



**Mid-Year Budget Statement
and Performance Assessment
Report for the Period
1 July 2025 to 31 December 2025**

Section 72

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1 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 the 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 72 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003):

- (1) The accounting officer of a municipality must by 25 January of each year –
 - (a) assess the performance of the municipality during the first half of the financial year, taking into account –
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) submit a report on such assessment to –
 - (i) the mayor of the municipality
 - (ii) the National Treasury; and
 - (iii) the relevant Provincial Treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.
- (3) The accounting officer must, as part of the review –
 - (a) make recommendations as to whether an adjustments budget is necessary; and
 - (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

Thereafter, the mayor must, in terms of Section 54(1) of the act:

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget;
- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year.

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

33. Format of a mid-year budget and performance assessment.—A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be 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.¹⁹
34. Publication of mid-year budget and performance assessments. —
 - (1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
 - (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including—
 - (a) summaries in alternate languages predominant in the community; and
 - (b) information relevant to each ward in the municipality.
35. Submission of mid-year budget and performance assessments. —The municipal manager must submit to the National Treasury and the relevant provincial treasury, in both printed and electronic form—
 - (a) the mid-year budget and performance assessment by 25 January of each year; and
 - (b) any other information relating to the mid-year budget and performance assessment as may be required by the National Treasury.

PART 1 - IN-YEAR REPORT

Mayors Report

Speaker
Deputy Executive Mayor
Members of the Mayoral Committee
Aldermen
Councillors

It is my privilege to present to you Mid-Year Budget Statement and Performance Assessment Report for the six months 1 July 2025 to 31 December 2025.

The collection rate of 85% remains a concern. The credit control must be amended to improve debt collection in areas where Eskom distribute electricity.

Electricity losses

The spending on capital projects remains a challenge. Only 40% was spent during the first six months of the financial year. Steps will be implemented to speed up service delivery.

Other expenditure patterns remain within budgeted amounts and no unauthorised or unforeseen or unavoidable expenditure was observed. Overtime and standby expenditure remain a challenge. This expenditure is however a direct consequence of after-hours service delivery and it remains a challenge to manage when one weighs it up against the much needed services required by the Witzenberg community.

An adjustment budget will be compiled and submitted to Council for consideration due to operational requirements and amendments to allocations to Witzenberg Municipality as per the Provincial and National Adjustment Budgets.

The following table provides the details on the audit outcomes for the 2023/24 financial year with the proposed correctives steps:

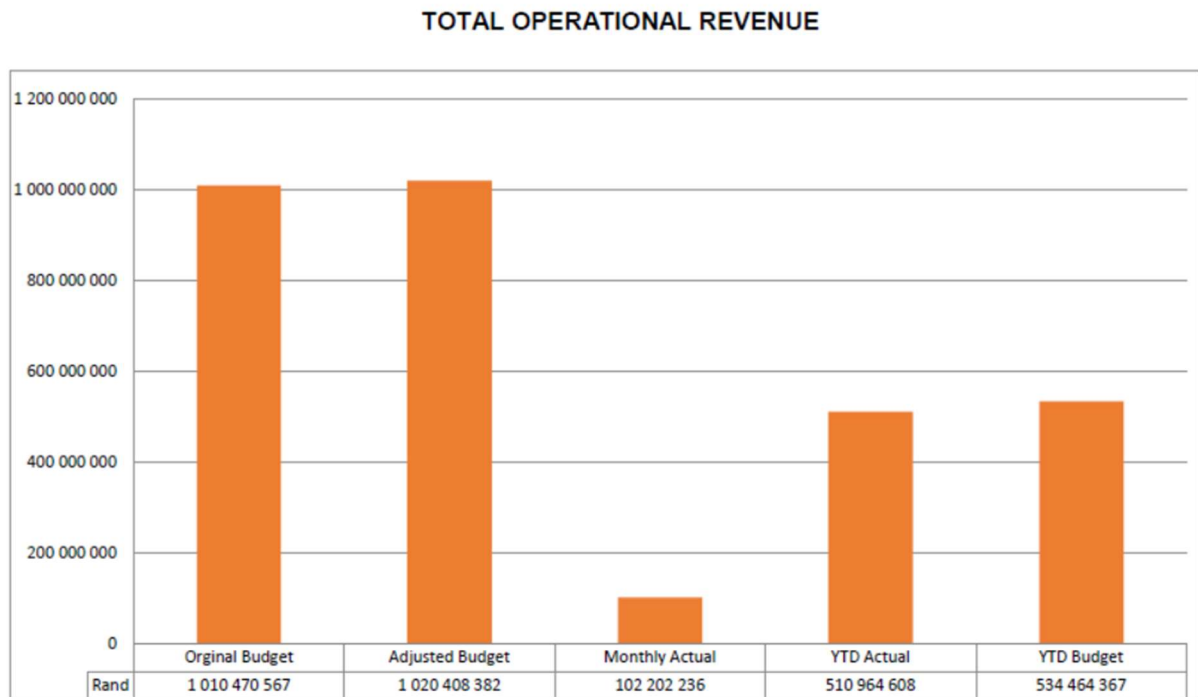
Auditor-General Report on Financial Performance 2024/25	
Status of the audit report:	Unqualified
<u>Emphasis of matter:</u>	
<u>Material impairments</u>	
As disclosed in note 4 to the financial statements, the municipality provided for the impairment of trading service and consumer debtors of R267,7 million (2023-24: R211,6 million).	The DBSA appointed a service provider to help with revenue enhancement. The program include the audit of some meters, review of policies and by-laws and cost of supply studies.
As disclosed in note 5 to the financial statements, the municipality provided for the impairment of receivables from customer services debtors of R58,6 million (2023-24: R50,2 million).	
<u>Restatement of corresponding figures</u>	
As disclosed in note 50 to the financial statements, the corresponding figures for 30 June 2024 were restated as a result of an error in the financial statements of the municipality at, and for the year ended, 30 June 2025.	None


COUNCILLOR TREVOR ABRAHAMS
EXECUTIVE MAYOR

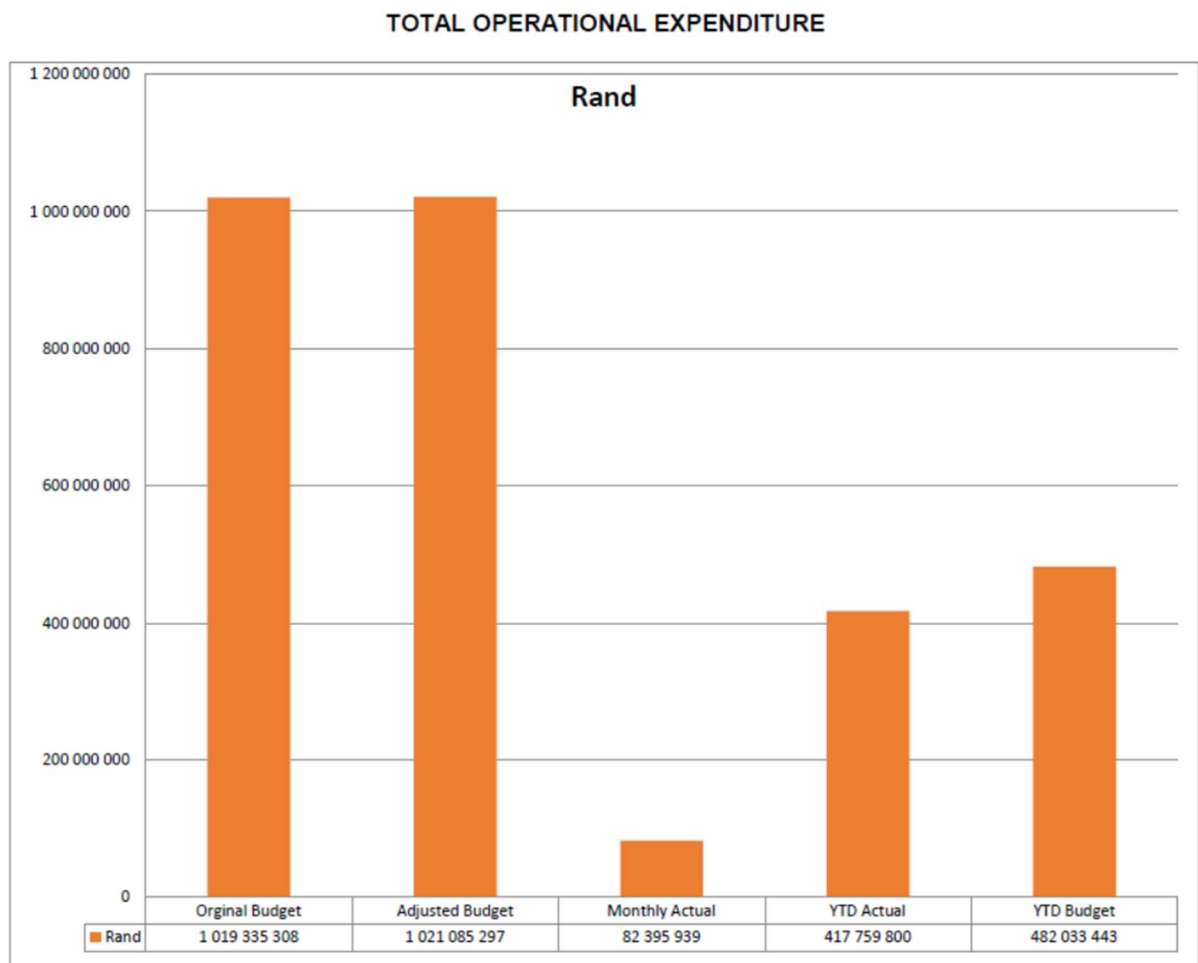
Resolution

It is recommended that council take cognisance of the mid-year budget and performance assessment for the period 1 July 2025 to 31 December 2025.

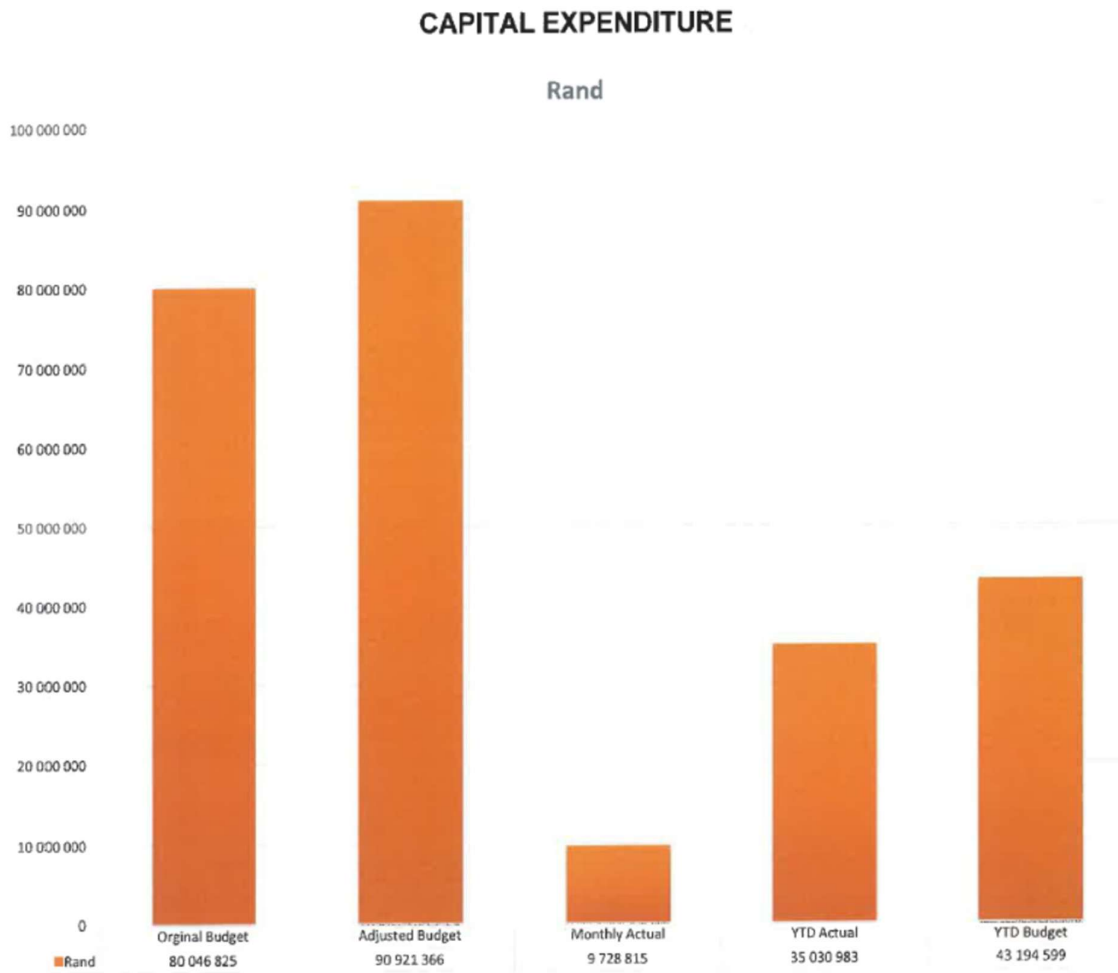
Executive Summary



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



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



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.

In-year budget statement tables

The following table provides a summary of the financial performance and financial position of the municipality on 31 December 2025.

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	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

The following table provides detail of revenue and expenditure according to the international standard classification.

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)

The table provides detail of revenue and expenditure according to municipal votes.

WC022 Witzenberg - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		141 463	161 635	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)

The table provides detail of revenue according to source and expenditure according to type.

WC022 Witzenberg - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue									%	
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		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)

The table provides detail of capital expenditure according to municipal votes.

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

The table provides detail of capital expenditure according to the international standards.

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									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		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		550	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 Corporations, 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

The table provides detail of the municipality's financial position as at period end.

WC022 Witzenberg - Table C6 Monthly Budget Statement - Financial Position -						
Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
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

The cash flows for the year to date are as follows:

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

PART 2- SUPPORTING DOCUMENTATION

Debtors' analysis

WC022 Witzenberg - Supporting Table SC3 Monthly Budget Statement - aged debtors -													
Description	NT Code	Budget Year 2025/26									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
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	-	-

Investment portfolio analysis

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 *	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

Allocation and grant receipts and expenditure

WC022 Witzenberg - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts -									
Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands									
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%
Operational Revenue: General Revenue: Equitable Share		145 706	156 647	156 647	51 183	116 453	78 323	38 130	48.7%
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 559	2 272	2 272	-	1 590	-	1 590	-
Local Government Financial Management Grant [Schedule 5B]		1 600	1 700	1 700	-	1 700	850	850	100.0%
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%
OPEX PROV LIBRARY		-	11 048	11 048	-	7 368	5 524	1 844	33.4%
OPEX PROV CDW		132	132	132	-	-	66	(66)	-100.0%
OPEX PROV THUSONG		-	150	150	-	-	75	(75)	-100.0%
OPEX PROV THUSONG		700	-	-	-	-	-	-	-
OPEX PROV MUN ACC AND CAP BUILDING		249	530	530	-	-	265	(265)	-100.0%
OPEX PROV RSEP		150	1 000	1 000	-	-	500	(500)	-100.0%
Specify (Add grant description)		250	-	-	-	-	-	-	-
OPEX PROV HOUSING IHHSDG		4 692	-	11 285	-	-	5 643	(5 643)	-100.0%
Specify (Add grant description)		-	2 147	2 147	-	-	1 073	(1 073)	-100.0%
Specify (Add grant description)		130	130	130	-	-	65	(65)	-100.0%
Specify (Add grant description)		7 035	-	-	-	-	-	-	-
District Municipality:		36	-	100	-	-	-	-	-
OPEX DISTRICT SAFETY PLAN		36	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	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%
Capital Transfers and Grants									
National Government:		46 290	30 770	30 770	-	14 138	-	14 138	-
Municipal Infrastructure Grant [Schedule 5B]		24 595	26 770	26 770	-	12 338	-	12 338	-
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	-
Provincial Government:		5 616	4 104	4 104	-	957	2 052	(1 095)	-53.4%
CAPEX PROV FIRE		-	1 957	1 957	-	957	979	(21)	-2.2%
Specify (Add grant description)		-	2 147	2 147	-	-	1 074	(1 074)	-100.0%
CAPEX PROV RSEP		257	-	-	-	-	-	-	-
CAPEX PROV MAIN ROADS		5 359	-	-	-	-	-	-	-
District Municipality:		100	185	185	(141)	(41)	-	(41)	-
CAPEX DISTRICT		100	185	185	(141)	(41)	-	(41)	-
Other grant providers:		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	52 006	35 059	35 059	(141)	15 054	2 052	13 002	633.6%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	219 472	210 815	222 200	51 042	142 842	94 436	48 406	51.3%

Expenditure on councillor allowances and employee benefits

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							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
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		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	4	-	-	-	-	-	-	-		-
% increase										
Other Staff of Entities										
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase										
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



SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN

REPORT ON STRATEGIC / TOP LAYER RESULTS

2025/26

QUARTER 2

The Municipal Finance Management Act No. 56 of 2003 (MFMA) and National Treasury MFMA Circular No. 13 requires that municipalities must prepare a service delivery budget implementation plan (SDBIP) indicating how the budget and the strategic objectives of Council will be implemented. The SDBIP is prepared in terms of Section 53(1)(c)(ii) of the Municipal Finance Management (MFMA), National Treasury MFMA Circular No. 13 and the Budgeting and Reporting Regulation.

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Sustainable provision & maintenance of basic infrastructure				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
WS1.11a	Number of new formal sewer connections meeting minimum standards	2	1	4		
WS2.11a	Number of new formal water connections meeting minimum standards	2	1	8		
WS4.1	Percentage of drinking water samples complying to SANS241.	98%	98%	100%		
EE1.11a	Number of formal residential dwellings provided with a new connection to mains electricity supply by the municipality	8	4	1	No other application for new connections were received	KPI is dependent on the number of applications recieved and paid for
FinInc28	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at period end.	12045	12045	12063		
WS5.1	Percentage of non-revenue water (sum of un-billed authorised consumption such as informal settlements, recreational areas and apparent & real losses)	39%	39%	39%		
EE4.4	Percentage total electricity losses	10%	10%	18%	Illegal connections, customers not purchasing electricity	Field auditors have been dispatched to do meter inspections & an operation to remove some of the illegal connections was conducted
TR6.12	Percentage of surfaced municipal road lanes which has been resurfaced and resealed	1%	0%	3,8%	Capital budget adjusted to increase expenditure.	

KEY PERFORMANCE AREA:		Essential Services				
STRATEGIC OBJECTIVE:		Provide for the needs of informal settlements through improved services				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
TecDir2	Number of subsidised serviced sites developed.	No target set as development of serviced sites is not planned and budgeted for in 2025/26. Not included in Human Settlements Pipeline budget for 2025/26.				
WS1.11b (Cir88)	Number of new informal sewer connections meeting minimum standards	3	0	0	Labour Contractor will start with the installations in January 2026	Ensure that tender process completed before end of February 2026
WS2.11b	Number of new informal water connections meeting minimum standards	3	0	0		
EE1.11b	Number of informal residential dwellings provided with a new connection to mains electricity supply by the municipality	5	2	0	Material was only received in December 2025	Labour Contractor will start with the installations in January 2026
TecRef31	Percentage of households in demarcated informal areas with access to a periodic solid waste removal or a skip for household waste.	95%	95%	100%		

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Support Institutional Transformation & Development				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
CorpHR13	Percentage budget spent on implementation of Workplace Skills Plan.	96%	35%	62%		
CorpHR12	Report on percentage of people from employment equity target groups employed in the three highest levels of management in the municipality.	4 Reports	2	2		
GG1.21	Staff vacancy rate	8%	8%	11%	Could only start with advertisement of positions after beginning of year.	Development and selection program develop for January 2026 on monthly basis to streamline filling of vacancies within 6 months

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		Ensure Financial Viability				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
FinFAdm10	Financial viability expressed as Debt-Coverage ratio	200	200	166	Seasonal consumption of services	Monthly monitoring
FinFAdm11	Financial viability expressed outstanding service debtors	60%	60%	76%	Increase in outstanding debt	Ensure that consumer in Eskom areas apply for indigency. Report to council to write off indigent and prescribed debt.
FM7.12	Collection rate ratio	93%	88%	85%	No credit control in areas supplied by ESKOM.	Indigents on Eskom list to be included in Municipal Indigent register.
FM3.11	Cash/Cost coverage ratio	3	3	2,5	Increase in outstanding debt	Full implementation of credit control policy.
FM4.31	Creditors payment period	40	30	19		
LED3.31	Average number of days from the point of advertising to the letter of award per 80/20 procurement process	140	140	98		
MM1	Percentage expenditure on the preventative- & corrective planned maintenance budget of the whole of the municipality.	98%	40%	46%		
FM1.11	Total Capital Expenditure as a percentage of Total Capital Budget	95%	40%	40%		

KEY PERFORMANCE AREA:		Governance				
STRATEGIC OBJECTIVE:		To maintain and strengthen relations with international- & inter-governmental partners as well as the local community through the creation of participative structures.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
MMIDP9	Number of IDP community engagements held.	14	7	7		
GG2.1	Percentage of ward committees that are functional (meet four times a year, are quorate, and have an action plan)	100%			Annual target	

KEY PERFORMANCE AREA:		Communal Services				
STRATEGIC OBJECTIVE:		Provide & maintain facilities that make citizens feel at home.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
FD1.11	Percentage compliance with the required attendance time for structural firefighting incidents	90%	90%	86%	Insufficient personnel and vehicles for high incident rate experienced.	Capacity issues to be addressed.
HS3.5	Percentage utilisation rate of community halls	4%			Annual target	
HS3.6	Average number of library visits per library	12 000	6 000	8 186		
HS3.7	Percentage of municipal cemetery plots available	30%	35%	37%		

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Support the poor & vulnerable through programmes & policy				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
LED2.12	Percentage of the municipality's operating budget spent on indigent relief for free basic services	3%	4%	3,9%		
LED1.21	Number of work opportunities created through Public Employment Programmes (incl. EPWP and other related employment programmes)	400	200	205		
ComSoc42	Number of engagements with target groups with the implementation of social development programmes.	20	10	14		
ComHS14	Number of housing opportunities provided per year.	110	0	0		
ComHS15	Number of Rental Stock transferred	10	4	4		

KEY PERFORMANCE AREA:		Socio-Economic Support Services				
STRATEGIC OBJECTIVE:		Create an enabling environment to attract investment & support local economy.				
Ref	Key Performance Indicator	Annual Target	Quarterly Target	Quarterly Results	Reason if target not achieved	Corrective measures
ComLed20	Quarterly report on the Small Business Entrepreneurs Development Programme.	4 Reports	2	2		
ComLed4	Report on the implementation of action plans as identified in the Witzenberg LED Strategy.	4 Reports	2	2		
LED3.11	Average time taken to finalise business license applications	5 days	3	6,3	The reason target was not achieved is due to the cumulative nr of business licence applications in Quarter 1. July month also received the majority of the informal trader applications, which resulted in a backlog of processing permits and then subsequently the licences.	The target will even out through the rest of the year as lower frequencies of business licence applications is usually experienced for the remaining term.
LED1.11	Percentage of total municipal operating expenditure spent on contracted services physically residing within the municipal area	5%	5%	13%		

Municipal Manager's quality certification

Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of WITZENBERG MUNICIPALITY.



Signature:

Date

20/01/2026