	**–**	**957**	**2 052**	(1 095)	-53.4%	**4 104**
CAPEX PROV FIRE		–	1 957	1 957	–	957	979	(21)	-2.2%	1 957
Specify (Add grant description)		–	2 147	2 147	–	–	1 074	(1 074)	-100.0%	2 147
CAPEX PROV RSEP		257	–	–	–	–	–	–		–
CAPEX PROV MAIN ROADS		5 359	–	–	–	–	–	–		–
District Municipality:		**100**	**185**	**185**	**(141)**	**(41)**	**–**	(41)		**185**
CAPEX DISTRICT		100	185	185	(141)	(41)	–	(41)		185
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Capital Transfers and Grants	5	**52 006**	**35 059**	**35 059**	**(141)**	**15 054**	**2 052**	**13 002**	**633.6%**	**35 059**

Description R thousands	Ref	2024/25 Audited Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	219 472	210 815	222 200	51 042	142 842	94 436	48 406	51.3%	222 200

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
ABSA Bank Ltd		7 Months				8.03%				51 751	163		–	**51 914**
Nedbank Ltd		3 Months				7.22%				–	168		50 000	**50 168**
Standard Bank of SA Ltd		4 Months				7.48%				–	174		50 000	**50 174**
-		–								–	–		–	**–**
-		–								–	–		–	**–**
-		–								–	–		–	**–**
-		–								–	–		–	**–**
-		–								–	–		–	**–**
-		–								–	–		–	**–**
-		–								–	–		–	**–**
Municipality sub-total										**51 751**	**505**		**100 000**	**152 256**
Entities														
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
-		–	–						–	–	–		–	**–**
Entities sub-total										**–**	**–**		**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2									**51 751**	**505**		**100 000**	**152 256**

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

Description R thousands	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	**–**	–
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	6 697	1 143	4 026	2 543	14 674	1 529	11	–	**30 623**	–
Auditor General	0800	–	–	1 404	–	–	–	–	–	**1 404**	–
Other	0900	–	–	–	–	–	–	–	–	**–**	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	**–**	–
Total By Customer Type	**1000**	**6 697**	**1 143**	**5 430**	**2 543**	**14 674**	**1 529**	**11**	**–**	**32 027**	–

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

Description	NT Code	Budget Year 2025/26											
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15 552	2 111	2 032	1 625	1 761	1 638	8 011	72 974	105 704	86 010	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21 575	1 630	1 223	831	567	726	1 592	12 603	40 747	16 319	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	7 975	1 338	1 217	9 237	1 115	527	2 268	35 521	59 197	48 667	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	7 548	1 676	1 525	1 426	1 306	1 184	5 678	48 334	68 677	57 929	–	–
Receivables from Exchange Transactions - Waste Management	1600	8 083	1 560	1 683	1 338	1 293	1 198	5 596	44 831	65 583	54 257	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	158	16	15	15	13	14	64	974	1 269	1 080	–	–
Interest on Arrear Debtor Accounts	1810	1 445	159	211	454	275	275	1 914	81 651	86 385	84 570	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(8 287)	49	54	49	38	45	212	1 872	(5 967)	2 217	–	–
Total By Income Source	**2000**	**54 049**	**8 539**	**7 959**	**14 975**	**6 369**	**5 608**	**25 335**	**298 761**	**421 595**	**351 048**	**–**	**–**
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 273	1 576	1 511	1 422	1 041	327	808	9 114	19 072	12 712	–	–
Commercial	2300	20 899	839	941	5 206	477	735	2 260	36 002	67 359	44 680	–	–
Households	2400	29 278	5 897	5 297	7 315	4 626	4 349	21 218	239 763	317 743	277 270	–	–
Other	2500	599	227	210	1 032	224	198	1 049	13 882	17 421	16 385	–	–
Total By Customer Group	**2600**	**54 049**	**8 539**	**7 959**	**14 975**	**6 369**	**5 608**	**25 335**	**298 761**	**421 595**	**351 048**	**–**	**–**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		3 431	114 277	114 277	5 804	67 673	57 138	10 534	18%	114 277
Service charges		675 973	623 670	623 670	28 195	242 519	311 835	(69 316)	-22%	623 670
Other revenue		15 554	38 334	38 334	1 160	5 977	15 167	(9 190)	-61%	38 334
Transfers and Subsidies - Operational		174 173	175 756	187 141	51 183	127 113	92 384	34 728	38%	187 141
Transfers and Subsidies - Capital		50 511	35 189	35 189	8 268	23 463	2 117	21 346	1008%	35 189
Interest		9 482	52 049	52 049	750	6 784	26 024	(19 241)	-74%	52 049
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(613 335)	(941 929)	(941 929)	(58 738)	(431 676)	(470 964)	(39 289)	8%	(78 494)
Interest		–	–	–	–	–	–	–		–
Transfers and Subsidies		–	–	–	(421)	(868)	–	868	0%	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**315 789**	**97 347**	**108 732**	**36 202**	**40 985**	**33 703**	**(7 282)**	**-22%**	**972 167**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		3 080	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(73 966)	(80 047)	(90 921)	(8 190)	(45 778)	43 195	88 972	206%	90 921
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(70 885)**	**(80 047)**	**(90 921)**	**(8 190)**	**(45 778)**	**43 195**	**88 972**	**206%**	**90 921**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	25 000	–	25 000	0%	–
Increase (decrease) in consumer deposits		(65)	–	–	38	41	–	41	0%	–
Payments										
Repayment of borrowing		–	–	–	–	(3 109)	–	3 109	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(65)**	**–**	**–**	**38**	**21 932**	**–**	**(21 932)**	**0%**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**244 839**	**17 300**	**17 811**	**28 050**	**17 139**	**76 897**			**1 063 088**
Cash/cash equivalents at beginning:		316 245	209 837	209 837		198 627	209 837			198 627
Cash/cash equivalents at month/year end:		561 084	227 137	227 648		215 766	286 734			1 261 715

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

Description	Ref	2024/25	Budget Year 2025/26			
R thousands		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
ASSETS	1					
Current assets						
Cash and cash equivalents		200 384	220 325	220 835	207 266	220 835
Trade and other receivables from exchange transactions		89 095	82 509	82 509	114 081	82 509
Receivables from non-exchange transactions		37 882	51 313	51 313	59 843	51 313
Current portion of non-current receivables		–	–	–	–	–
Inventory		12 996	26 712	28 515	23 961	28 515
VAT		(2 760)	(91 563)	(91 563)	4 234	(91 563)
Other current assets		5 833	4 509	4 509	5 833	4 509
Total current assets		**343 429**	**293 805**	**296 118**	**415 218**	**296 118**
Non current assets						
Investments		–	–	–	–	–
Investment property		41 251	38 604	38 604	41 044	38 604
Property, plant and equipment		1 004 664	1 179 702	1 190 577	1 113 333	1 190 577
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		550	550	550	550	550
Intangible assets		1 206	1 531	1 531	1 206	1 531
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		**1 047 671**	**1 220 387**	**1 231 261**	**1 156 134**	**1 231 261**
TOTAL ASSETS		**1 391 100**	**1 514 192**	**1 527 380**	**1 571 352**	**1 527 380**
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		(546)	(3 433)	(3 433)	(546)	(3 433)
Consumer deposits		10 650	9 739	9 739	10 377	9 739
Trade and other payables from exchange transactions		92 362	89 877	93 587	23 430	93 587
Trade and other payables from non-exchange transactions		2 256	6 104	7 552	23 754	7 552
Provision		37 830	38 184	38 184	35 379	38 184
VAT		1 132	(94 204)	(94 204)	14 334	(94 204)
Other current liabilities		–	–	–	–	–
Total current liabilities		**143 684**	**46 268**	**51 425**	**106 729**	**51 425**
Non current liabilities						
Financial liabilities		1 700	23 080	23 080	24 348	23 080
Provision		23 132	87 943	87 786	23 132	87 786
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		68 681	81 031	81 031	73 595	81 031
Total non current liabilities		**93 514**	**192 053**	**191 897**	**121 075**	**191 897**
TOTAL LIABILITIES		**237 198**	**238 321**	**243 322**	**227 804**	**243 322**
NET ASSETS	2	**1 153 902**	**1 275 870**	**1 284 058**	**1 343 548**	**1 284 058**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 239 177	1 264 704	1 267 131	1 059 347	1 267 131
Reserves and funds		11 166	11 166	11 166	(3 577)	11 166
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 250 343**	**1 275 870**	**1 278 297**	**1 055 770**	**1 278 297**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Financial Services		5 818	–	–	–	–	–	–		–
Vote 2 - Community Services		370	6 221	7 601	841	1 110	1 300	(190)	-15%	7 601
Vote 4 - Technical Services		21 369	19 907	18 334	1 071	7 234	9 667	(2 433)	-25%	18 334
Vote 5 - Municipal Manager		56	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**27 613**	**26 128**	**25 935**	**1 912**	**8 345**	**10 967**	**(2 623)**	**-24%**	**25 935**
Single Year expenditure appropriation	2									
Vote 1 - Financial Services		42	50	50	–	2	25	(23)	-91%	50
Vote 2 - Community Services		1 165	14 296	9 468	134	639	4 719	(4 080)	-86%	9 468
Vote 3 - Corporate Services		1 161	1 580	1 918	98	695	809	(114)	-14%	1 918
Vote 4 - Technical Services		52 862	32 942	45 668	6 027	17 519	22 733	(5 213)	-23%	45 668
Vote 5 - Municipal Manager		31	50	64	–	19	32	(13)	-42%	64
Total Capital single-year expenditure	4	55 261	48 918	57 167	6 259	18 874	28 318	**(9 443)**	**-33%**	57 167
Total Capital Expenditure	3	**82 874**	**75 047**	**83 102**	**8 171**	**27 219**	**39 285**	**(12 066)**	**-31%**	**83 102**
Capital Expenditure - Functional Classification										
Governance and administration		**13 818**	**3 094**	**8 942**	**89**	**1 270**	**4 220**	(2 950)	-70%	**8 942**
Executive and council		332	764	943	37	147	472	(324)	-69%	943
Finance and administration		13 485	2 330	7 999	52	1 122	3 748	(2 626)	-70%	7 999
Community and public safety		**1 484**	**20 258**	**16 724**	**984**	**1 608**	**5 862**	(4 254)	-73%	**16 724**
Community and social services		680	11 965	6 517	–	–	3 259	(3 259)	-100%	6 517
Sport and recreation		650	6 974	8 691	955	1 440	2 195	(755)	-34%	8 691
Public safety		154	1 320	1 516	29	169	409	(240)	-59%	1 516
Economic and environmental services		**11 586**	**16 245**	**24 089**	**1 558**	**17 473**	**12 030**	5 443	45%	**24 089**
Planning and development		133	275	275	–	141	123	18	15%	275
Road transport		11 428	15 750	23 594	1 558	17 332	11 797	5 535	47%	23 594
Environmental protection		26	220	220	–	–	110	(110)	-100%	220
Trading services		**55 987**	**40 449**	**41 166**	**7 099**	**14 680**	**21 083**	(6 403)	-30%	**41 166**
Energy sources		10 672	24 568	25 881	5 699	10 997	12 941	(1 944)	-15%	25 881
Water management		26 804	12 881	10 741	900	2 791	5 521	(2 730)	-49%	10 741
Waste water management		17 878	2 000	3 543	499	725	2 122	(1 397)	-66%	3 543
Waste management		633	1 000	1 000	–	168	500	(332)	-66%	1 000
Total Capital Expenditure - Functional Classification	3	**82 874**	**80 047**	**90 921**	**9 729**	**35 031**	**43 195**	**(8 164)**	**-19%**	**90 921**
Funded by:										
National Government		40 065	25 887	25 887	2 515	10 223	10 692	(469)	-4%	25 887
Provincial Government		223	1 702	1 702	–	–	416	(416)	-100%	1 702
District Municipality		433	185	185	–	141	93	48	52%	185
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	2 239	2 239	–	–	1 120	(1 120)	-100%	2 239
Transfers recognised - capital		**40 721**	**30 013**	**30 013**	**2 515**	**10 364**	**12 320**	**(1 956)**	**-16%**	**30 013**
Borrowing	6	7 807	15 000	16 303	4 731	8 014	8 151	(137)	-2%	16 303
Internally generated funds		28 591	35 034	44 606	2 483	16 653	22 723	(6 070)	-27%	44 606
Total Capital Funding	7	**77 119**	**80 047**	**90 921**	**9 729**	**35 031**	**43 195**	**(8 164)**	**-19%**	**90 921**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		395 037	442 689	442 689	25 307	200 314	225 805	(25 491)	-11%	442 689
Service charges - Water		50 462	53 401	53 401	4 234	25 212	26 701	(1 489)	-6%	53 401
Service charges - Waste Water Management		26 461	54 590	54 590	2 770	18 708	27 295	(8 588)	-31%	54 590
Service charges - Waste management		36 112	36 276	36 276	3 030	19 497	18 138	1 359	7%	36 276
Sale of Goods and Rendering of Services		26 804	5 813	5 813	595	3 692	2 906	786	27%	5 813
Agency services		4 948	4 918	4 918	520	2 882	2 459	423	17%	4 918
Interest		–	11	11	–	–	6	(6)	-100%	11
Interest earned from Receivables		27 153	24 727	24 727	1 910	11 952	12 363	(411)	-3%	24 727
Interest earned from Current and Non Current Assets		18 758	23 567	23 567	1 433	8 980	11 783	(2 803)	-24%	23 567
Rent on Land		–	29	29	–	–	14	(14)	-100%	29
Rental from Fixed Assets		6 765	6 316	6 316	488	2 686	3 158	(472)	-15%	6 316
Operational Revenue		2 335	1 852	1 852	225	3 636	927	2 709	292%	1 852
Non-Exchange Revenue										
Property rates		107 320	120 291	120 291	6 243	79 719	82 094	(2 375)	-3%	120 291
Surcharges and Taxes		7 976	4 849	6 321	378	759	2 900	(2 141)	-74%	6 321
Fines, penalties and forfeits		22 354	11 816	11 816	1 441	7 957	5 908	2 049	35%	11 816
Licence and permits		1 069	2 566	2 566	95	591	1 283	(692)	-54%	2 566
Transfer and subsidies - Operational		150 058	182 230	190 696	51 419	118 726	93 609	25 117	27%	190 696
Interest		4 881	3 744	3 744	448	2 388	1 872	516	28%	3 744
Operational Revenue		2 824	3 250	3 250	335	1 942	1 625	317	19%	3 250
Gains on disposal of Assets		11 169	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**902 486**	**982 936**	**992 874**	**100 870**	**509 641**	**520 847**	**–**		**992 874**
Expenditure By Type										
Employee related costs		269 855	309 360	307 186	23 655	145 747	153 238	(7 490)	-5%	307 186
Remuneration of councillors		12 315	13 228	13 228	1 006	6 035	6 614	(579)	-9%	13 228
Bulk purchases - electricity		391 687	396 245	396 245	27 482	171 664	170 419	1 245	1%	396 245
Inventory consumed		24 213	28 145	24 441	2 000	10 862	12 120	(1 258)	-10%	24 441
Debt impairment		66 389	76 891	76 891	–	–	38 445	(38 445)	-100%	76 891
Depreciation and amortisation		39 446	34 090	34 090	18 603	18 603	17 045	1 558	9%	34 090
Interest		7 847	10 742	10 585	367	757	5 292	(4 536)	-86%	10 585
Contracted services		60 135	76 979	76 512	4 674	21 569	38 031	(16 462)	-43%	76 512
Transfers and subsidies		4 633	4 931	14 692	421	868	7 346	(6 478)	-88%	14 692
Irrecoverable debts written off		15 347	0	0	25	9 236	–	9 236		0
Operational costs		50 727	68 723	67 215	4 164	32 418	33 482	(1 064)	-3%	67 215
Losses on Disposal of Assets		653	–	–	–	–	–	–		–
Other Losses		2 434	–	–	–	–	–	–		–
Total Expenditure		**945 681**	**1 019 335**	**1 021 085**	**82 396**	**417 760**	**482 033**	**(64 274)**	**-13%**	**1 021 085**
Surplus/(Deficit)		**(43 195)**	**(36 399)**	**(28 211)**	**18 474**	**91 881**	**38 814**	**64 274**	**0**	**(28 211)**
Transfers and subsidies - capital (monetary allocations)		40 834	27 535	27 535	1 333	1 324	13 617	(12 293)	**(0)**	27 535
Transfers and subsidies - capital (in-kind)		1 458	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**			**(677)**
Surplus/(Deficit) after income tax		**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**			**(677)**
Surplus/(Deficit) attributable to municipality		**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**			**(677)**
Surplus/ (Deficit) for the year		**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**			**(677)**

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

Vote Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	163 107	8 726	93 401	101 502	(8 102)	-8.0%	163 107
Vote 2 - Community Services		180 762	157 944	166 410	52 308	122 748	83 205	39 543	47.5%	166 410
Vote 3 - Corporate Services		36 858	18 428	18 428	2 259	11 569	9 214	2 355	25.6%	18 428
Vote 4 - Technical Services		583 517	662 265	662 265	38 859	282 916	335 444	(52 528)	-15.7%	662 265
Vote 5 - Municipal Manager		2 020	737	737	50	331	369	(38)	-10.3%	737
Total Revenue by Vote	2	**944 620**	**1 001 009**	**1 010 947**	**102 202**	**510 965**	**529 734**	**(18 769)**	**-3.5%**	**1 010 947**
Expenditure by Vote	1									
Vote 1 - Financial Services		55 465	49 466	49 248	3 493	26 617	24 624	1 993	8.1%	49 248
Vote 2 - Community Services		109 661	125 271	132 075	10 818	49 803	65 306	(15 503)	-23.7%	132 075
Vote 3 - Corporate Services		122 999	133 940	132 014	10 011	56 721	65 932	(9 211)	-14.0%	132 014
Vote 4 - Technical Services		639 010	686 298	683 272	56 491	275 845	313 933	(38 089)	-12.1%	683 272
Vote 5 - Municipal Manager		18 545	24 361	24 421	1 583	8 775	12 211	(3 436)	-28.1%	24 421
Total Expenditure by Vote	2	**945 681**	**1 019 335**	**1 021 030**	**82 396**	**417 760**	**482 006**	**(64 246)**	**-13.3%**	**1 021 030**
Surplus/ (Deficit) for the year	2	**(1 060)**	**(18 326)**	**(10 083)**	**19 806**	**93 205**	**47 728**	**45 477**	**95.3%**	**(10 083)**

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

Description	Ref	2024/25	Budget Year 2025/26							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue - Functional									%	
Governance and administration		**156 038**	**164 944**	**166 416**	**9 160**	**95 077**	**103 007**	(7 929)	-8%	**166 416**
Executive and council		10 834	308	308	3	18	154	(136)	-88%	308
Finance and administration		145 204	164 636	166 108	9 157	95 059	102 853	(7 794)	-8%	166 108
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**206 083**	**171 856**	**181 669**	**54 360**	**133 908**	**90 836**	43 071	47%	**181 669**
Community and social services		158 535	141 914	141 914	51 468	118 263	70 957	47 306	67%	141 914
Sport and recreation		8 496	9 044	9 044	793	4 132	4 522	(390)	-9%	9 044
Public safety		25 724	18 356	18 356	2 081	11 401	9 178	2 223	24%	18 356
Housing		13 327	2 542	12 355	19	113	6 180	(6 067)	-98%	12 355
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**5 427**	**5 541**	**4 194**	**103**	**1 267**	**2 098**	(830)	-40%	**4 194**
Planning and development		4 802	2 407	2 507	103	1 244	1 254	(10)	-1%	2 507
Road transport		598	122	122	–	24	61	(37)	-61%	122
Environmental protection		27	3 013	1 565	–	–	783	(783)	-100%	1 565
Trading services		**577 122**	**667 983**	**667 983**	**38 575**	**280 593**	**338 450**	(57 857)	-17%	**667 983**
Energy sources		399 466	448 729	448 729	25 602	201 107	228 823	(27 716)	-12%	448 729
Water management		83 537	93 390	93 390	6 044	34 377	46 695	(12 318)	-26%	93 390
Waste water management		51 284	72 294	72 294	3 376	22 928	36 147	(13 219)	-37%	72 294
Waste management		42 836	53 571	53 571	3 552	22 182	26 785	(4 603)	-17%	53 571
Other	4	**109**	**146**	**146**	**4**	**119**	**73**	**45**	**62%**	**146**
Total Revenue - Functional	2	**944 779**	**1 010 471**	**1 020 408**	**102 202**	**510 965**	**534 464**	**(23 500)**	**-4%**	**1 020 408**
Expenditure - Functional										
Governance and administration		**158 266**	**161 273**	**161 204**	**12 841**	**77 282**	**80 527**	(3 245)	-4%	**161 204**
Executive and council		39 268	36 516	36 599	3 004	16 213	18 224	(2 011)	-11%	36 599
Finance and administration		115 436	118 496	118 344	9 536	59 121	59 172	(51)	0%	118 344
Internal audit		3 562	6 261	6 261	301	1 947	3 131	(1 184)	-38%	6 261
Community and public safety		**144 275**	**162 979**	**169 201**	**12 978**	**63 325**	**84 450**	(21 126)	-25%	**169 201**
Community and social services		31 075	35 691	34 631	3 066	16 076	17 315	(1 239)	-7%	34 631
Sport and recreation		41 112	51 222	50 488	5 296	20 622	25 094	(4 472)	-18%	50 488
Public safety		54 414	66 745	64 958	4 066	23 572	32 479	(8 907)	-27%	64 958
Housing		17 674	9 321	19 124	549	3 055	9 562	(6 507)	-68%	19 124
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**42 023**	**48 020**	**46 909**	**7 661**	**22 680**	**22 874**	(194)	-1%	**46 909**
Planning and development		15 915	19 750	19 865	1 459	8 351	9 932	(1 581)	-16%	19 865
Road transport		23 113	21 118	21 392	6 029	13 261	10 696	2 566	24%	21 392
Environmental protection		2 994	7 152	5 653	173	1 067	2 246	(1 179)	-52%	5 653
Trading services		**600 095**	**645 988**	**642 695**	**48 566**	**254 124**	**293 644**	(39 520)	-13%	**642 695**
Energy sources		427 144	442 295	442 307	32 280	189 675	193 450	(3 775)	-2%	442 307
Water management		64 135	61 526	58 912	6 266	20 862	29 456	(8 594)	-29%	58 912
Waste water management		49 178	55 498	56 339	6 766	24 492	28 170	(3 677)	-13%	56 339
Waste management		59 638	86 669	85 137	3 254	19 094	42 568	(23 474)	-55%	85 137
Other		**1 022**	**1 076**	**1 076**	**350**	**350**	**538**	**(188)**	**-35%**	**1 076**
Total Expenditure - Functional	3	**945 681**	**1 019 335**	**1 021 085**	**82 396**	**417 760**	**482 033**	**(64 274)**	**-13%**	**1 021 085**
Surplus/ (Deficit) for the year		**(902)**	**(8 865)**	**(677)**	**19 806**	**93 205**	**52 431**	**40 774**	**78%**	**(677)**

Cost Savings Disclosures for the Quarter ended: December 2025

Measures	Adj Budget	Q1	Q2	Q3	Q4	Total YTD	Prev Year Total YTD	Savings
Use of Consultants	14 349 185	1 164 356	1 771 233			2 935 589	3 753 168	- 817 579
Vehicles used for political office bearers	8 141	1 332	-			1 332	4 374	- 3 042
Travel and subsitence	1 248 721	167 169	294 277			461 446	511 174	- 49 728
Domestic Accommodation	403 435	14 180	99 947			114 127	66 650	47 477
Sponsorships, events and catering	3 762 402	324 871	792 670			1 117 541	161 101	956 440
Communication	3 673 717	345 321	614 082			959 403	894 188	65 215
Other Related Expenditure Items	-					-	582 412	- 582 412
TOTAL	**23 445 601**	**2 017 229**	**3 572 209**	**-**	**-**	**5 589 439**	**5 973 067**	**- 383 628**

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