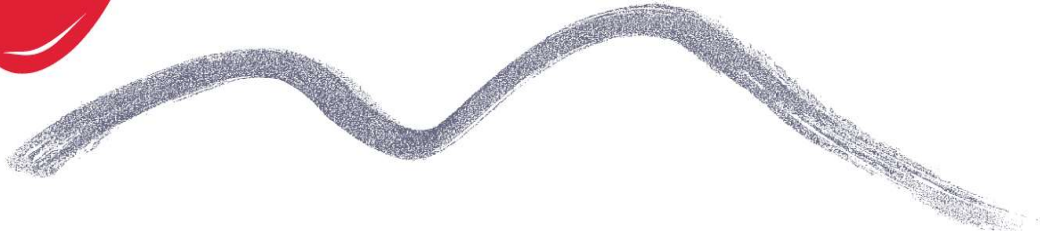




# WITZENBERG

Municipality • Munisipaliteit • UMasipala Wase



## Medium Term Revenue and Expenditure Framework

---

Adjustments Budget  
2024/2025 to 2026/2027

# Table of Contents

Glossary .....	3
PART 1 – ADJUSTMENTS BUDGET .....	5
Section 1 – Mayor’s Report .....	5
Section 2 – Resolutions .....	5
Section 3 – Executive Summary .....	7
PART 2 – SUPPORTING DOCUMENTATION.....	11
Section 4 – Adjustments to budget assumptions .....	11
Section 5 – Adjustments to budget funding.....	11
Section 6 – Adjustments to expenditure on allocations and grant programmes	12
Section 7 – Adjustments to allocations or grants made by the municipality ...	12
Section 8 – Adjustments to councillors and board members allowances and employee benefits .....	12
Section 9 – Adjustments to service delivery and budget implementation plan	12
Section 10 Municipal Manager’s quality certification .....	13

# Glossary

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

<b>Strategic Objectives</b> – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.
<b>Unauthorised expenditure</b> – Generally, expenditure without, or in excess of, an approved budget.
<b>Virement</b> – A transfer of budget.
<b>Virement Policy</b> – The policy that sets out the rules for budget transfers.
<p><b>Vote</b> – One of the main segments into which a budget is divided. In Witzenberg Municipality the following votes and responsible senior manager was approved:</p> <ul style="list-style-type: none"> <li>• Budget &amp; Treasury Office – Director: Financial services</li> <li>• Civil Services - Director: Technical services</li> <li>• Community &amp; Social Services – Director: Community services</li> <li>• Corporate Services – Director: Corporate services</li> <li>• Electro Technical Services - Director: Technical services</li> <li>• Executive &amp; Council – Municipal Manager</li> <li>• Housing– Director: Community services</li> <li>• Planning - Director: Technical services</li> <li>• Public Safety– Director: Community services</li> <li>• Sport &amp; Recreation– Director: Community services</li> </ul>

# **PART 1 – ADJUSTMENTS BUDGET**

## **Section 1 – Mayor's Report**

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

It is my privilege to present to you the Annual Adjustments Budget for the 2024 / 2025 financial year.

This adjustment budget seeks to adjust, if deemed necessary, revenues and expenditure based upon the mid-year assessment report. The budget also incorporates amendments to grant allocations as envisaged in adjusted government gazettes. It is drafted in terms of the requirements of the MFMA and seeks to adhere to the stipulations of section 28 of the MFMA.

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

### **Tabling**

Honourable Speaker, I recommend that the adjustments budget be approved.



**COUNCILLOR T ABRAHAM'S**  
**EXECUTIVE MAYOR**

## Section 2 – Resolutions

### ADJUSTMENTS MTREF 2024/2025

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

#### RECOMMENDATION:

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2024/2025 as set out in the budget documents attached be approved:
  - i. Table B1 - Budget summary;
  - ii. Table B2 - Adjustments Budget Financial Performance (by standard classification);
  - iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote;
  - iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
  - v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.
- (b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

## Section 3 – Executive Summary

### 3.1 Introduction

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

#### Operational budget

In summary the operating budget has been adjusted as follow:

#### Operational Revenue Budget

Dept.	Ref	Description	Funding	Amount
Finance	1	Transfers & Subsidies_Operational	FMCG	R 100 000
Refuse	1	Transfers & Subsidies_Capital	Boreholes	R 257 000
Housing	1	Transfers & Subsidies_Operational	Housing: Human Settlements Development Grant	(R 1 736 000)
Housing	1	Transfers & Subsidies_Operational	Housing: Acceleration of Housing Delivery	R 3 692 000
Housing	1	Transfers & Subsidies_Capital	Informal Upgrade	(R 1 532 000)
Traffic	2	Transfers & Subsidies	CWDM	R 36 000
Roads	3	Transfers & Subsidies_Capital	Main Roads	(R 1 375 000)
Library	4	Transfers & Subsidies_Operational	Library Grant	(R10 683 123)
Library	4	Sales of Goods & Rendering of Services	Library Grant	R 10 683 123
Various	5	Transfers & Subsidies	MDRG	R 3 612 000
Water	6	Transfers & Subsidies_Capital	MIG	(R 35 000)
Property & Legal Services	7	Gain on sale of erven	Own	R 6 120 737
<b>Operational Budget Revenue Adjustments</b>				<b>R 9 139 737</b>

\* All Grant Revenue inclusive of Surcharges & Taxes

#### Reasons for Adjustments to Operating Revenue Budget

1. Adjustments to Provincial Grants as per Provincial Gazette 9021
2. Additional funding received from Cape Winelands District Municipality
3. Correction of Error on Budget. Allocation in terms of a unpaid amount in terms of prior year
4. Correction of Classification of Library Grant based on Vat Binding Ruling
5. Additional funding received from Department Cooperative Governance.
6. Adjustment to MIG Allocation
7. Council resolution 8.4.2 of 26 July 2024, that erf 2622 in Schoonvlei be sold for R8.5 million

#### Operational Expenditure Budget

Dept.	Ref	Description	Funding	Amount
Council	1	Transfers & Subsidies	OWN	R 1 407 312
Human Resources	2	Bursaries	FMCG	R 100 000
Human Resources	4	Bursaries	FMCG	(R 314 700)
Housing	2	Transfers & Subsidies	Housing	(R 4 107 826)
Traffic	3	Uniforms & Protective Clothing	CWDM	R 31 304
Sanitation	5	Repair Flood Damage	MDRG	R 101 739

Dept.	Ref	Description	Funding	Amount
Water	5	Repair Flood Damage	MDRG	R 260 870
Environmental	6	Outsourced/ contracted services: Manage a pound facility for animals	Own	R 600 000
Parks	7	Cutting of Trees	Own	R 200 000
Solid Waste	8	Procurement of health & safety Items	Own	R 100 000
Solid Waste	9	Contracted services: service fire extinguishers and sanitary bins at public toilets	Own	R 100 000
Social Services	10	Purchase of consumables for Soup Kitchens	Own	R 500 000
Roads	11	Contracted Services: Civil	Own	R 100 000
Municipal Manager	12	Transfers and subsidies	Own	R 150 000
<b>Operational Budget Expenditure Adjustment</b>				<b>(R 971 301)</b>

Reasons for Adjustments to Operating Expenditure Budget:

1. Council approved a contribution to proportionally refund the erection of a fence constructed by Farm Owners adjacent to Vredebes Housing Development.
2. Adjustments to Provincial Grants as per Provincial Gazette 9021
3. Additional funding received from Cape Winelands District Municipality
4. Correction: Incorrectly budgeted for bursaries funded by provincial budget
5. Additional funding received from Department Cooperative Governance in reaction to Storm Damages.
6. The Municipality must establish such a facility. There are many laws and procedures that regulate such service and it is a full-time job where a qualified and only an authorized person may impound animals.
7. Cutting of trees
8. Procurement of health & safety Items
9. Provision to service fire extinguishers and sanitary bins at public toilets.
10. To increase the support to soup kitchens.
11. Planning Fees for Tulbagh Taxi Rank
12. Contribution to Security Cameras in Tulbagh.

### **Capital budget**

In summary the Capital budget has been adjusted as follow:

Total Capital Adjustments by funding source:

Funding Source	Adjustment
Own	R 5 170 000
Boreholes	R 257 000
Informal Upgrade	(R 1 532 000)
MDRG	R 3 195 000
MIG	(R 35 000)

### **Detailed Capital Adjustments**



Dept.	Ref	Description	Funding	Amount
Council	1	Acquisition of property for municipal offices	CRR	R 2 720 000
Refuse	2	Construction of Boreholes at Landfill Site	Boreholes	R 223 478
Roads	2	Nduli Housing Roads	Informal Upgrade	(R 1 332 174)
Roads	3	Replacement of Roads and Stormwater Infrastructure	MDRG	R 2 778 260
Parks	4	Vehicle replacement: tractor X 2	CRR	R 800 000
Solid Waste	5	Bulk Waste Container	CRR	R 100 000
Water	6	Network Schoonvlei	CRR	R 300 000
Sewerage	6	Network Schoonvlei	CRR	R 700 000
Recreational Land	7	Upgrade Sport Facilities Kluitjieskraal	CRR	R 500 000
Roads	8	Tulbagh Taxi Rank	CRR	(R 100 000)
Project Management	9	Capex Office Equipment	MIG	(R 9 990)
Water	9	Capex Nduli upgrade and replace water pipe along R46	MIG	(R 107 401)
Roads	9	Capex Rehabilitation of Streets Wolseley	MIG	R 86 957
Electricity	10	Capex Upgrade of Streetlights	CRR	R 150 000
Electricity	11	Capex Upgrade Power Station	Loan	(R 15 000 000)
<b>Total Capital Budget Adjustment</b>				<b>(R 8 190 870)</b>

Reasons for Capital Budget Adjustments can be summarised as follow:

1. Council approved the purchase of an office building
2. Adjustments to Provincial Grants as per Provincial Gazette 9021
3. Additional funding received from Department Cooperative Governance
4. To procure tractors for the parks section.
5. Additional funds required to procure waste containers.
6. Council resolution 8.4.2 of 26 July 2024, that *the proceeds of the sale of erf 2622 in Schoonvlei be used for the bulk services that are required to service the erven at Schoonvlei, Ceres that have been set aside for the previously disadvantaged community.*
7. Upgrade of Sport Facilities at Kluitjieskraal
8. Planning Fees for Taxi Rank moved to Operational budget
9. Adjustment to MIG allocation.
10. Upgrade of Streetlights in Tulbagh.
11. Anticipated unspent portion of Upgrade to Power Station transferred to next financial year.

### **Financial Position**

Element	Funding	Amount
Unpaid Government Grants	Main Roads	(R 7 461 000)
Land Sale Debtor	Own	R8 500 000

Reason: Refund of unpaid portion on Main Roads Grants

Reason: Recognition of Land Sale Debtor from sale of erf 2622 in Schoonvlei.

## **3.2 Provision of basic services**

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

## **3.3 Effect of the adjustment budget**

### **3.3.1 *Service delivery and budget implementation plan***

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

### **3.3.2 *Service delivery agreements***

None

### **3.3.3 *Medium term revenue and expenditure framework***

The impact to the outer years is minimal.

### **3.3.4 *Long term financial sustainability***

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

## **3.4 Adjustment highlights**

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

### **3.4.1 *Correction of expenditure.***

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

### **3.4.2 *Appropriation of additional revenues***

Provincial grant allocation adjustments have been provided for in the budget

### **3.4.3 *Authorisation of unforeseen and unavoidable expenditure***

No material items.

### **3.4.4 *Utilisation of project savings between votes***

No material items.

### **3.4.5 *Correction of errors in annual budget***

No material items.

### **3.4.6 *Roll-over of unspent funds***

No material items

# PART 2 – SUPPORTING DOCUMENTATION

## Section 4 – Adjustments to budget assumptions

### Revenue

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

### Expenditure

None

## Section 5 – Adjustments to budget funding

### 5.1 Summary of the impact of the adjustments budget

#### 5.1.1 *Funding of operating and capital expenditure*

The Budget remains funded by realistic anticipated revenues and cash backed accumulated reserves

#### 5.1.2 *Financial plans*

No amendments.

#### 5.1.3 *Reserves*

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

#### 5.1.4 *Financial sustainability of the municipality*

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

### 5.2 Expenditure funded in accordance with MFMA section 18

No additional new loans included in the budget.

### 5.3 Adjustments to collection levels estimated

The year-to-date collection rate as at 31 December 2024 is 76%, which is below the collection rate of 86% for the comparative prior year figure. A significant contributor to the lower collection rate of 76% is the outstanding Industrial Effluent charge of approximately R34 million (Excl VAT).

### 5.4 Adjustments to the monetary investments

No major adjustments.

### 5.5 Adjustments to contributions and donations in cash or in-kind

Summarised in

### 5.6 Adjustments related to proceeds from the sale of assets

None

### 5.7 Adjustments related to proceeds from the lease of assets, where the period of the lease is three years or more;

None

### 5.8 Adjustments related to the planned use of previous years' cash backed accumulated surplus

None

### 5.9 Adjustments related to new proposed loans to be raised in the budget year

None

## **Section 6 – Adjustments to expenditure on allocations and grant programmes**

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

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

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

None.

## **Section 9 – Adjustments to service delivery and budget implementation plan**

### **9.1 Quarterly service delivery targets and performance indicators in the SDBIP**

No adjustments were made to any non-financial indicators.

### **9.2 Key financial indicators**

No adjustments were made to the key financial indicators.

### **9.3 Monthly targets for revenue, expenditure and cash flow**

No major adjustments

## Section 10 Municipal Manager's quality certification


### Quality Certificate

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

Print name Mr D NASSON

Municipal Manager of Witzenberg Municipality

Signature



Date

21/02/2025

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B1 Adjustments Budget Summary - 26/02/2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjuts. 6 F	Total Adjuts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>	<b>A</b>	<b>1 A1</b>	<b>2 B</b>	<b>3 C</b>	<b>4 D</b>	<b>5 E</b>	<b>6 F</b>	<b>7 G</b>	<b>8 H</b>		
<b>Financial Performance</b>											
Property rates	113,495	113,495	–	–	–	–	–	–	113,495	120,979	128,237
Service charges	565,288	565,288	–	–	–	–	–	–	565,288	609,615	667,594
Investment revenue	22,444	22,444	–	–	–	–	–	–	22,444	23,067	23,720
Transfers recognised - operational	196,213	196,213	–	–	–	–	(14,316)	(14,316)	181,896	182,433	190,947
Other own revenue	67,446	67,446	–	–	–	–	21,663	21,663	89,109	84,261	86,874
<b>Total Revenue (excluding capital transfers and</b>	<b>964,887</b>	<b>964,887</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7,346</b>	<b>7,346</b>	<b>972,233</b>	<b>1,020,355</b>	<b>1,097,373</b>
Employee costs	277,558	279,445	–	–	–	–	–	–	279,445	295,259	316,287
Remuneration of councillors	12,311	12,311	–	–	–	–	–	–	12,311	12,804	13,316
Depreciation & asset impairment	54,219	54,219	–	–	–	–	–	–	54,219	40,273	40,323
Interest	10,233	10,233	–	–	–	–	–	–	10,233	10,255	10,277
Inventory consumed and bulk purchases	401,186	400,081	–	–	–	–	647	647	400,729	448,592	503,687
Transfers and subsidies	37,116	37,126	–	–	–	–	(2,765)	(2,765)	34,361	24,682	20,976
Other expenditure	204,107	195,522	–	–	–	–	1,283	1,283	196,805	206,777	210,977
<b>Total Expenditure</b>	<b>996,730</b>	<b>988,938</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(835)</b>	<b>(835)</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>
<b>Surplus/(Deficit)</b>	<b>(31,844)</b>	<b>(24,051)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8,181</b>	<b>8,181</b>	<b>(15,870)</b>	<b>(18,286)</b>	<b>(18,470)</b>
Transfers and subsidies - capital (monetary allocations)	35,557	35,557	–	–	–	–	1,771	1,771	37,328	31,266	27,122
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after capital transfers &amp;</b>	<b>3,713</b>	<b>11,505</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>	<b>3,713</b>	<b>11,505</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>85,365</b>	<b>93,110</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(8,278)</b>	<b>(8,278)</b>	<b>84,832</b>	<b>62,013</b>	<b>33,923</b>
Transfers recognised - capital	39,880	39,880	–	–	–	–	1,639	1,639	41,519	35,047	25,327
Borrowing	25,000	25,000	–	–	–	–	(15,000)	(15,000)	10,000	15,000	–
Internally generated funds	20,485	28,230	–	–	–	–	5,170	5,170	33,400	24,424	17,785
<b>Total sources of capital funds</b>	<b>85,365</b>	<b>93,110</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(8,191)</b>	<b>(8,191)</b>	<b>84,919</b>	<b>74,471</b>	<b>43,112</b>
<b>Financial position</b>											
Total current assets	362,903	356,065	–	–	–	–	55,940	55,940	412,005	397,168	(3,968)
Total non current assets	1,138,148	1,145,893	–	–	–	–	31,379	31,379	1,177,272	1,211,470	36,987
Total current liabilities	186,734	179,819	–	–	–	–	(50,019)	(50,019)	129,799	113,338	(35,280)
Total non current liabilities	259,358	259,368	–	–	–	–	(13,829)	(13,829)	245,539	279,582	69,962
<b>Community wealth/Equity</b>	<b>1,132,959</b>	<b>1,140,751</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>143,320</b>	<b>143,320</b>	<b>1,284,072</b>	<b>1,297,072</b>	<b>21,632</b>
<b>Cash flows</b>											
Net cash from (used) operating	74,112	74,112	–	–	–	–	13,229	13,229	87,341	56,702	39,247
Net cash from (used) investing	(85,365)	(93,110)	–	–	–	–	8,201	8,201	(84,909)	(74,471)	(43,112)
Net cash from (used) financing	20,988	20,988	–	–	–	–	–	–	20,988	(4,012)	(4,012)
<b>Cash/cash equivalents at the year end</b>	<b>227,330</b>	<b>219,585</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(8,920)</b>	<b>(8,920)</b>	<b>210,665</b>	<b>188,861</b>	<b>(29,682)</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	227,306	219,561	–	–	–	–	(8,920)	(8,920)	210,641	188,836	(29,708)
Application of cash and investments	67,174	60,259	–	–	–	–	(95,095)	(95,095)	(34,836)	(54,406)	(49,456)
<b>Balance - surplus (shortfall)</b>	<b>160,132</b>	<b>159,302</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>86,175</b>	<b>86,175</b>	<b>245,478</b>	<b>243,242</b>	<b>19,749</b>
<b>Asset Management</b>											
Asset register summary (WDV)	1,138,148	1,145,893	–	–	–	–	29,000	29,000	1,174,893	1,211,470	36,987
Depreciation	54,219	54,219	–	–	–	–	–	–	54,219	40,273	40,323
Renewal and Upgrading of Existing Assets	58,571	64,202	–	–	–	–	(11,692)	(11,692)	52,509	55,295	20,688
Repairs and Maintenance	31,384	22,631	–	–	–	–	363	363	22,993	32,886	34,438
<b>Free services</b>											
Cost of Free Basic Services provided	3,939	3,939	–	–	–	–	–	–	3,939	3,993	4,051
Revenue cost of free services provided	42,611	42,611	–	–	–	–	–	–	42,611	44,815	47,866
<b>Households below minimum service level</b>											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - 26/02/2025

Standard Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Revenue - Functional</b>													
<i><b>Governance and administration</b></i>		<b>153,789</b>	<b>153,789</b>	-	-	-	-	<b>6,436</b>	<b>6,436</b>	<b>160,225</b>	<b>160,727</b>	<b>169,679</b>	
Executive and council		31	31	-	-	-	-	-	-	31	31	-	-
Finance and administration		153,758	153,758	-	-	-	-	6,436	6,436	160,194	160,696	169,679	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>218,327</b>	<b>218,327</b>	-	-	-	-	<b>460</b>	<b>460</b>	<b>218,787</b>	<b>229,013</b>	<b>232,131</b>	
Community and social services		158,917	158,917	-	-	-	-	-	-	158,917	168,992	181,856	-
Sport and recreation		7,820	7,820	-	-	-	-	-	-	7,820	8,306	8,817	-
Public safety		16,654	16,654	-	-	-	-	36	36	16,690	17,486	18,361	-
Housing		34,936	34,936	-	-	-	-	424	424	35,360	34,229	23,098	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>4,338</b>	<b>4,338</b>	-	-	-	-	<b>(1,196)</b>	<b>(1,196)</b>	<b>3,143</b>	<b>4,565</b>	<b>4,528</b>	
Planning and development		3,016	3,016	-	-	-	-	-	-	3,016	3,215	3,116	-
Road transport		1,311	1,311	-	-	-	-	(1,196)	(1,196)	116	1,339	1,400	-
Environmental protection		11	11	-	-	-	-	-	-	11	11	12	-
<i><b>Trading services</b></i>		<b>623,849</b>	<b>623,849</b>	-	-	-	-	<b>3,417</b>	<b>3,417</b>	<b>627,266</b>	<b>657,169</b>	<b>718,002</b>	
Energy sources		430,868	430,868	-	-	-	-	-	-	430,868	468,731	519,891	-
Water management		95,225	95,225	-	-	-	-	265	265	95,490	86,003	90,777	-
Waste water management		56,602	56,602	-	-	-	-	2,895	2,895	59,497	59,320	62,166	-
Waste management		41,154	41,154	-	-	-	-	257	257	41,411	43,115	45,168	-
<i><b>Other</b></i>		<b>139</b>	<b>139</b>	-	-	-	-	-	-	<b>139</b>	<b>146</b>	<b>154</b>	
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1,000,443</b>	<b>1,000,443</b>	-	-	-	-	<b>9,117</b>	<b>9,117</b>	<b>1,009,560</b>	<b>1,051,621</b>	<b>1,124,495</b>	
<b>Expenditure - Functional</b>													
<i><b>Governance and administration</b></i>		<b>161,917</b>	<b>164,800</b>	-	-	-	-	<b>1,232</b>	<b>1,232</b>	<b>166,032</b>	<b>169,434</b>	<b>171,261</b>	
Executive and council		32,064	32,419	-	-	-	-	1,557	1,557	33,976	33,746	35,506	-
Finance and administration		124,776	127,303	-	-	-	-	(325)	(325)	126,978	130,261	129,960	-
Internal audit		5,078	5,078	-	-	-	-	-	-	5,078	5,427	5,795	-
<i><b>Community and public safety</b></i>		<b>176,506</b>	<b>175,253</b>	-	-	-	-	<b>(3,329)</b>	<b>(3,329)</b>	<b>171,924</b>	<b>171,599</b>	<b>177,023</b>	
Community and social services		36,104	36,146	-	-	-	-	500	500	36,646	36,215	38,251	-
Sport and recreation		42,561	42,370	-	-	-	-	247	247	42,617	45,527	48,226	-
Public safety		56,942	55,809	-	-	-	-	31	31	55,840	60,754	64,807	-
Housing		40,899	40,929	-	-	-	-	(4,108)	(4,108)	36,821	29,103	25,739	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>51,243</b>	<b>44,864</b>	-	-	-	-	<b>917</b>	<b>917</b>	<b>45,781</b>	<b>51,263</b>	<b>54,036</b>	
Planning and development		16,351	16,501	-	-	-	-	-	-	16,501	17,120	18,201	-
Road transport		29,657	23,251	-	-	-	-	317	317	23,569	31,082	32,592	-
Environmental protection		5,235	5,111	-	-	-	-	600	600	5,711	3,062	3,243	-
<i><b>Trading services</b></i>		<b>606,005</b>	<b>602,983</b>	-	-	-	-	<b>345</b>	<b>345</b>	<b>603,328</b>	<b>644,279</b>	<b>711,354</b>	
Energy sources		428,398	428,339	-	-	-	-	-	-	428,339	473,846	536,848	-
Water management		55,909	55,471	-	-	-	-	43	43	55,514	55,489	58,332	-
Waste water management		45,046	42,891	-	-	-	-	102	102	42,993	50,257	51,356	-
Waste management		76,652	76,281	-	-	-	-	200	200	76,481	64,687	65,819	-
<i><b>Other</b></i>		<b>1,059</b>	<b>1,039</b>	-	-	-	-	-	-	<b>1,039</b>	<b>2,065</b>	<b>2,169</b>	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>996,730</b>	<b>988,938</b>	-	-	-	-	<b>(835)</b>	<b>(835)</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>	
<b>Surplus/ (Deficit) for the year</b>		<b>3,713</b>	<b>11,505</b>	-	-	-	-	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>	

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 26/02/2025

Standard Classification Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2025/26	+2 2026/27	
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Revenue - Functional</b>													
<b>Municipal governance and administration</b>		153,789	153,789	-	-	-	-	6,436	6,436	160,225	160,727	169,679	
Executive and council		31	31	-	-	-	-	-	-	31	31	-	
Mayor and Council		31	31	-	-	-	-	-	-	31	31	-	
Finance and administration		153,758	153,758	-	-	-	-	6,436	6,436	160,194	160,696	169,679	
Administrative and Corporate Support		11	11	-	-	-	-	-	-	11	11	12	
Finance		152,985	152,985	-	-	-	-	6,436	6,436	159,421	159,884	168,827	
Human Resources		671	671	-	-	-	-	-	-	671	705	740	
Marketing, Customer Relations, Publicity and Media Co-		5	5	-	-	-	-	-	-	5	6	6	
Supply Chain Management		86	86	-	-	-	-	-	-	86	90	95	
<b>Community and public safety</b>		218,327	218,327	-	-	-	-	460	460	218,787	229,013	232,131	
Community and social services		158,917	158,917	-	-	-	-	-	-	158,917	168,992	181,856	
Aged Care		147,397	147,397	-	-	-	-	-	-	147,397	157,336	169,783	
Cemeteries, Funeral Parlours and Crematoriums		266	266	-	-	-	-	-	-	266	280	294	
Community Halls and Facilities		543	543	-	-	-	-	-	-	543	441	472	
Libraries and Archives		10,710	10,710	-	-	-	-	-	-	10,710	10,935	11,307	
Sport and recreation		7,820	7,820	-	-	-	-	-	-	7,820	8,306	8,817	
Recreational Facilities		7,682	7,682	-	-	-	-	-	-	7,682	8,157	8,658	
Sports Grounds and Stadiums		139	139	-	-	-	-	-	-	139	148	159	
Public safety		16,654	16,654	-	-	-	-	36	36	16,690	17,486	18,361	
Fire Fighting and Protection		8	8	-	-	-	-	-	-	8	8	8	
Police Forces, Traffic and Street Parking Control		16,646	16,646	-	-	-	-	36	36	16,682	17,478	18,352	
Housing		34,936	34,936	-	-	-	-	424	424	35,360	34,229	23,098	
Housing		34,936	34,936	-	-	-	-	424	424	35,360	34,229	23,098	
<b>Economic and environmental services</b>		4,338	4,338	-	-	-	-	(1,196)	(1,196)	3,143	4,565	4,528	
Planning and development		3,016	3,016	-	-	-	-	-	-	3,016	3,215	3,116	
Economic Development/Planning		105	105	-	-	-	-	-	-	105	205	-	
Town Planning, Building Regulations and Enforcement,		1,911	1,911	-	-	-	-	-	-	1,911	2,010	2,116	
Project Management Unit		1,000	1,000	-	-	-	-	-	-	1,000	1,000	1,000	
Road transport		1,311	1,311	-	-	-	-	(1,196)	(1,196)	116	1,339	1,400	
Roads		1,311	1,311	-	-	-	-	(1,196)	(1,196)	116	1,339	1,400	
Environmental protection		11	11	-	-	-	-	-	-	11	11	12	
Biodiversity and Landscape		11	11	-	-	-	-	-	-	11	11	12	
<b>Trading services</b>		623,849	623,849	-	-	-	-	3,417	3,417	627,266	657,169	718,002	
Energy sources		430,868	430,868	-	-	-	-	-	-	430,868	468,731	519,891	
Electricity		430,868	430,868	-	-	-	-	-	-	430,868	468,731	519,891	
Water management		95,225	95,225	-	-	-	-	265	265	95,490	86,003	90,777	
Water Distribution		82,182	82,182	-	-	-	-	265	265	82,447	86,003	90,777	
Water Storage		13,043	13,043	-	-	-	-	-	-	13,043	-	-	
Waste water management		56,602	56,602	-	-	-	-	2,895	2,895	59,497	59,320	62,166	
Sewerage		56,602	56,602	-	-	-	-	117	117	56,719	59,320	62,166	
Storm Water Management		-	-	-	-	-	-	2,778	2,778	2,778	-	-	
Waste management		41,154	41,154	-	-	-	-	257	257	41,411	43,115	45,168	
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	257	257	257	-	-	
Solid Waste Removal		41,154	41,154	-	-	-	-	-	-	41,154	43,115	45,168	
<b>Other</b>		139	139	-	-	-	-	-	-	139	146	154	
Licensing and Regulation		139	139	-	-	-	-	-	-	139	146	154	
<b>Total Revenue - Functional</b>	2	1,000,443	1,000,443	-	-	-	-	9,117	9,117	1,009,560	1,051,621	1,124,495	



## WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

Standard Classification Description	Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
<b>Expenditure - Functional</b>		<b>161,917</b>	<b>164,800</b>							<b>166,032</b>	<b>169,434</b>	<b>171,261</b>	
<i>Municipal governance and administration</i>													
Executive and council		32,064	32,419					1,232	1,232	33,976	33,746	35,595	
Mayor and Council		19,101	19,058					1,557	1,557	19,058	19,899	20,728	
Municipal Manager, Town Secretary and Chief Executive		12,962	13,360					1,557	1,557	14,918	13,847	14,778	
Finance and administration		124,776	127,303					(325)	(325)	128,978	130,261	129,960	
Administrative and Corporate Support		15,255	15,236							15,236	16,079	16,665	
Asset Management		271	273							273	289	309	
Finance		46,823	49,196							49,196	50,894	45,813	
Fleet Management		4,221	4,221							4,221	4,512	4,819	
Human Resources		30,941	31,262					(325)	(325)	30,937	29,570	31,705	
Information Technology		5,493	5,483							5,483	5,745	6,005	
Legal Services		3,254	3,254							3,254	3,429	3,611	
Marketing, Customer Relations, Publicity and Media Co-		4,980	4,965							4,965	5,363	5,762	
Property Services		1,506	1,506							1,506	1,568	1,634	
Supply Chain Management		10,268	10,243							10,243	10,955	11,680	
Valuation Service		1,763	1,663							1,663	1,859	1,957	
Internal audit		5,078	5,078							5,078	5,427	5,795	
Governance Function		5,078	5,078							5,078	5,427	5,795	
<b>Community and public safety</b>		<b>176,506</b>	<b>175,253</b>					<b>(3,329)</b>	<b>(3,329)</b>	<b>171,924</b>	<b>171,599</b>	<b>177,023</b>	
Community and social services		36,104	36,146					500	500	36,646	36,215	38,251	
Aged Care		7,179	6,740					500	500	7,240	5,993	6,204	
Cemeteries, Funeral Parlours and Crematoriums		4,783	4,781							4,781	4,735	4,997	
Child Care Facilities		99	99							99	104	108	
Community Halls and Facilities		9,675	10,159							10,159	10,089	10,668	
Disaster Management		76	76							76	79	83	
Education		2	2							2	2	2	
Libraries and Archives		14,289	14,289							14,289	15,213	16,187	
Sport and recreation		42,561	42,370					247	247	42,617	45,527	48,226	
Community Parks (including Nurseries)		14,625	14,578					200	200	14,778	15,504	16,424	
Recreational Facilities		18,350	18,237					47	47	18,285	19,466	20,647	
Sports Grounds and Stadiums		9,585	9,554							9,554	10,557	11,155	
Public safety		56,942	55,809					31	31	55,840	60,754	64,807	
Fire Fighting and Protection		12,931	12,941							12,941	13,839	14,810	
Police Forces, Traffic and Street Parking Control		44,011	42,868					31	31	42,899	46,915	49,997	
Housing		40,899	40,929					(4,108)	(4,108)	36,821	29,103	25,739	
Housing		40,844	40,874					(4,108)	(4,108)	36,766	29,045	25,678	
Informal Settlements		55	55							55	58	61	
<b>Economic and environmental services</b>		<b>51,243</b>	<b>44,864</b>					<b>917</b>	<b>917</b>	<b>45,781</b>	<b>51,263</b>	<b>54,836</b>	
Planning and development		16,351	16,501							16,501	17,120	18,201	
Corporate Wide Strategic Planning (IDPs, LEDS)		3,639	3,649							3,649	3,832	4,040	
Economic Development/Planning		2,624	2,771							2,771	2,842	3,077	
Town Planning, Building Regulations and Enforcement,		6,699	6,693							6,693	6,891	7,355	
Project Management Unit		3,389	3,389							3,389	3,555	3,729	
Road transport		29,657	23,251					317	317	23,569	31,082	32,592	
Roads		29,657	23,251					317	317	23,569	31,082	32,592	
Environmental protection		5,235	5,111					600	600	5,711	3,062	3,243	
Biodiversity and Landscape		5,036	4,912					600	600	5,512	2,853	3,025	
Pollution Control		199	199							199	206	218	
<b>Trading services</b>		<b>606,005</b>	<b>602,983</b>					<b>345</b>	<b>345</b>	<b>603,328</b>	<b>644,279</b>	<b>711,354</b>	
Energy sources		428,398	428,339							428,339	473,846	535,848	
Electricity		423,090	423,238							423,238	468,511	530,427	
Street Lighting and Signal Systems		5,308	5,101							5,101	5,334	5,421	
Water management		55,909	55,471					43	43	55,514	55,489	58,332	
Water Treatment		251	251							251	268	287	
Water Distribution		51,504	50,735					43	43	50,779	50,967	53,689	
Water Storage		4,155	4,485							4,485	4,254	4,356	
Waste water management		45,046	42,891					102	102	42,993	50,257	51,356	
Public Toilets		1,842	1,838							1,838	1,967	2,098	
Sewerage		34,367	33,640					102	102	33,742	38,909	39,295	
Storm Water Management		8,822	7,398							7,398	9,366	9,946	
Waste Water Treatment		15	15							15	16	16	
Waste management		76,652	76,281					200	200	76,481	64,687	65,819	
Solid Waste Disposal (Landfill Sites)		32,050	31,776							31,776	17,399	17,656	
Solid Waste Removal		44,521	44,424					200	200	44,624	47,200	48,067	
Street Cleaning		82	82							82	88	95	
<b>Other</b>		<b>1,059</b>	<b>1,039</b>							<b>1,039</b>	<b>2,065</b>	<b>2,169</b>	
Licensing and Regulation		58	38							38	61	64	
Tourism		1,000	1,000							1,000	2,004	2,105	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>996,730</b>	<b>988,938</b>					<b>(835)</b>	<b>(835)</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>	
<b>Surplus/ (Deficit) for the year</b>		<b>3,713</b>	<b>11,505</b>					<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>	

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 26/02/2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>Revenue by Vote</b>	1											
Vote 1 - Financial Services		149,934	149,934	-	-	-	-	6,436	6,436	156,370	156,612	165,288
Vote 2 - Community Services		201,946	201,946	-	-	-	-	424	424	202,370	212,043	214,091
Vote 3 - Corporate Services		17,495	17,495	-	-	-	-	36	36	17,531	18,231	19,111
Vote 4 - Technical Services		629,366	629,366	-	-	-	-	2,222	2,222	631,587	662,982	724,200
Vote 5 - Municipal Manager		1,702	1,702	-	-	-	-	-	-	1,702	1,752	1,805
<b>Total Revenue by Vote</b>	2	<b>1,000,443</b>	<b>1,000,443</b>	-	-	-	-	<b>9,117</b>	<b>9,117</b>	<b>1,009,560</b>	<b>1,051,621</b>	<b>1,124,495</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Financial Services		61,135	61,075	-	-	-	-	-	-	61,075	66,151	62,065
Vote 2 - Community Services		141,841	141,736	-	-	-	-	(2,761)	(2,761)	138,976	132,313	135,185
Vote 3 - Corporate Services		124,911	124,003	-	-	-	-	(294)	(294)	123,709	129,821	137,476
Vote 4 - Technical Services		649,300	642,173	-	-	-	-	663	663	642,836	689,665	759,214
Vote 5 - Municipal Manager		19,542	19,950	-	-	-	-	1,557	1,557	21,508	20,691	21,904
<b>Total Expenditure by Vote</b>	2	<b>996,730</b>	<b>988,938</b>	-	-	-	-	<b>(835)</b>	<b>(835)</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>3,713</b>	<b>11,505</b>	-	-	-	-	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 26/02/2025

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1											
<b>Vote 1 - Financial Services</b>		149,934	149,934	-	-	-	-	6,436	6,436	156,370	156,612	165,288
1.2 - Income		114,101	114,101	-	-	-	-	-	-	114,101	121,623	128,922
1.3 - Financial Administration		35,464	35,464	-	-	-	-	6,436	6,436	41,899	34,601	35,959
1.4 - Credit Control		284	284	-	-	-	-	-	-	284	298	313
1.5 - Supply Chain & Expenditure		86	86	-	-	-	-	-	-	86	90	95
<b>Vote 2 - Community Services</b>		201,946	201,946	-	-	-	-	424	424	202,370	212,043	214,091
2.2 - Cemeteries		266	266	-	-	-	-	-	-	266	280	294
2.3 - Housing		35,029	35,029	-	-	-	-	424	424	35,453	34,325	23,193
2.4 - Libraries		10,947	10,947	-	-	-	-	-	-	10,947	11,184	11,568
2.5 - Resorts & Swimming Pools		7,682	7,682	-	-	-	-	-	-	7,682	8,157	8,658
2.6 - Social Services		147,397	147,397	-	-	-	-	-	-	147,397	157,336	169,783
2.7 - Fire Services & Disaster Management		8	8	-	-	-	-	-	-	8	8	8
2.8 - Environment & Licencing		150	150	-	-	-	-	-	-	150	158	166
2.9 - Community Halls and Amenities		362	362	-	-	-	-	-	-	362	390	422
2.10 - Local Economic Development		105	105	-	-	-	-	-	-	105	205	-
<b>Vote 3 - Corporate Services</b>		17,495	17,495	-	-	-	-	36	36	17,531	18,231	19,111
3.2 - Human Resources		671	671	-	-	-	-	-	-	671	705	740
3.3 - Administration		11	11	-	-	-	-	-	-	11	11	12
3.5 - Marketing & Communication		5	5	-	-	-	-	-	-	5	6	6
3.6 - Thusong Centre		130	130	-	-	-	-	-	-	130	-	-
3.7 - Traffic and Protection Services		16,646	16,646	-	-	-	-	36	36	16,682	17,478	18,352
3.9 - Council Cost		31	31	-	-	-	-	-	-	31	31	-
<b>Vote 4 - Technical Services</b>		629,366	629,366	-	-	-	-	2,222	2,222	631,587	662,982	724,200
4.2 - Electro Technical Services		433,104	433,104	-	-	-	-	-	-	433,104	471,138	522,518
4.3 - Water Storage & Distribution		95,225	95,225	-	-	-	-	265	265	95,490	86,003	90,777
4.4 - Waste Water Management		56,985	56,985	-	-	-	-	117	117	57,102	59,721	62,588
4.5 - Waste Management		41,081	41,081	-	-	-	-	257	257	41,338	43,038	45,088
4.6 - Roads		1,311	1,311	-	-	-	-	(1,196)	(1,196)	116	1,339	1,400
4.7 - Storm Water Management		-	-	-	-	-	-	2,778	2,778	2,778	-	-
4.8 - Town Planning & Building Control		1,660	1,660	-	-	-	-	-	-	1,660	1,742	1,830
<b>Vote 5 - Municipal Manager</b>		1,702	1,702	-	-	-	-	-	-	1,702	1,752	1,805
5.2 - Performance & Project Management		1,000	1,000	-	-	-	-	-	-	1,000	1,000	1,000
5.3 - Property & Legal Services		702	702	-	-	-	-	-	-	702	752	805
<b>Total Revenue by Vote</b>	2	1,000,443	1,000,443	-	-	-	-	9,117	9,117	1,009,560	1,051,621	1,124,495
<b>Expenditure by Vote</b>	1											
<b>Vote 1 - Financial Services</b>		61,135	61,075	-	-	-	-	-	-	61,075	66,151	62,065
1.1 - Director: Finance		2,033	2,033	-	-	-	-	-	-	2,033	2,177	2,330
1.2 - Income		18,980	18,938	-	-	-	-	-	-	18,938	21,418	14,707
1.3 - Financial Administration		17,127	17,134	-	-	-	-	-	-	17,134	17,897	18,825
1.4 - Credit Control		12,593	12,593	-	-	-	-	-	-	12,593	13,561	14,370
1.5 - Supply Chain & Expenditure		10,401	10,376	-	-	-	-	-	-	10,376	11,098	11,833
<b>Vote 2 - Community Services</b>		141,841	141,736	-	-	-	-	(2,761)	(2,761)	138,976	132,313	135,185
2.1 - Director: Community Services		1,564	1,566	-	-	-	-	-	-	1,566	1,675	1,791
2.2 - Cemeteries		4,775	4,773	-	-	-	-	-	-	4,773	4,727	4,990
2.3 - Housing		40,899	40,929	-	-	-	-	(4,108)	(4,108)	36,821	29,103	25,739
2.4 - Libraries		17,487	17,479	-	-	-	-	47	47	17,527	18,567	19,706
2.5 - Resorts & Swimming Pools		15,153	15,047	-	-	-	-	-	-	15,047	16,112	17,129
2.6 - Social Services		6,999	6,622	-	-	-	-	500	500	7,122	5,813	6,025
2.7 - Fire Services & Disaster Management		13,007	13,017	-	-	-	-	-	-	13,017	13,919	14,893
2.8 - Environment & Licencing		5,210	5,066	-	-	-	-	600	600	5,666	3,035	3,215

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
2.9 - Community Halls and Amenities		33,843	34,248	-	-	-	-	200	200	34,448	36,235	38,330
2.10 - Local Economic Development		2,906	2,989	-	-	-	-	-	-	2,989	3,127	3,366
<b>Vote 3 - Corporate Services</b>		<b>124,911</b>	<b>124,003</b>	-	-	-	-	<b>(294)</b>	<b>(294)</b>	<b>123,709</b>	<b>129,821</b>	<b>137,476</b>
3.1 - Director: Corporate Services		2,568	2,568	-	-	-	-	-	-	2,568	2,748	2,938
3.2 - Human Resources		30,941	31,262	-	-	-	-	(325)	(325)	30,937	29,570	31,705
3.3 - Administration		15,891	15,872	-	-	-	-	-	-	15,872	16,719	17,310
3.4 - Information Technology		5,473	5,463	-	-	-	-	-	-	5,463	5,725	5,985
3.5 - Marketing & Communication		5,000	4,985	-	-	-	-	-	-	4,985	5,383	5,782
3.6 - Thusong Centre		926	926	-	-	-	-	-	-	926	860	926
3.7 - Traffic and Protection Services		44,011	42,868	-	-	-	-	31	31	42,899	46,915	49,997
3.8 - Tourism		1,000	1,000	-	-	-	-	-	-	1,000	2,004	2,105
3.9 - Council Cost		19,101	19,058	-	-	-	-	-	-	19,058	19,899	20,728
<b>Vote 4 - Technical Services</b>		<b>649,300</b>	<b>642,173</b>	-	-	-	-	<b>663</b>	<b>663</b>	<b>642,836</b>	<b>689,665</b>	<b>759,214</b>
4.1 - Director: Technical Services		2,772	2,770	-	-	-	-	-	-	2,770	2,962	3,163
4.2 - Electro Technical Services		423,621	423,563	-	-	-	-	-	-	423,563	468,462	529,781
4.3 - Water Storage & Distribution		56,326	55,888	-	-	-	-	43	43	55,932	55,960	58,862
4.4 - Waste Water Management		38,686	37,959	-	-	-	-	102	102	38,061	43,776	44,779
4.5 - Waste Management		76,652	76,281	-	-	-	-	200	200	76,481	64,687	65,819
4.6 - Roads		29,657	23,251	-	-	-	-	317	317	23,569	31,082	32,592
4.7 - Storm Water Management		8,822	9,708	-	-	-	-	-	-	9,708	9,366	9,946
4.8 - Town Planning & Building Control		6,699	6,693	-	-	-	-	-	-	6,693	6,891	7,355
4.9 - Public Toilets		1,842	1,838	-	-	-	-	-	-	1,838	1,967	2,098
4.10 - Mechanical Workshop		4,221	4,221	-	-	-	-	-	-	4,221	4,512	4,819
<b>Vote 5 - Municipal Manager</b>		<b>19,542</b>	<b>19,950</b>	-	-	-	-	<b>1,557</b>	<b>1,557</b>	<b>21,508</b>	<b>20,691</b>	<b>21,904</b>
5.1 - Municipal Manager		4,058	4,456	-	-	-	-	1,557	1,557	6,013	4,319	4,593
5.2 - Performance & Project Management		3,389	3,389	-	-	-	-	-	-	3,389	3,555	3,729
5.3 - Property & Legal Services		3,379	3,379	-	-	-	-	-	-	3,379	3,559	3,747
5.4 - Internal Audit		5,078	5,078	-	-	-	-	-	-	5,078	5,427	5,795
5.5 - IDP		3,639	3,649	-	-	-	-	-	-	3,649	3,832	4,040
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>996,730</b>	<b>988,938</b>	-	-	-	-	<b>(835)</b>	<b>(835)</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>3,713</b>	<b>11,505</b>	-	-	-	-	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	431,223	431,223	-	-	-	-	-	-	431,223	469,206	520,537
Service charges - Water	2	49,359	49,359	-	-	-	-	-	-	49,359	51,677	54,110
Service charges - Waste Water Management	2	50,932	50,932	-	-	-	-	-	-	50,932	53,366	55,915
Service charges - Waste Management	2	33,774	33,774	-	-	-	-	-	-	33,774	35,366	37,032
Sale of Goods and Rendering of Services		5,536	5,536	-	-	-	-	10,683	10,683	16,219	16,720	17,380
Agency services		4,684	4,684	-	-	-	-	-	-	4,684	4,918	5,164
Interest		11	11	-	-	-	-	-	-	11	11	12
Interest earned from Receivables		23,549	23,549	-	-	-	-	-	-	23,549	24,727	25,963
Interest earned from Current and Non Current Assets		22,444	22,444	-	-	-	-	-	-	22,444	23,067	23,720
Rent on Land		27	27	-	-	-	-	-	-	27	29	30
Rental from Fixed Assets		6,015	6,015	-	-	-	-	-	-	6,015	6,447	6,904
Operational Revenue		1,764	1,764	-	-	-	-	-	-	1,764	1,854	1,920
<b>Non-Exchange Revenue</b>												
Property rates		113,495	113,495	-	-	-	-	-	-	113,495	120,979	128,237
Surcharges and Taxes		5,501	5,501	-	-	-	-	4,859	4,859	10,360	8,146	6,964
Fines, penalties and forfeits		11,254	11,254	-	-	-	-	-	-	11,254	11,816	12,407
Licences or permits		2,444	2,444	-	-	-	-	-	-	2,444	2,566	2,694
Transfer and subsidies - Operational		196,213	196,213	-	-	-	-	(14,316)	(14,316)	181,896	182,433	190,947
Interest		3,566	3,566	-	-	-	-	-	-	3,566	3,744	3,932
Operational Revenue		3,095	3,095	-	-	-	-	-	-	3,095	3,282	3,505
Gains on disposal of Assets		-	-	-	-	-	-	6,121	6,121	6,121	-	-
<b>Total Revenue (excluding capital transfers and</b>		<b>964,887</b>	<b>964,887</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,346</b>	<b>7,346</b>	<b>972,233</b>	<b>1,020,355</b>	<b>1,097,373</b>
<b>Expenditure By Type</b>												
Employee related costs		277,558	279,445	-	-	-	-	-	-	279,445	295,259	316,287
Remuneration of councillors		12,311	12,311	-	-	-	-	-	-	12,311	12,804	13,316
Bulk purchases - electricity		375,258	375,258	-	-	-	-	-	-	375,258	422,916	476,626
Inventory consumed		25,929	24,823	-	-	-	-	647	647	25,471	25,676	27,061
Debt impairment		62,758	62,758	-	-	-	-	-	-	62,758	62,605	59,716
Depreciation and amortisation		54,219	54,219	-	-	-	-	-	-	54,219	40,273	40,323
Interest		10,233	10,233	-	-	-	-	-	-	10,233	10,255	10,277
Contracted services		75,234	66,790	-	-	-	-	1,342	1,342	68,132	75,822	79,030
Transfers and subsidies		37,116	37,126	-	-	-	-	(2,765)	(2,765)	34,361	24,682	20,976
Irrecoverable debts written off		2,131	2,131	-	-	-	-	-	-	2,131	2,229	2,329
Operational costs		60,487	60,347	-	-	-	-	(59)	(59)	60,288	65,486	69,235
Other Losses		3,497	3,497	-	-	-	-	-	-	3,497	635	667
<b>Total Expenditure</b>		<b>996,730</b>	<b>988,938</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(835)</b>	<b>(835)</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>
<b>Surplus/(Deficit)</b>		<b>(31,844)</b>	<b>(24,051)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,181</b>	<b>8,181</b>	<b>(15,870)</b>	<b>(18,286)</b>	<b>(18,470)</b>
Transfers and subsidies - capital (monetary allocations)		35,557	35,557	-	-	-	-	1,771	1,771	37,328	31,266	27,122
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3,713</b>	<b>11,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Surplus/(Deficit) after income tax</b>		<b>3,713</b>	<b>11,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>3,713</b>	<b>11,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Surplus/ (Deficit) for the year</b>		<b>3,713</b>	<b>11,505</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,952</b>	<b>9,952</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure - to be adjusted	2											
Vote 1 - Financial Services		100	200	-	-	-	-	-	-	200	-	-
Vote 2 - Community Services		350	350	-	-	-	-	500	500	850	9,909	-
Vote 4 - Technical Services		18,937	19,358	-	-	-	-	4,028	4,028	23,386	16,370	5,300
Vote 5 - Municipal Manager		66	66	-	-	-	-	(10)	(10)	56	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	19,453	19,975	-	-	-	-	4,518	4,518	24,493	26,279	5,300
Single-year expenditure - to be adjusted	2											
Vote 1 - Financial Services		30	30	-	-	-	-	-	-	30	30	30
Vote 2 - Community Services		1,780	1,791	-	-	-	-	-	-	1,791	1,330	17,621
Vote 3 - Corporate Services		760	1,169	-	-	-	-	2,720	2,720	3,889	1,260	615
Vote 4 - Technical Services		63,311	70,115	-	-	-	-	(15,516)	(15,516)	54,598	33,084	10,327
Vote 5 - Municipal Manager		30	30	-	-	-	-	-	-	30	30	30
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		65,911	73,135	-	-	-	-	(12,796)	(12,796)	60,339	35,734	28,623
Total Capital Expenditure - Vote		85,365	93,110	-	-	-	-	(8,278)	(8,278)	84,832	62,013	33,923
Capital Expenditure - Functional												
Governance and administration		2,196	3,746	-	-	-	-	3,510	3,510	7,256	2,680	2,785
Executive and council		216	283	-	-	-	-	(10)	(10)	273	650	150
Finance and administration		1,980	3,463	-	-	-	-	3,520	3,520	6,983	2,030	2,635
Community and public safety		2,300	2,311	-	-	-	-	500	500	2,811	11,509	17,591
Community and social services		1,100	1,100	-	-	-	-	-	-	1,100	-	-
Sport and recreation		650	661	-	-	-	-	500	500	1,161	10,709	17,591
Public safety		550	550	-	-	-	-	-	-	550	800	-
Economic and environmental services		7,367	11,891	-	-	-	-	(1,345)	(1,345)	10,546	18,287	14,495
Planning and development		200	200	-	-	-	-	-	-	200	-	-
Road transport		7,167	11,691	-	-	-	-	(1,345)	(1,345)	10,346	18,287	14,495
Trading services		73,501	75,162	-	-	-	-	(10,856)	(10,856)	64,306	41,995	8,240
Energy sources		31,352	31,359	-	-	-	-	(14,850)	(14,850)	16,509	25,142	6,018
Water management		25,606	25,860	-	-	-	-	193	193	26,053	12,193	1,507
Waste water management		16,343	17,256	-	-	-	-	3,478	3,478	20,734	4,560	614
Waste management		200	687	-	-	-	-	323	323	1,011	100	100
Total Capital Expenditure - Functional	3	85,365	93,110	-	-	-	-	(8,191)	(8,191)	84,919	74,471	43,112
Funded by:												
National Government		37,504	37,504	-	-	-	-	2,748	2,748	40,252	27,277	24,098
Provincial Government		1,941	1,941	-	-	-	-	(1,109)	(1,109)	832	7,469	1,229
District Municipality		435	435	-	-	-	-	-	-	435	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	300	-
Transfers recognised - capital	4	39,880	39,880	-	-	-	-	1,639	1,639	41,519	35,047	25,327
Borrowing		25,000	25,000	-	-	-	-	(15,000)	(15,000)	10,000	15,000	-
Internally generated funds		20,485	28,230	-	-	-	-	5,170	5,170	33,400	24,424	17,785
Total Capital Funding		85,365	93,110	-	-	-	-	(8,191)	(8,191)	84,919	74,471	43,112

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 26/02/2025

Vote Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 1 - Financial Services		100	200	-	-	-	-	-	-	200	-	-
1.1 - Director: Finance		100	200	-	-	-	-	-	-	200	-	-
Vote 2 - Community Services		350	350	-	-	-	-	500	500	850	9,909	-
2.7 - Fire Services & Disaster Management		350	350	-	-	-	-	-	-	350	150	-
2.9 - Community Halls and Amenities		-	-	-	-	-	-	500	500	500	9,759	-
Vote 4 - Technical Services		18,937	19,358	-	-	-	-	4,028	4,028	23,386	16,370	5,300
4.2 - Electro Technical Services		5,593	5,600	-	-	-	-	150	150	5,750	9,318	5,300
4.3 - Water Storage & Distribution		200	200	-	-	-	-	300	300	500	7,052	-
4.4 - Waste Water Management		13,043	13,205	-	-	-	-	700	700	13,905	-	-
4.5 - Waste Management		100	353	-	-	-	-	100	100	453	-	-
4.7 - Storm Water Management		-	-	-	-	-	-	2,778	2,778	2,778	-	-
Vote 5 - Municipal Manager		66	66	-	-	-	-	(10)	(10)	56	-	-
5.2 - Performance & Project Management		66	66	-	-	-	-	(10)	(10)	56	-	-
Capital multi-year expenditure sub-total		19,453	19,975	-	-	-	-	4,518	4,518	24,493	26,279	5,300
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Financial Services		30	30	-	-	-	-	-	-	30	30	30
1.1 - Director: Finance		30	30	-	-	-	-	-	-	30	30	30
Vote 2 - Community Services		1,780	1,791	-	-	-	-	-	-	1,791	1,330	17,621
2.1 - Director: Community Services		30	30	-	-	-	-	-	-	30	30	30
2.2 - Cemeteries		100	100	-	-	-	-	-	-	100	-	-
2.4 - Libraries		1,000	1,000	-	-	-	-	-	-	1,000	30	-
2.5 - Resorts & Swimming Pools		450	450	-	-	-	-	-	-	450	-	-
2.7 - Fire Services & Disaster Management		-	-	-	-	-	-	-	-	-	350	-
2.9 - Community Halls and Amenities		200	211	-	-	-	-	-	-	211	920	17,591
Vote 3 - Corporate Services		760	1,169	-	-	-	-	2,720	2,720	3,889	1,260	615
3.1 - Director: Corporate Services		30	96	-	-	-	-	-	-	96	30	30
3.2 - Human Resources		80	363	-	-	-	-	-	-	363	-	-
3.3 - Administration		-	-	-	-	-	-	2,720	2,720	2,720	-	-
3.4 - Information Technology		350	410	-	-	-	-	-	-	410	300	300
3.5 - Marketing & Communication		100	100	-	-	-	-	-	-	100	130	285
3.7 - Traffic and Protection Services		200	200	-	-	-	-	-	-	200	300	-
3.9 - Council Cost		-	-	-	-	-	-	-	-	-	500	-
Vote 4 - Technical Services		63,311	70,115	-	-	-	-	(15,516)	(15,516)	54,598	33,084	10,327
4.1 - Director: Technical Services		30	30	-	-	-	-	-	-	30	30	30
4.2 - Electro Technical Services		25,759	25,759	-	-	-	-	(15,000)	(15,000)	10,759	15,824	718
4.3 - Water Storage & Distribution		25,406	25,660	-	-	-	-	(107)	(107)	25,553	5,141	1,507
4.4 - Waste Water Management		2,850	3,600	-	-	-	-	-	-	3,600	2,780	307
4.5 - Waste Management		100	334	-	-	-	-	223	223	558	100	100
4.6 - Roads		7,167	11,691	-	-	-	-	(1,432)	(1,432)	10,259	5,830	5,307
4.7 - Storm Water Management		450	450	-	-	-	-	-	-	450	1,780	307
4.8 - Town Planning & Building Control		200	200	-	-	-	-	-	-	200	-	-
4.10 - Mechanical Workshop		1,350	2,390	-	-	-	-	800	800	3,190	1,600	2,050
Vote 5 - Municipal Manager		30	30	-	-	-	-	-	-	30	30	30
5.1 - Municipal Manager		30	30	-	-	-	-	-	-	30	30	30
Capital single-year expenditure sub-total			65,911	73,135	-	-	-	(12,796)	(12,796)	60,339	35,734	28,623
Total Capital Expenditure			85,365	93,110	-	-	-	(8,278)	(8,278)	84,832	62,013	33,923

## WC022 Witzenberg - Table B6 Adjustments Budget Financial Position - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	
<b>R thousands</b>											
<b>ASSETS</b>											
<b>Current assets</b>											
Cash and cash equivalents		227,306	219,561	–	–	–	–	(8,920)	(8,920)	210,641	188,836
Trade and other receivables from exchange transaction	1	68,636	68,636	–	–	–	–	57,688	57,688	126,324	120,262
Receivables from non-exchange transactions	1	49,234	49,234	–	–	–	–	(9,146)	(9,146)	40,088	50,636
Inventory		9,181	10,088	–	–	–	–	18,322	18,322	28,410	30,334
VAT		6,836	6,836	–	–	–	–	(1,534)	(1,534)	5,302	5,861
Other current assets		1,709	1,709	–	–	–	–	(470)	(470)	1,239	1,239
<b>Total current assets</b>		<b>362,903</b>	<b>356,065</b>	–	–	–	–	<b>55,940</b>	<b>55,940</b>	<b>412,005</b>	<b>397,168</b>
<b>Non current assets</b>											
Investment property		40,610	40,610	–	–	–	–	(1,811)	(1,811)	38,799	38,057
Property, plant and equipment		1,094,459	1,101,921	–	–	–	–	34,510	34,510	1,136,431	1,171,499
Heritage assets		550	550	–	–	–	–	–	–	550	550
Intangible assets		2,529	2,812	–	–	–	–	(1,319)	(1,319)	1,493	1,365
Other non-current assets		–	–	–	–	–	–	–	–	–	–
<b>Total non current assets</b>		<b>1,138,148</b>	<b>1,145,893</b>	–	–	–	–	<b>31,379</b>	<b>31,379</b>	<b>1,177,272</b>	<b>1,211,470</b>
<b>TOTAL ASSETS</b>		<b>1,501,051</b>	<b>1,501,958</b>	–	–	–	–	<b>87,319</b>	<b>87,319</b>	<b>1,589,277</b>	<b>1,608,639</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Financial liabilities		(3,330)	(3,330)	–	–	–	–	(118)	(118)	(3,447)	(7,445)
Consumer deposits		12,158	12,158	–	–	–	–	(2,419)	(2,419)	9,739	9,739
Trade and other payables from exchange transactions		110,941	104,026	–	–	–	–	(22,297)	(22,297)	81,729	73,537
Trade and other payables from non-exchange transactions		3,129	3,129	–	–	–	–	6,644	6,644	9,773	13,568
Provisions		45,567	45,567	–	–	–	–	(8,730)	(8,730)	36,837	39,954
VAT		18,269	18,269	–	–	–	–	(23,100)	(23,100)	(4,831)	(16,014)
<b>Total current liabilities</b>		<b>186,734</b>	<b>179,819</b>	–	–	–	–	<b>(50,019)</b>	<b>(50,019)</b>	<b>129,799</b>	<b>113,338</b>
<b>Non current liabilities</b>											
Financial Liabilities	1	25,645	25,655	–	–	–	–	1,884	1,884	27,539	29,421
Provisions	1	155,712	155,712	–	–	–	–	(7,866)	(7,866)	147,846	168,808
Other non-current liabilities		78,001	78,001	–	–	–	–	(7,847)	(7,847)	70,154	81,353
<b>Total non current liabilities</b>		<b>259,358</b>	<b>259,368</b>	–	–	–	–	<b>(13,829)</b>	<b>(13,829)</b>	<b>245,539</b>	<b>279,582</b>
<b>TOTAL LIABILITIES</b>		<b>446,092</b>	<b>439,187</b>	–	–	–	–	<b>(63,848)</b>	<b>(63,848)</b>	<b>375,339</b>	<b>392,920</b>
<b>NET ASSETS</b>	2	<b>1,054,958</b>	<b>1,062,771</b>	–	–	–	–	<b>151,167</b>	<b>151,167</b>	<b>1,213,938</b>	<b>1,215,719</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)		1,120,420	1,128,212	–	–	–	–	144,693	144,693	1,272,905	1,285,905
Funds and Reserves		12,540	12,540	–	–	–	–	(1,373)	(1,373)	11,166	11,166
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>1,132,959</b>	<b>1,140,751</b>	–	–	–	–	<b>143,320</b>	<b>143,320</b>	<b>1,284,072</b>	<b>1,297,072</b>



## WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B7 Adjustments Budget Cash Flows - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjsts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		103,281	103,281	-	-	-	-	-	-	103,281	108,881	115,270
Service charges		602,900	602,900	-	-	-	-	-	-	602,900	656,921	719,299
Other revenue		17,029	17,029	-	-	-	-	-	-	17,029	17,880	18,774
Transfers and Subsidies - Operational	1	194,392	194,392	-	-	-	-	2,473	2,473	196,865	196,992	205,715
Transfers and Subsidies - Capital	1	46,362	46,362	-	-	-	-	10,756	10,756	57,118	39,556	30,727
Interest		49,570	49,570	-	-	-	-	-	-	49,570	51,549	53,626
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(939,422)	(939,422)	-	-	-	-	-	-	(939,422)	(1,015,077)	(1,104,164)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		74,112	74,112	-	-	-	-	13,229	13,229	87,341	56,702	39,247
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(85,365)	(93,110)	-	-	-	-	8,201	8,201	(84,909)	(74,471)	(43,112)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(85,365)	(93,110)	-	-	-	-	8,201	8,201	(84,909)	(74,471)	(43,112)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		25,000	25,000	-	-	-	-	-	-	25,000	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(4,012)	(4,012)	-	-	-	-	-	-	(4,012)	(4,012)	(4,012)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20,988	20,988	-	-	-	-	-	-	20,988	(4,012)	(4,012)
NET INCREASE/ (DECREASE) IN CASH HELD												
	2	9,736	1,991	-	-	-	-	21,430	21,430	23,420	(21,780)	(7,876)
Cash/cash equivalents at the year begin:		217,594	217,594	-	-	-	-	(30,350)	(30,350)	187,245	210,641	(21,805)
Cash/cash equivalents at the year end:	2	227,330	219,585	-	-	-	-	(8,920)	(8,920)	210,665	188,861	(29,682)

## WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B8 Cash backed reserves/accumulated surplus reconciliation - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	227,330	219,585	–	–	–	–	(8,920)	(8,920)	210,665	188,861	(29,682)
Other current investments > 90 days		(24)	(24)	–	–	–	–	–	–	(24)	(25)	(26)
<b>Cash and investments available:</b>		<b>227,306</b>	<b>219,561</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(8,920)</b>	<b>(8,920)</b>	<b>210,641</b>	<b>188,836</b>	<b>(29,708)</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		6,316	6,316	–	–	–	–	4,503	4,503	10,819	14,614	3,927
Statutory requirements		11,359	11,359	–	–	–	–	(21,565)	(21,565)	(10,207)	(21,949)	(22,204)
Other working capital requirements	2	(8,607)	(15,522)	–	–	–	–	(67,930)	(67,930)	(83,452)	(98,191)	(37,643)
Other provisions		45,567	45,567	–	–	–	–	(8,730)	(8,730)	36,837	39,954	6,464
Reserves to be backed by cash/investments		12,540	12,540	–	–	–	–	(1,373)	(1,373)	11,166	11,166	–
<b>Total Application of cash and investments:</b>		<b>67,174</b>	<b>60,259</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(95,095)</b>	<b>(95,095)</b>	<b>(34,836)</b>	<b>(54,406)</b>	<b>(49,456)</b>
<b>Surplus(shortfall)</b>		<b>160,132</b>	<b>159,302</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>86,175</b>	<b>86,175</b>	<b>245,478</b>	<b>243,242</b>	<b>19,749</b>
<b>Other working capital requirements</b>												
Debtors		119,548	119,548							165,181	171,727	17,627
Creditors due		110,941	104,026							81,729	73,537	(20,016)
<b>Total Other working capital requirements</b>		<b>8,607</b>	<b>15,522</b>							<b>83,452</b>	<b>98,191</b>	<b>37,643</b>
<b>Debtors collection assumptions:</b>												
Balance outstanding - debtors		117,870	117,870							166,413	170,898	17,473
Estimate of debtors collection rate		101.42%	101.42%							99.26%	100.49%	100.88%
<b>Long term investments committed</b>												
Balance (Insert description; eg sinking fund)												
<b>Reserves to be backed by cash/investments</b>												
Capital replacement		12,540	12,540							11,166	11,166	–
<b>Total Reserves to be backed by cash/investments</b>		<b>12,540</b>	<b>12,540</b>							<b>11,166</b>	<b>11,166</b>	<b>–</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B9 Asset Management - 26/02/2025

Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted		
		Budget	7	Funds	capital	Unavoid.	Govt			Budget	Budget		
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	26,794	28,908	-	-	-	-	3,501	3,501	32,409	19,175	22,423	
Roads Infrastructure		1,532	1,532	-	-	-	-	(1,332)	(1,332)	200	1,630	307	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	1,780	307	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	574	518	
Water Supply Infrastructure		21,265	21,265	-	-	-	-	523	523	21,789	8,832	307	
Sanitation Infrastructure		-	162	-	-	-	-	700	700	862	1,780	307	
Solid Waste Infrastructure		100	554	-	-	-	-	-	-	554	-	-	
Infrastructure		22,898	23,513	-	-	-	-	(109)	(109)	23,405	14,795	1,747	
Community Facilities		1,000	1,000	-	-	-	-	-	-	1,000	200	-	
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	230	17,391	
Community Assets		1,000	1,000	-	-	-	-	-	-	1,000	430	17,391	
Operational Buildings		-	-	-	-	-	-	2,720	2,720	2,720	-	-	
Other Assets	6	-	-	-	-	-	-	2,720	2,720	2,720	-	-	
Licences and Rights		80	363	-	-	-	-	-	-	363	-	-	
Intangible Assets		80	363	-	-	-	-	-	-	363	-	-	
Computer Equipment		350	410	-	-	-	-	-	-	410	330	335	
Furniture and Office Equipment		516	583	-	-	-	-	(10)	(10)	573	750	400	
Machinery and Equipment		950	999	-	-	-	-	100	1,099	1,220	550	550	
Transport Assets		1,000	2,040	-	-	-	-	800	800	2,840	1,650	2,000	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	8,950	14,154	-	-	-	-	2,778	2,778	16,933	7,000	7,000	
Roads Infrastructure		5,000	9,454	-	-	-	-	-	-	9,454	4,000	5,000	
Storm water Infrastructure		-	-	-	-	-	-	2,778	2,778	2,778	-	-	
Electrical Infrastructure		500	500	-	-	-	-	-	-	500	1,000	1,000	
Water Supply Infrastructure		750	750	-	-	-	-	-	-	750	1,000	1,000	
Sanitation Infrastructure		2,250	3,000	-	-	-	-	-	-	3,000	1,000	-	
Infrastructure		8,500	13,704	-	-	-	-	2,778	2,778	16,483	7,000	7,000	
Sport and Recreation Facilities		450	450	-	-	-	-	-	-	450	-	-	
Community Assets		450	450	-	-	-	-	-	-	450	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets to be adjusted	2a	49,621	50,047	-	-	-	-	(14,470)	(14,470)	35,577	48,295	13,688	
Roads Infrastructure		585	585	-	-	-	-	(13)	(13)	572	12,457	9,188	
Storm water Infrastructure		450	450	-	-	-	-	-	-	450	-	-	
Electrical Infrastructure		30,702	30,709	-	-	-	-	(14,850)	(14,850)	15,859	23,318	4,300	
Water Supply Infrastructure		3,340	3,340	-	-	-	-	(107)	(107)	3,233	2,361	200	
Sanitation Infrastructure		13,643	13,643	-	-	-	-	-	-	13,643	-	-	
Infrastructure		48,721	48,727	-	-	-	-	(14,970)	(14,970)	33,757	38,136	13,688	
Community Facilities		100	100	-	-	-	-	-	-	100	-	-	
Sport and Recreation Facilities		-	-	-	-	-	-	500	500	500	9,559	-	
Community Assets		100	100	-	-	-	-	500	500	600	9,559	-	
Operational Buildings	6	600	1,020	-	-	-	-	-	-	1,020	600	-	
Other Assets		600	1,020	-	-	-	-	-	-	1,020	600	-	
Licences and Rights		200	200	-	-	-	-	-	-	200	-	-	
Intangible Assets		200	200	-	-	-	-	-	-	200	-	-	
Total Capital Expenditure to be adjusted	4	7,117	11,571	-	-	-	-	(1,345)	(1,345)	10,226	18,287	14,495	
Roads Infrastructure		450	450	-	-	-	-	2,778	2,778	3,228	1,780	307	
Storm water Infrastructure		31,202	31,209	-	-	-	-	(14,850)	(14,850)	16,359	24,892	5,818	
Electrical Infrastructure		25,356	25,356	-	-	-	-	416	416	25,772	12,193	1,507	
Water Supply Infrastructure		15,893	16,806	-	-	-	-	700	700	17,506	2,780	307	
Sanitation Infrastructure		100	554	-	-	-	-	-	-	554	-	-	
Solid Waste Infrastructure		80,118	85,945	-	-	-	-	(12,301)	(12,301)	73,644	59,932	22,435	
Infrastructure		1,100	1,100	-	-	-	-	-	-	1,100	200	-	
Community Facilities		450	450	-	-	-	-	500	500	950	9,789	17,391	
Sport and Recreation Facilities		1,550	1,550	-	-	-	-	500	500	2,050	9,989	17,391	
Community Assets		600	1,020	-	-	-	-	2,720	2,720	3,740	600	-	
Operational Buildings		600	1,020	-	-	-	-	2,720	2,720	3,740	600	-	
Other Assets		280	563	-	-	-	-	-	-	563	-	-	
Licences and Rights		280	563	-	-	-	-	-	-	563	-	-	
Intangible Assets		350	410	-	-	-	-	-	-	410	330	335	
Computer Equipment		516	583	-	-	-	-	(10)	(10)	573	750	400	
Furniture and Office Equipment		950	999	-	-	-	-	100	1,099	1,220	550	550	
Machinery and Equipment		1,000	2,040	-	-	-	-	800	800	2,840	1,650	2,000	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	85,365	93,110	-	-	-	-	(8,191)	(8,191)	84,919	74,471	43,112	
ASSET REGISTER SUMMARY - PPE (WDV)													
Roads Infrastructure	5	358,653	363,177	-	-	-	-	(172)	(172)	363,004	376,534	23,267	
Storm water Infrastructure		92,376	92,376	-	-	-	-	(19,889)	(19,889)	72,487	72,175	(2,095)	
Electrical Infrastructure		(6,614)	(6,608)	-	-	-	-	(15,552)	(15,552)	(22,160)	(2,680)	19,987	
Water Supply Infrastructure		211,850	211,850	-	-	-	-	(1,450)	(1,450)	210,400	217,158	2,831	
Sanitation Infrastructure		127,068	127,981	-	-	-	-	2,100	2,100	130,080	127,301	(8,030)	
Solid Waste Infrastructure		(9,987)	(9,500)	-	-	-	-	30,016	30,016	20,516	18,876	(3,280)	
Information and Communication Infrastructure		9,991	9,991	-	-	-	-	(143)	(143)	9,848	9,848	-	
Infrastructure		783,337	789,267	-	-	-	-	(5,092)	(5,092)	784,175	819,213	32,680	
Community Assets		72,479	72,479	-	-	-	-	8,044	8,044	80,523	86,985	20,327	
Heritage Assets		550	550	-	-	-	-	-	-	550	550	-	
Investment properties		40,610	40,610	-	-	-	-	(4,190)	(4,190)	36,419	38,057	(1,484)	
Other Assets		133,346	133,766	-	-	-	-	27,062	27,062	160,827	154,506	(13,242)	
Intangible Assets		2,529	2,812	-	-	-	-	(1,319)	(1,319)	1,493	1,365	(256)	
Computer Equipment		(2,250)	(2,190)	-	-	-	-	2,297	2,297	107	(1,936)	(4,080)	
Furniture and Office Equipment		2,392	2,458	-	-	-	-	(301)	(301)	2,157	1,323	(2,069)	
Machinery and Equipment		17,741	17,686	-	-	-	-	1,129	1,129	18,815	19,930	1,460	
Transport Assets		15,846	16,886	-	-	-	-	(1,072)	(1,072)	15,814	17,464	3,650	
Land		71,568	71,568	-	-	-	-	2,444	2,444	74,012	74,012	-	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,138,148	1,145,893	-	-	-	-	29,000	29,000	1,174,893	1,211,470	36,987	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment	3	54,219	54,219	-	-	-	-	-	-	54,219	40,273	40,323	
Repairs and Maintenance by asset class		31,384	22,631	-	-	-	-	363	363	22,993	32,886	34,438	
Roads Infrastructure		13,159	6,765	-	-	-	-	217	217	6,982	13,764	14,397	
Storm water Infrastructure		1,535	194	-	-	-	-	43	43	238	1,673	1,823	
Electrical Infrastructure		2,358	2,276	-	-	-	-	-	-	2,276	2,467	2,580	
Water Supply Infrastructure		2,860	2,720	-	-	-	-	-	-	2,720	2,766	2,893	
Sanitation Infrastructure		5,551	4,505	-	-	-	-	102	102	4,607	6,138	6,421	
Infrastructure		25,463	16,460	-	-	-	-	363	363	16,823	26,807	28,115	
Community Facilities		680	714	-	-	-	-	-	-	714	603	611	
Sport and Recreation Facilities		423	297	-	-	-	-	-	-	297	439	457	
Community Assets		1,103	1,011	-	-	-	-	-	-	1,011	1,043	1,068	
Operational Buildings		559	531	-	-	-	-	-	-	531	577	595	
Housing		262	262	-	-	-	-	-	-	262	274	287	
Other Assets		821	793	-	-	-	-	-	-	793	851	882	
Computer Equipment		182	172	-	-	-	-	-	-	172	191	199	
Furniture and Office Equipment		61	35	-	-	-	-	-	-	35	64	67	
Machinery and Equipment		314	314	-	-	-	-	-	-	314	329	344	
Transport Assets		3,439	3,845	-	-	-	-	-	-	3,845	3,602	3,763	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		85,603	76,849	-	-	-	-	363	363	77,212	73,158	74,762	

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior Adjusted	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2025/26	+2 2026/27
		Budget	7	Funds	capital	Unavoid.	Govt	12	13	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H	Budget	Budget
Renewal and upgrading of Existing Assets as % of total capex		68.6%	69.0%							61.8%	74.3%	48.0%
Renewal and upgrading of Existing Assets as % of deprecn"		108.0%	118.4%							96.8%	137.3%	51.3%
R&M as a % of PPE		2.8%	2.0%							2.0%	2.7%	93.1%
Renewal and upgrading and R&M as a % of PPE		7.9%	7.6%							6.4%	7.3%	149.0%

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Table B10 Basic service delivery measurement - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Household service targets</b>	1											
<b>Water:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		3,938,664	3,938,664	-	-	-	-	-	-	3,938,664	3,993,106	4,050,814
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		3,939	3,939	-	-	-	-	-	-	3,939	3,993	4,051
<b>Total cost of FBS provided</b>		3,939	3,939	-	-	-	-	-	-	3,939	3,993	4,051
<b>Highest level of free service provided</b>												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates exemptions, reductions and rebates and impermissible values		16,860	16,860	-	-	-	-	-	-	16,860	17,198	18,229
Sanitation (in excess of free sanitation service to indigent households)		11,297	11,297	-	-	-	-	-	-	11,297	11,975	12,693
Electricity/other energy (in excess of 50 kwh per indigent household per month)		4,793	4,793	-	-	-	-	-	-	4,793	5,402	6,088
Refuse (in excess of one removal a week for indigent households)		9,661	9,661	-	-	-	-	-	-	9,661	10,241	10,855
<b>Total revenue cost of subsidised services provided</b>		42,611	42,611	-	-	-	-	-	-	42,611	44,815	47,866

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>REVENUE ITEMS:</b>												
<b>Non-exchange revenue by source</b>												
<b>Property rates</b>												
Total Property Rates		130,355	130,355	–	–	–	–	–	–	130,355	138,176	146,467
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		16,860	16,860	–	–	–	–	–	–	16,860	17,198	18,229
<b>Net Property Rates</b>		<b>113,495</b>	<b>113,495</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>113,495</b>	<b>120,979</b>	<b>128,237</b>
<b>Exchange revenue service charges</b>												
<b>Service charges - Electricity</b>												
Total Service charges - Electricity		436,016	436,016	–	–	–	–	–	–	436,016	474,608	526,625
less Revenue Foregone (in excess of 50 kwh per indigent household per month)		4,793	4,793	–	–	–	–	–	–	4,793	5,402	6,088
<b>Net Service charges - Electricity</b>		<b>431,223</b>	<b>431,223</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>431,223</b>	<b>469,206</b>	<b>520,537</b>
<b>Service charges - Water</b>												
Total Service charges - Water		53,298	53,298	–	–	–	–	–	–	53,298	55,670	58,161
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		3,939	3,939	–	–	–	–	–	–	3,939	3,993	4,051
<b>Net Service charges - Water</b>		<b>49,359</b>	<b>49,359</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>49,359</b>	<b>51,677</b>	<b>54,110</b>
<b>Service charges - Waste Water Management</b>												
Total Service charges - Waste Water Management		62,229	62,229	–	–	–	–	–	–	62,229	65,341	68,608
less Revenue Foregone (in excess of free sanitation service to indigent households)		11,297	11,297	–	–	–	–	–	–	11,297	11,975	12,693
<b>Net Service charges - Waste Water Management</b>		<b>50,932</b>	<b>50,932</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>50,932</b>	<b>53,366</b>	<b>55,915</b>
<b>Service charges - Waste Management</b>												
Total refuse removal revenue		42,504	42,504	–	–	–	–	–	–	42,504	44,629	46,860
Total landfill revenue		931	931	–	–	–	–	–	–	931	978	1,027
less Revenue Foregone (in excess of one removal a week to indigent households)		9,661	9,661	–	–	–	–	–	–	9,661	10,241	10,855
<b>Net Service charges - Waste Management</b>		<b>33,774</b>	<b>33,774</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>33,774</b>	<b>35,366</b>	<b>37,032</b>
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		162,295	164,115	–	–	–	–	–	–	164,115	171,638	183,781
Pension and UIF Contributions		26,956	27,007	–	–	–	–	–	–	27,007	28,847	30,867
Medical Aid Contributions		11,102	11,102	–	–	–	–	–	–	11,102	11,890	12,723
Overtime		21,007	21,011	–	–	–	–	–	–	21,011	22,504	24,085
Performance Bonus		13,401	13,401	–	–	–	–	–	–	13,401	14,354	15,360
Motor Vehicle Allowance		8,866	8,866	–	–	–	–	–	–	8,866	9,498	10,167
Cellphone Allowance		1,350	1,350	–	–	–	–	–	–	1,350	1,447	1,548
Housing Allowances		1,484	1,484	–	–	–	–	–	–	1,484	1,590	1,701
Other benefits and allowances		12,577	12,589	–	–	–	–	–	–	12,589	13,470	14,413
Payments in lieu of leave		3,754	3,754	–	–	–	–	–	–	3,754	4,092	4,461
Long service awards		2,298	2,298	–	–	–	–	–	–	2,298	2,482	2,680
Post-retirement benefit obligations		10,370	10,370	–	–	–	–	–	–	10,370	11,200	12,096
Acting and post related allowance		2,098	2,098	–	–	–	–	–	–	2,098	2,247	2,405
<b>Total Employee related costs</b>		<b>277,558</b>	<b>279,445</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>279,445</b>	<b>295,259</b>	<b>316,287</b>
<b>Depreciation &amp; asset impairment</b>												
Depreciation of Property, Plant & Equipment		54,091	54,091	–	–	–	–	–	–	54,091	40,145	40,195
Lease amortisation		128	128	–	–	–	–	–	–	128	128	128
<b>Total Depreciation &amp; asset impairment</b>		<b>54,219</b>	<b>54,219</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>54,219</b>	<b>40,273</b>	<b>40,323</b>
<b>Bulk purchases</b>												
Electricity Bulk Purchases		375,258	375,258	–	–	–	–	–	–	375,258	422,916	476,626
<b>Total bulk purchases</b>		<b>375,258</b>	<b>375,258</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>375,258</b>	<b>422,916</b>	<b>476,626</b>
<b>Transfers and grants</b>												
Cash transfers and grants		37,116	37,126	–	–	–	–	(2,765)	(2,765)	34,361	24,682	20,976
<b>Total transfers and grants</b>		<b>37,116</b>	<b>37,126</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(2,765)</b>	<b>(2,765)</b>	<b>34,361</b>	<b>24,682</b>	<b>20,976</b>
<b>Contracted services</b>												
Outsourced Services		39,552	38,055	–	–	–	–	900	900	38,955	40,772	42,635
Consultants and Professional Services		27,688	20,509	–	–	–	–	79	79	20,588	27,284	28,485
Contractors		7,994	8,226	–	–	–	–	363	363	8,589	7,766	7,910
<b>Total contracted services</b>		<b>75,234</b>	<b>66,790</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,342</b>	<b>1,342</b>	<b>68,132</b>	<b>75,822</b>	<b>79,030</b>
<b>Operational Costs</b>												
Collection costs		2,600	2,600	–	–	–	–	–	–	2,600	3,513	3,671
Contributions to 'other' provisions		1	1	–	–	–	–	–	–	1	1	1
Audit fees		4,267	4,267	–	–	–	–	–	–	4,267	4,464	4,665
Other Operational Costs		1,300	1,300	–	–	–	–	–	–	1,300	1,359	1,420
Operating Leases		52,319	52,179	–	–	–	–	(59)	(59)	52,120	56,150	59,478
<b>Total Operational Costs</b>		<b>60,487</b>	<b>60,347</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>(59)</b>	<b>(59)</b>	<b>60,288</b>	<b>65,486</b>	<b>69,235</b>
<b>Repairs and Maintenance by Expenditure Item</b>												
Employee related costs	14	719	31	–	–	–	–	–	–	31	822	937
Inventory Consumed (Project Maintenance)		5,831	5,757	–	–	–	–	–	–	5,757	6,099	6,374
Contracted Services		21,251	13,003	–	–	–	–	363	363	13,365	22,111	23,097
Other Expenditure		3,584	3,839	–	–	–	–	–	–	3,839	3,853	4,030
<b>Total Repairs and Maintenance Expenditure</b>	15	<b>31,384</b>	<b>22,631</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>363</b>	<b>363</b>	<b>22,993</b>	<b>32,886</b>	<b>34,438</b>
<b>Inventory Consumed</b>												
Inventory Consumed - Water		0	0	–	–	–	–	–	–	0	0	0
Inventory Consumed - Other		25,928	24,823	–	–	–	–	647	647	25,471	25,676	27,061
<b>Total Inventory Consumed &amp; Other Material</b>		<b>25,928</b>	<b>24,823</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>647</b>	<b>647</b>	<b>25,471</b>	<b>25,676</b>	<b>27,061</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Trade and other receivables from exchange transactions</b>												
Electricity		66,142	66,142	-	-	-	-	13,948	13,948	80,090	84,336	14,958
Water		186,751	186,751	-	-	-	-	(70,481)	(70,481)	116,270	133,286	34,836
Waste		113,181	113,181	-	-	-	-	(40,036)	(40,036)	73,145	86,919	26,014
Waste Water		123,180	123,180	-	-	-	-	(16,060)	(16,060)	107,120	116,614	17,580
Other trade receivables from exchange transactions		25,453	25,453	-	-	-	-	1,549	1,549	27,002	33,042	12,503
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>514,707</b>	<b>514,707</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(111,080)</b>	<b>(111,080)</b>	<b>403,626</b>	<b>454,198</b>	<b>105,890</b>
<b>Less: Impairment for debt</b>		<b>(446,070)</b>	<b>(446,070)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>168,769</b>	<b>168,769</b>	<b>(277,302)</b>	<b>(333,936)</b>	<b>(118,264)</b>
Impairment for Electricity		(19,850)	(19,850)	-	-	-	-	(2,894)	(2,894)	(22,744)	(28,140)	(17,383)
Impairment for Water		(164,290)	(164,290)	-	-	-	-	54,889	54,889	(109,401)	(127,547)	(37,146)
Impairment for Waste		(100,486)	(100,486)	-	-	-	-	31,213	31,213	(69,273)	(83,739)	(27,435)
Impairment for Waste Water		(84,298)	(84,298)	-	-	-	-	19,951	19,951	(64,347)	(74,228)	(18,374)
Impairment for other trade receivables from exchange transactions		(77,146)	(77,146)	-	-	-	-	65,609	65,609	(11,537)	(20,281)	(17,926)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>68,636</b>	<b>68,636</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,688</b>	<b>57,688</b>	<b>126,324</b>	<b>120,262</b>	<b>(12,373)</b>
<b>Receivables from non-exchange transactions</b>												
Property rates		71,350	71,350	-	-	-	-	(6,254)	(6,254)	65,096	77,194	25,066
Less: Impairment of Property rates		(46,981)	(46,981)	-	-	-	-	(6,543)	(6,543)	(53,524)	(65,622)	(16,901)
<b>Net Property rates</b>		<b>24,369</b>	<b>24,369</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12,797)</b>	<b>(12,797)</b>	<b>11,572</b>	<b>11,572</b>	<b>8,165</b>
Other receivables from non-exchange transactions		31,717	31,717	-	-	-	-	(62)	(62)	31,655	42,203	21,681
Impairment for other receivables from non-exchange transactions		(6,852)	(6,852)	-	-	-	-	3,713	3,713	(3,139)	(3,139)	-
<b>Net other receivables from non-exchange transactions</b>		<b>24,865</b>	<b>24,865</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,651</b>	<b>3,651</b>	<b>28,516</b>	<b>39,064</b>	<b>21,681</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>49,234</b>	<b>49,234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,146)</b>	<b>(9,146)</b>	<b>40,088</b>	<b>50,636</b>	<b>29,846</b>
<b>Inventory</b>												
<b>Water</b>												
Opening Balance		349	349	-	-	-	-	(333)	(333)	16	16	(0)
Water Losses		(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Real losses		(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Unavoidable Annual Real Losses		(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
<b>Non-revenue Water</b>		<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Closing Balance Water</b>		<b>349</b>	<b>349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(333)</b>	<b>(333)</b>	<b>16</b>	<b>16</b>	<b>(0)</b>
<b>Agricultural</b>												
Opening Balance		-	-	-	-	-	-	1,740	1,740	1,740	1,740	-
<b>Closing balance - Agricultural</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,740</b>	<b>1,740</b>	<b>1,740</b>	<b>1,740</b>	<b>-</b>
<b>Consumables</b>												
<b>Standard Rated</b>												
Opening Balance		1,851	1,851	-	-	-	-	553	553	2,405	2,368	(28)
Acquisitions		2,400	2,400	-	-	-	-	-	-	2,400	2,400	2,400
Issues		(2,360)	(2,413)	-	-	-	-	(23)	(23)	(2,437)	(2,428)	(2,494)
<b>Closing balance - Consumables Standard Rated</b>		<b>1,891</b>	<b>1,838</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>530</b>	<b>530</b>	<b>2,368</b>	<b>2,340</b>	<b>(122)</b>
<b>Zero Rated</b>												
Opening Balance		168	168	-	-	-	-	19	19	186	154	(36)
Issues		(34)	(32)	-	-	-	-	-	-	(32)	(36)	(37)
<b>Closing balance - Consumables Zero Rated</b>		<b>133</b>	<b>135</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19</b>	<b>19</b>	<b>154</b>	<b>118</b>	<b>(73)</b>
<b>Finished Goods</b>												
<b>Materials and Supplies</b>												
Opening Balance		4,919	4,919	-	-	-	-	18,096	18,096	23,015	24,132	1,988
Acquisitions		24,000	24,000	-	-	-	-	-	-	24,000	25,200	26,460
Issues		(23,534)	(22,576)	-	-	-	-	(307)	(307)	(22,883)	(23,212)	(24,530)
<b>Closing balance - Materials and Supplies</b>		<b>5,385</b>	<b>6,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,789</b>	<b>17,789</b>	<b>24,132</b>	<b>26,121</b>	<b>3,918</b>
<b>Work-in-progress</b>												
<b>Housing Stock</b>												
<b>Land</b>												
Opening Balance		1,423	1,423	-	-	-	-	(1,423)	(1,423)	-	-	-
<b>Closing Balance - Land</b>		<b>1,423</b>	<b>1,423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,423)</b>	<b>(1,423)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Closing Balance - Inventory &amp; Consumables</b>		<b>9,181</b>	<b>10,088</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,322</b>	<b>18,322</b>	<b>28,410</b>	<b>30,334</b>	<b>3,723</b>
<b>Property, plant &amp; equipment</b>												
PPE at cost/valuation (excl. finance leases)		1,581,674	1,589,136	-	-	-	-	9,556	9,556	1,598,692	1,673,163	117,582
Leases recognised as PPE		4,563	4,563	-	-	-	-	(3,103)	(3,103)	1,460	1,460	-
Less: Accumulated depreciation		(491,778)	(491,778)	-	-	-	-	28,057	28,057	(463,721)	(503,124)	(78,856)
<b>Total Property, plant &amp; equipment</b>		<b>1,094,459</b>	<b>1,101,921</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,510</b>	<b>34,510</b>	<b>1,136,431</b>	<b>1,171,499</b>	<b>38,726</b>
<b>LIABILITIES</b>												
<b>Current liabilities - Borrowing</b>												
Current portion of long-term liabilities		(3,330)	(3,330)	-	-	-	-	(118)	(118)	(3,447)	(7,445)	(7,995)
<b>Total Current liabilities - Borrowing</b>		<b>(3,330)</b>	<b>(3,330)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(118)</b>	<b>(118)</b>	<b>(3,447)</b>	<b>(7,445)</b>	<b>(7,995)</b>
<b>Trade and other payables</b>												
Trade and other payables from exchange transactions		110,941	104,026	-	-	-	-	(22,297)	(22,297)	81,729	73,537	(20,016)
Trade payables from Non-exchange transactions: Unspent conditions		6,316	6,316	-	-	-	-	4,503	4,503	10,819	14,614	3,927
Trade payables from Non-exchange transactions: Other		(3,187)	(3,187)	-	-	-	-	2,140	2,140	(1,046)	(1,046)	-
VAT		18,269	18,269	-	-	-	-	(23,100)	(23,100)	(4,831)	(16,014)	(17,660)
<b>Total Trade and other payables</b>		<b>132,339</b>	<b>125,424</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(38,753)</b>	<b>(38,753)</b>	<b>86,671</b>	<b>71,090</b>	<b>(33,749)</b>
<b>Non current liabilities - Financial liabilities</b>												
Borrowing		23,028	23,028	-	-	-	-	3,162	3,162	26,189	26,669	981
Other financial liabilities		2,618	2,628	-	-	-	-	(1,277)	(1,277)	1,350	2,752	2,866
<b>Total Non current liabilities - Financial liabilities</b>		<b>25,645</b>	<b>25,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,884</b>	<b>1,884</b>	<b>27,539</b>	<b>29,421</b>	<b>3,848</b>
<b>Non current liabilities - Long Term portion of trade payables</b>												
<b>Provisions - non current</b>												
Retirement benefits		78,001	78,001	-	-	-	-	(7,847)	(7,847)	70,154	81,353	23,295
List other major items												
Refuse landfill site rehabilitation		67,596	67,596	-	-	-	-	(1,872)	(1,872)	65,723	75,485	19,524
Other		10,116	10,116	-	-	-	-	1,854	1,854	11,969	11,969	-
<b>Total Provisions - non current</b>		<b>155,712</b>	<b>155,712</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,866)</b>	<b>(7,866)</b>	<b>147,846</b>	<b>168,808</b>	<b>42,819</b>
<b>CHANGES IN NET ASSETS</b>												
<b>Accumulated surplus/(Deficit)</b>												
Accumulated surplus/(Deficit) - opening balance		1,116,707	1,116,707	-	-	-	-	134,741	134,741	1,251,448	1,272,925	12,980
Restated balance		1,116,707	1,116,707	-	-	-	-	134,741	134,741	1,251,448	1,272,925	12,980
Surplus/(Deficit)		3,713	11,505	-	-	-	-	9,952	9,952	21,457	12,980	8,652
<b>Accumulated Surplus/(Deficit)</b>		<b>1,120,420</b>	<b>1,128,212</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144,693</b>	<b>144,693</b>	<b>1,272,905</b>	<b>1,285,905</b>	<b>21,632</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2025/26	+2 2026/27
		Budget	4	5	capital	Unavoid.	Govt	9	10	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
Reserves												
- Capital replacement		12,540	12,540	-	-	-	-	(1,373)	(1,373)	11,166	11,166	-
Total Reserves	2	12,540	12,540	-	-	-	-	(1,373)	(1,373)	11,166	11,166	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1,132,959	1,140,751	-	-	-	-	143,320	143,320	1,284,072	1,297,072	21,632



## WC022 Witzenberg - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 26/02/2025

Description of financial indicator	Basis of calculation	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b><u>Borrowing Management</u></b>						
Credit Rating	Short term/long term rating					
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.4%	1.4%	1.4%	1.4%	1.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.5%	1.5%	1.5%	1.4%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants	55.0%	47.0%	20.1%	30.5%	0.0%
<b><u>Safety of Capital</u></b>						
Gearing	Long Term Borrowing/ Funds & Reserves	204.5%	204.6%	246.6%	263.5%	0.0%
<b><u>Liquidity</u></b>						
Current Ratio	Current assets/current liabilities	194.3%	198.0%	317.4%	350.4%	11.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities	194.3%	198.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities	1.6	1.6	2.6	2.7	1.2
<b><u>Revenue Management</u></b>		148.1%	149.5%	193.2%	211.3%	-0.4%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing	93.0%	93.0%	93.0%	93.0%	93.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		94.0%	94.0%	94.0%	94.0%	94.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	13.2%	13.3%	20.0%	19.7%	1.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>						
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	99.0%	99.0%	99.0%	99.0%	99.0%
Creditors to Cash and Investments		58.2%	57.1%	41.1%	37.6%	113.7%
<b><u>Other Indicators</u></b>						
Electricity Distribution Losses (2)	Total Volume Losses (kW)	21782563.00	21782563.00	21782563.00	21782563.00	21782563.00
	Total Volume Losses (kW) non technical	25879902.93	25879902.93	25879902.93	25879902.93	25879902.93
	Total Cost of Losses (Rand '000)	0.11	0.11	0.11	0.11	0.11
	% Volume (units purchased and generated less units sold)/units purchased and generated					
Water Distribution Losses (2)	Bulk Purchase					
	Water treatment works					
	Natural sources					
	Total Volume Losses (kℓ)	870884.00	870884.00	870884.00	870884.00	870884.00
	Total Cost of Losses (Rand '000)	355945.69	355945.69	355945.69	355945.69	355945.69
	% Volume (units purchased and generated less units sold)/units purchased and generated					
Employee costs	Employee costs/(Total Revenue - capital revenue)	28.8%	29.0%	28.7%	28.9%	28.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)					
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	3.3%	2.3%	2.4%	3.2%	3.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	3.7%	3.6%	3.7%	3.5%	3.4%
<b><u>IDP regulation financial viability indicators</u></b>						
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	0.0%	0.0%	0.0%	0.0%	0.0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	5.1%	5.1%	4.1%	5.0%	2.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.0	0.0	0.0	0.0	0.0

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB5 Adjustments Budget - social, economic and demographic statistics and assumptions - 26/02/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Budget Year 2024/25	Budget Year 2024/25
						Outcome	Outcome	Outcome	Original Budget	Actual
<b>Demographics</b>										
Population			-	-	-	116	116	116	116	116
Females aged 15 - 34			-	-	-	21	21	21	21	21
Males aged 15 - 34			-	-	-	24	24	24	24	24
Unemployment			-	-	-	3	3	3	3	3
<b>Monthly household income (no. of households)</b>	1, 12									
No income			-	-	-	1,757	1,757	1,757	1,757	1,757
R1 - R1 600			-	-	-	6,703	6,703	6,703	6,703	6,703
R1 601 - R3 200			-	-	-	7,079	7,079	7,079	7,079	7,079
R3 201 - R6 400			-	-	-	5,723	5,723	5,723	5,723	5,723
R6 401 - R12 800			-	-	-	2,863	2,863	2,863	2,863	2,863
R12 801 - R25 600			-	-	-	1,851	1,851	1,851	1,851	1,851
R25 601 - R51 200			-	-	-	1,064	1,064	1,064	1,064	1,064
R52 201 - R102 400			-	-	-	253	253	253	253	253
R102 401 - R204 800			-	-	-	77	77	77	77	77
R204 801 - R409 600			-	-	-	49	49	49	49	49
<b>Poverty profiles (no. of households)</b>										
< R2 060 per household per month	13		-	-	-	8,460	8,460	8,460	8,460	8,460
	2		-	-	-	15,539	15,539	15,539	15,539	15,539
<b>Household/demographics (000)</b>										
Number of people in municipal area			-	-	-	116	116	116	116	116
Number of poor people in municipal area			-	-	-	90	90	90	90	90
Number of households in municipal area			-	-	-	27	27	27	27	27
Number of poor households in municipal area			-	-	-	21	21	21	21	21
Definition of poor household (R per month)			-	-	-	>R6400	>R6400	>R6400	>R6400	>R6400
<b>Housing statistics</b>	3									
Formal			-	-	-	23,642	23,642	23,642	23,642	23,642
Informal			-	-	-	3,778	3,778	3,778	3,778	3,778
Total number of households			-	-	-	27,420	27,420	27,420	27,420	27,420
<b>Economic</b>	6									
<b>Collection rates</b>	7									

Detail on the provision of municipal services for A10

Total municipal services	Ref.		-2021	-2022	-2023	-2024-O	-2024-A	-2024-F	-2020	-2021	-2022
			2021/22	2022/23	2023/24	Budget Year 2024/25			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		<u>Sanitation/sewerage:</u>									
		<u>Energy:</u>									
		<u>Refuse:</u>									
<b>Municipal in-house services</b>	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		<u>Household service targets (000)</u>									
		<u>Water:</u>									
		<u>Sanitation/sewerage:</u>									

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

		<u>Energy:</u> <u>Refuse:</u>											
-ME			-2021	-2022	-2023	-2024-O	-2024-A	-2024-F	-2020	-2021	-2022		
Municipal entity services	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2020/21 Medium Term Revenue & Expenditure Framework				
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
		Household service targets (000)											
Name of municipal entity		<u>Water:</u>											
Name of municipal entity		<u>Sanitation/sewerage:</u>											
Name of municipal entity		<u>Energy:</u>											
Name of municipal entity		<u>Refuse:</u>											
-SP			-2021	-2022	-2023	-2024-O	-2024-A	-2024-F	-2020	-2021	-2022		
Services provided by 'external mechanisms'	Ref.		2021/22	2022/23	2023/24	Budget Year 2024/25			2020/21 Medium Term Revenue & Expenditure Framework				
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23			
		Household service targets (000)											
Names of service providers		<u>Water:</u>											
Names of service providers		<u>Sanitation/sewerage:</u>											
Names of service providers		<u>Energy:</u>											
Names of service providers		<u>Refuse:</u>											
-FBS			-2024-O	-2024-PA	-2024-AF	-2024-MYC	-2024-UU	-2024-NPG	-2024-OA		-2025-A	-2026-A	
Detail of Free Basic Services (FBS) provided			Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
Electricity	Ref.	Location of households for each type of FBS											
Water	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)	3,938,664	3,938,664	–	–	–	–	–	–	3,939	3,993,106	4,050,814
Sanitation	Ref.	Location of households for each type of FBS											
Refuse Removal	Ref.	Location of households for each type of FBS											

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB6 Adjustments Budget - funding measurement - 26/02/2025

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	—	—	—	227,330	219,585	210,665	188,861	(29,682)
Cash + investments at the yr end less applications - R'000	2	18(1)b	—	—	—	160,132	159,302	245,478	243,242	19,749
Cash year end/monthly employee/supplier payments	3	18(1)b	—	—	—	—	—	—	—	—
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	—	—	—	3,713	11,505	—	—	—
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	75.4%	75.4%	0.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				8.9%	8.9%	8.9%	8.3%	7.3%
Capital payments % of capital expenditure	8	18(1)c;19				100.0%	100.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				55.0%	47.0%	20.1%	30.5%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				100.0%	15.3%	17.0%	14.6%	12.4%
Current consumer debtors % change - incr(decr)	11	18(1)a							18.2%	-58.5%
Long term receivables % change - incr(decr)	12	18(1)a							0.0%	0.0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.8%	2.0%	2.0%	2.7%	93.1%
Asset renewal % of capital budget	14	20(1)(vi)				10.5%	15.2%	19.9%	9.4%	16.2%

**References**

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in doubtful debt provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

**Macro CPIX target**

	6%	6%	6%	6%	6%
Total service charge revenue	748,315	748,315	—	—	—
Total service charge revenue - previous year	—	—	—	—	—
Provincial government gazetted allocations	—	—	—	—	—
National government DoRA allocations	—	—	—	—	—
Cash receipts from ratepayers	723,210	723,210	723,210	783,682	853,343
Ratepayer & Other revenue	958,877	958,877	—	—	—
Change in debtors				6,227	(220,894)

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 26/02/2025

Description	Ref	Budget Year 2024/25							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2025/26 Adjusted Budget	+2 2026/27 Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		148,865	148,865	–	–	417	417	149,282	158,904	171,583
Operational Revenue:General Revenue:Equitable Share		145,706	145,706	–	–	–	–	145,706	157,204	169,783
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,559	1,559	–	–	–	–	1,559	–	–
Local Government Financial Management Grant [Schedule 5B]		1,600	1,600	–	–	–	–	1,600	1,700	1,800
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	417	417	417	–	–
<b>Provincial Government:</b>		45,527	45,527	–	–	2,056	2,056	47,583	38,088	34,132
Capacity Building and Other		11,364	11,364	–	–	100	100	11,464	11,288	11,669
Infrastructure		34,163	34,163	–	–	1,956	1,956	36,119	26,800	22,463
<b>Total Operating Transfers and Grants</b>	6	194,392	194,392	–	–	2,473	2,473	196,865	196,992	205,715
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		44,130	44,130	–	–	3,195	3,195	47,325	31,369	29,314
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	660	596
Municipal Infrastructure Grant [Schedule 5B]		25,630	25,630	–	–	–	–	25,630	26,709	28,718
Energy Efficiency and Demand Side Management Grant		3,500	3,500	–	–	–	–	3,500	4,000	–
Water Services Infrastructure Grant [Schedule 5B]		15,000	15,000	–	–	–	–	15,000	–	–
Municipal Disaster Relief Grant		–	–	–	–	3,195	3,195	3,195	–	–
<b>Provincial Government:</b>		2,232	2,232	–	–	7,561	7,561	9,793	8,187	1,413
Infrastructure		2,232	2,232	–	–	7,561	7,561	9,793	8,187	1,413
<b>Total Capital Transfers and Grants</b>	6	46,362	46,362	–	–	10,756	10,756	57,118	39,556	30,727
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		240,754	240,754	–	–	13,229	13,229	253,983	236,548	236,442

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 26/02/2025

Description	Ref	Budget Year 2024/25							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2025/26	+2 2026/27
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>										
<b>Operating expenditure of Transfers and Grants</b>	1									
<b>National Government:</b>		71,791	71,817	-	-	2,270	2,270	74,087	75,053	79,489
Operational Revenue/General Revenue/Equitable Share		67,876	67,901	-	-	1,907	1,907	69,809	72,608	76,957
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,559	1,559	-	-	-	-	1,559	-	-
Local Government Financial Management Grant [Schedule 5B]		1,357	1,357	-	-	-	-	1,357	1,445	1,532
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	363	363	363	-	-
Municipal Infrastructure Grant [Schedule 5B]		1,000	1,000	-	-	-	-	1,000	1,000	1,000
<b>Provincial Government:</b>		49,451	49,451	-	-	(4,323)	(4,323)	45,128	37,046	34,133
Capacity Building and Other		15,131	15,131	-	-	(215)	(215)	14,916	14,959	15,872
Infrastructure		34,320	34,320	-	-	(4,108)	(4,108)	30,212	22,087	18,261
<b>District Municipality:</b>		0	0	-	-	31	31	31	-	0
All Grants		0	0	-	-	31	31	31	-	0
<b>Other grant providers:</b>		5,644	5,644	-	-	-	-	5,644	3,772	3,916
Foreign Government and International Organisations		3,496	3,496	-	-	-	-	3,496	3,700	3,841
Private Enterprises		2,149	2,149	-	-	-	-	2,149	72	75
<b>Total Operating Transfers and Grants</b>	6	126,887	126,912	-	-	(2,021)	(2,021)	124,891	115,870	117,538
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		37,504	37,504	-	-	2,748	2,748	40,252	27,277	24,098
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-	-	-	574	518
Municipal Infrastructure Grant [Schedule 5B]		21,417	21,417	-	-	(30)	(30)	21,387	23,225	23,580
Energy Efficiency and Demand Side Management Grant		3,043	3,043	-	-	-	-	3,043	3,478	-
Water Services Infrastructure Grant [Schedule 5B]		13,043	13,043	-	-	-	-	13,043	-	-
Municipal Disaster Relief Grant		-	-	-	-	2,778	2,778	2,778	-	-
<b>Provincial Government:</b>		1,941	1,941	-	-	(1,109)	(1,109)	832	7,469	1,229
Capacity Building and Other		-	-	-	-	-	-	-	350	-
Infrastructure		1,941	1,941	-	-	(1,109)	(1,109)	832	7,119	1,229
<b>District Municipality:</b>		435	435	-	-	-	-	435	-	-
All Grants		435	435	-	-	-	-	435	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	300	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	300	-
<b>Total Capital Transfers and Grants</b>	6	39,880	39,880	-	-	1,639	1,639	41,519	35,047	25,327
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		166,767	166,792	-	-	(382)	(382)	166,410	150,917	142,864

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 26/02/2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
Operating transfers and grants:										
National Government										
Balance unspent at beginning of the year		(38,287)	(38,287)	–	–	38,485	38,485	198	1,067	857
Current year receipts		(3,159)	(3,159)	–	–	(417)	(417)	(3,576)	(1,700)	(1,800)
Conditions met - transferred to revenue		4,029	4,029	–	–	417	417	4,446	2,557	2,643
Closing Balance		(37,418)	(37,418)	–	–	38,485	38,485	1,067	1,924	1,700
Provincial Government:										
Balance unspent at beginning of the year		(3,398)	(3,398)	–	–	7,636	7,636	4,238	3,583	(1,257)
Current year receipts		(45,527)	(45,527)	–	–	(2,056)	(2,056)	(47,583)	(38,088)	(34,132)
Conditions met - transferred to revenue		46,426	46,426	–	–	502	502	46,928	36,831	32,694
Closing Balance		(2,499)	(2,499)	–	–	6,082	6,082	3,583	2,326	(2,695)
District Municipality:										
Balance unspent at beginning of the year		(2,520)	(2,520)	–	–	236	236	(2,284)	(2,248)	–
Conditions met - transferred to revenue		–	–	–	–	36	36	36	–	–
Closing Balance		(2,520)	(2,520)	–	–	272	272	(2,248)	(2,248)	–
Other grant providers:										
Balance unspent at beginning of the year		(13)	(13)	–	–	(2,298)	(2,298)	(2,312)	(2,107)	205
Conditions met - transferred to revenue		205	205	–	–	–	–	205	205	–
Closing Balance		192	192	–	–	(2,298)	(2,298)	(2,107)	(1,902)	205
Total operating transfers and grants revenue		50,660	50,660	–	–	955	955	51,614	39,593	35,337
Total operating transfers and grants - CTBM	2	(42,245)	(42,245)	–	–	42,541	42,541	295	100	(790)
Capital transfers and grants:										
National Government										
Balance unspent at beginning of the year		38,337	38,337	–	–	(39,068)	(39,068)	(731)	(5,266)	(5,000)
Current year receipts		(44,130)	(44,130)	–	–	(3,195)	(3,195)	(47,325)	(31,369)	(29,314)
Conditions met - transferred to revenue		39,630	39,630	–	–	3,160	3,160	42,790	26,369	28,314
Closing Balance		33,837	33,837	–	–	(39,103)	(39,103)	(5,266)	(10,266)	(6,000)
Provincial Government:										
Balance unspent at beginning of the year		2,673	2,673	–	–	2,511	2,511	5,184	(4,352)	1,400
Current year receipts		(2,232)	(2,232)	–	–	(7,561)	(7,561)	(9,793)	(8,187)	(1,413)
Conditions met - transferred to revenue		1,375	1,375	–	–	(1,118)	(1,118)	257	9,587	2,876
Closing Balance		1,816	1,816	–	–	(6,168)	(6,168)	(4,352)	(2,952)	2,863
District Municipality:										
Balance unspent at beginning of the year		(126)	(126)	–	–	(1,272)	(1,272)	(1,398)	(1,498)	–
Conditions met - transferred to revenue		(100)	(100)	–	–	–	–	(100)	–	–
Closing Balance		(226)	(226)	–	–	(1,272)	(1,272)	(1,498)	(1,498)	–
Other grant providers:										
Balance unspent at beginning of the year		501	501	–	–	(501)	(501)	–	–	–
Closing Balance		501	501	–	–	(501)	(501)	–	–	–
Total capital transfers and grants revenue		40,905	40,905	–	–	2,042	2,042	42,947	35,956	31,190
Total capital transfers and grants - CTBM		35,929	35,929	–	–	(47,044)	(47,044)	(11,115)	(14,715)	(3,137)
TOTAL TRANSFERS AND GRANTS REVENUE		91,565	91,565	–	–	2,997	2,997	94,561	75,549	66,527
TOTAL TRANSFERS AND GRANTS - CTBM		(6,316)	(6,316)	–	–	(4,503)	(4,503)	(10,819)	(14,614)	(3,927)

## WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

## WC022 Witzenberg - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash transfers to other municipalities												
Cash transfers to Entities/Other External Mechanisms												
Cash transfers to other Organs of State												
Cash transfers to other Organisations												
Operational	4	2,160	2,170	–	–	–	–	–	–	2,170	2,262	2,367
Total Cash Transfers To Organisations		2,160	2,170	–	–	–	–	–	–	2,170	2,262	2,367
Cash Transfers to Groups of Individuals												
Operational	4	34,955	34,956	–	–	–	–	(2,765)	(2,765)	32,191	22,420	18,609
Total Cash Transfers To Groups Of Individuals:		34,955	34,956	–	–	–	–	(2,765)	(2,765)	32,191	22,420	18,609
TOTAL CASH TRANSFERS AND GRANTS	5	37,116	37,126	–	–	–	–	(2,765)	(2,765)	34,361	24,682	20,976
Non-cash transfers to other municipalities												
Non-cash transfers to Entities/Other External Mechanisms												
Non-cash transfers to other Organs of State												
Non-cash transfers to other Organisations												
Non-cash transfers to Groups of Individuals												
TOTAL TRANSFERS AND GRANTS		37,116	37,126	–	–	–	–	(2,765)	(2,765)	34,361	24,682	20,976



WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 26/02/2025

Summary of remuneration	Ref	Budget Year 2024/25									% change
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	
<b>R thousands</b>											
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages		9,658	9,658			-		-	-	9,658	0.0%
Pension and UIF Contributions		1,422	1,422			-		-	-	1,422	0.0%
Medical Aid Contributions		86	86			-		-	-	86	0.0%
Motor Vehicle Allowance		0	0			-		-	-	0	0.0%
Cellphone Allowance		1,146	1,146			-		-	-	1,146	0.0%
Other benefits and allowances		0	0			-		-	-	0	0.0%
<b>Sub Total - Councillors</b>		<b>12,311</b>	<b>12,311</b>			-		-	-	<b>12,311</b>	
<b>% increase</b>			<b>0.0%</b>								<b>0.0%</b>
<b>Senior Managers of the Municipality</b>											
Basic Salaries and Wages		4,395	4,395	-		-		-	-	4,395	0.0%
Pension and UIF Contributions		404	404	-		-		-	-	404	0.0%
Medical Aid Contributions		9	9	-		-		-	-	9	0.0%
Performance Bonus		890	890	-		-		-	-	890	0.0%
Motor Vehicle Allowance		1,115	1,115	-		-		-	-	1,115	0.0%
Cellphone Allowance		332	332	-		-		-	-	332	0.0%
Housing Allowances		57	57	-		-		-	-	57	0.0%
Other benefits and allowances		61	61	-		-		-	-	61	0.0%
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,265</b>	<b>7,265</b>	-		-		-	-	<b>7,265</b>	
<b>% increase</b>			<b>0.0%</b>								<b>0.0%</b>
<b>Other Municipal Staff</b>											
Basic Salaries and Wages		157,900	159,720	-		-		-	-	159,720	1.2%
Pension and UIF Contributions		26,552	26,602	-		-		-	-	26,602	0.0%
Medical Aid Contributions		11,093	11,093	-		-		-	-	11,093	0.0%
Overtime		21,007	21,011	-		-		-	-	21,011	0.0%
Performance Bonus		12,510	12,510	-		-		-	-	12,510	0.0%
Motor Vehicle Allowance		7,751	7,751	-		-		-	-	7,751	0.0%
Cellphone Allowance		1,018	1,018	-		-		-	-	1,018	0.0%
Housing Allowances		1,427	1,427	-		-		-	-	1,427	0.0%
Other benefits and allowances		12,516	12,527	-		-		-	-	12,527	0.0%
Payments in lieu of leave		3,754	3,754	-		-		-	-	3,754	0.0%
Long service awards		1,015	1,015	-		-		-	-	1,015	0.0%
Post-retirement benefit obligations		11,653	11,653	-		-		-	-	11,653	0.0%
Acting and post related allowance		2,098	2,098	-		-		-	-	2,098	0.0%
<b>Sub Total - Other Municipal Staff</b>		<b>270,293</b>	<b>272,180</b>	-		-		-	-	<b>272,180</b>	
<b>% increase</b>			<b>0.7%</b>								<b>0.0%</b>
<b>Total Parent Municipality</b>		<b>289,869</b>	<b>291,756</b>	-		-		-	-	<b>291,756</b>	<b>0.0%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>289,869</b>	<b>291,756</b>	-		-		-	-	<b>291,756</b>	
<b>TOTAL MANAGERS AND STAFF</b>		<b>277,558</b>	<b>279,445</b>	-		-		-	-	<b>279,445</b>	<b>0.7%</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 26/02/2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Financial Services		12,486	12,486	12,486	12,486	12,486	12,486	12,486	12,486	12,486	12,486	12,486	19,023	156,370	156,612	165,288
Vote 2 - Community Services		16,864	16,864	16,864	16,864	16,864	16,864	16,864	16,864	16,864	16,864	16,864	16,864	202,370	212,043	214,091
Vote 3 - Corporate Services		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,494	17,531	18,231	19,111
Vote 4 - Technical Services		50,584	50,584	55,930	50,584	50,584	55,930	50,584	50,584	55,930	50,584	50,584	59,125	631,587	662,982	724,200
Vote 5 - Municipal Manager		142	142	142	142	142	142	142	142	142	142	142	142	1,702	1,752	1,805
Total Revenue by Vote		81,534	81,534	86,880	81,534	81,534	86,880	81,534	81,534	86,880	81,534	81,534	96,648	1,009,560	1,051,621	1,124,495
Expenditure by Vote																
Vote 1 - Financial Services		5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	61,075	66,151	62,065
Vote 2 - Community Services		11,471	11,471	11,471	11,471	11,471	11,471	11,471	11,471	11,471	11,471	11,471	12,797	138,976	132,313	135,185
Vote 3 - Corporate Services		10,306	10,306	10,306	10,306	10,306	10,305	10,306	10,306	10,306	10,306	10,306	10,340	123,709	129,821	137,476
Vote 4 - Technical Services		53,514	53,514	53,514	53,514	53,514	53,514	53,514	53,514	53,514	53,514	53,514	54,177	642,836	689,665	759,214
Vote 5 - Municipal Manager		1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	3,082	21,508	20,691	21,904
Total Expenditure by Vote		82,056	82,056	82,056	82,056	82,056	82,055	82,056	82,056	82,056	82,056	82,056	85,486	988,103	1,038,641	1,115,843
Surplus/ (Deficit)		(522)	(522)	4,824	(522)	(522)	4,825	(522)	(522)	4,824	(522)	(522)	11,162	21,457	12,980	8,652

## WC022 Witzenberg - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 26/02/2025

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		12,807	12,807	12,807	12,807	12,807	12,807	12,807	12,807	12,807	12,807	12,807	19,345	160,225	160,727	169,679
Executive and council		3	3	3	3	3	3	3	3	3	3	3	3	31	31	-
Finance and administration		12,805	12,805	12,805	12,805	12,805	12,805	12,805	12,805	12,805	12,805	12,805	19,342	160,194	160,696	169,679
Community and public safety		18,229	18,229	18,229	18,229	18,229	18,229	18,229	18,229	18,229	18,229	18,229	18,265	218,787	229,013	232,131
Community and social services		13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	13,243	158,917	168,992	181,856
Sport and recreation		652	652	652	652	652	652	652	652	652	652	652	652	7,820	8,306	8,817
Public safety		1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,388	1,424	16,690	17,486	18,361
Housing		2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	2,947	35,360	34,229	23,098
Economic and environmental services		262	262	262	262	262	262	262	262	262	262	262	262	3,143	4,565	4,528
Planning and development		251	251	251	251	251	251	251	251	251	251	251	251	3,016	3,215	3,116
Road transport		10	10	10	10	10	10	10	10	10	10	10	10	116	1,339	1,400
Environmental protection		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
Trading services		50,224	50,224	55,570	50,224	50,224	55,570	50,224	50,224	55,570	50,224	50,224	58,765	627,266	657,169	718,002
Energy sources		35,906	35,906	35,906	35,906	35,906	35,906	35,906	35,906	35,906	35,906	35,906	35,906	430,868	468,731	519,891
Water management		6,151	6,151	11,496	6,151	6,151	11,496	6,151	6,151	11,496	6,151	6,151	11,796	95,490	86,003	90,777
Waste water management		4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	4,717	7,612	59,497	59,320	62,166
Waste management		3,451	3,451	3,451	3,451	3,451	3,451	3,451	3,451	3,451	3,451	3,451	3,451	41,411	43,115	45,168
Other		12	12	12	12	12	12	12	12	12	12	12	12	139	146	154
Total Revenue - Functional		81,534	81,534	86,880	81,534	81,534	86,880	81,534	81,534	86,880	81,534	81,534	96,648	1,009,560	1,051,621	1,124,495
Expenditure - Functional																
Governance and administration		13,719	13,719	13,718	13,719	13,719	13,717	13,719	13,719	13,718	13,719	13,719	15,128	166,032	169,434	171,261
Executive and council		2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	2,714	4,121	33,976	33,746	35,506
Finance and administration		10,581	10,581	10,581	10,581	10,581	10,581	10,581	10,581	10,581	10,581	10,581	10,584	126,978	130,261	129,960
Internal audit		423	423	423	423	423	423	423	423	423	423	423	423	5,078	5,427	5,795
Community and public safety		14,264	14,264	14,264	14,264	14,264	14,264	14,264	14,264	14,264	14,264	14,264	15,021	171,924	171,599	177,023
Community and social services		3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,012	3,512	36,646	36,215	38,251
Sport and recreation		3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,533	3,758	42,617	45,527	48,226
Public safety		4,651	4,651	4,651	4,651	4,651	4,651	4,651	4,651	4,651	4,651	4,651	4,682	55,840	60,754	64,807
Housing		3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	36,821	29,103	25,739
Economic and environmental services		3,739	3,739	3,739	3,739	3,739	3,739	3,739	3,739	3,739	3,739	3,739	4,656	45,781	51,263	54,036
Planning and development		1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	16,501	17,120	18,201
Road transport		1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	1,938	2,255	23,569	31,082	32,592
Environmental protection		426	426	426	426	426	426	426	426	426	426	426	1,026	5,711	3,062	3,243
Trading services		50,249	50,249	50,249	50,249	50,249	50,249	50,249	50,249	50,249	50,249	50,249	50,594	603,328	644,279	711,354
Energy sources		35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	35,695	428,339	473,846	535,848
Water management		4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,623	4,666	55,514	55,489	58,332
Waste water management		3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,574	3,676	42,993	50,257	51,356
Waste management		6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,357	6,557	76,481	64,687	65,819
Other		87	87	87	87	87	87	87	87	87	87	87	87	1,039	2,065	2,169
Total Expenditure - Functional		82,056	82,056	82,056	82,056	82,056	82,055	82,056	82,056	82,056	82,056	82,056	85,486	988,103	1,038,641	1,115,843
Surplus/ (Deficit) 1.		(522)	(522)	4,824	(522)	(522)	4,825	(522)	(522)	4,824	(522)	(522)	11,162	21,457	12,980	8,652

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 26/02/2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		35,935	35,935	35,935	35,935	35,935	35,935	35,935	35,935	35,935	35,935	35,935	35,935	431,223	469,206	520,537
Service charges - Water		4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	4,113	49,359	51,677	54,110
Service charges - Waste Water Management		4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	4,244	50,932	53,366	55,915
Service charges - Waste Management		2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	2,814	33,774	35,366	37,032
Sale of Goods and Rendering of Services		1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,351	16,219	16,720	17,380
Agency services		390	390	390	390	390	390	390	390	390	390	390	390	4,684	4,918	5,164
Interest		1	1	1	1	1	1	1	1	1	1	1	1	11	11	12
Interest earned from Receivables		1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	1,962	23,549	24,727	25,963
Interest earned from Current and Non Current Assets		1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	1,870	22,444	23,067	23,720
Rent on Land		2	2	2	2	2	2	2	2	2	2	2	2	27	29	30
Rental from Fixed Assets		501	501	501	501	501	501	501	501	501	501	501	501	6,015	6,447	6,904
Operational Revenue		147	147	147	147	147	147	147	147	147	147	147	147	1,764	1,854	1,920
<b>Non-Exchange Revenue</b>																
Property rates		9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	9,458	113,495	120,979	128,237
Surcharges and Taxes		824	824	824	824	824	824	824	824	824	824	824	824	1,300	1,360	1,416
Fines, penalties and forfeits		938	938	938	938	938	938	938	938	938	938	938	938	11,254	11,816	12,407
Licences or permits		204	204	204	204	204	204	204	204	204	204	204	204	2,444	2,566	2,694
Transfer and subsidies - Operational		15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,519	181,896	182,433	190,947
Interest		297	297	297	297	297	297	297	297	297	297	297	297	3,566	3,744	3,932
Operational Revenue		258	258	258	258	258	258	258	258	258	258	258	258	3,095	3,282	3,505
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	6,121	6,121	-	-
Discontinued Operations		(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	202	-	-	-
<b>Total Revenue</b>		<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>80,419</b>	<b>87,629</b>	<b>972,233</b>	<b>1,020,355</b>	<b>1,097,373</b>
<b>Expenditure By Type</b>																
Employee related costs		23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	23,287	279,445	295,259	316,287
Remuneration of councillors		1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	1,026	12,311	12,804	13,316
Bulk purchases - electricity		31,271	31,271	31,271	31,271	31,271	31,271	31,271	31,271	31,271	31,271	31,271	31,272	375,258	422,916	476,626
Inventory consumed		2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,073	2,673	25,471	25,676	27,061
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	62,758	62,758	62,605	59,716
Depreciation and amortisation		4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	4,518	54,219	40,273	40,323
Interest		857	857	857	857	857	857	857	857	857	857	857	807	10,233	10,255	10,277
Contracted services		5,562	5,562	5,562	5,562	5,562	5,562	5,562	5,562	5,562	5,562	5,562	6,950	68,132	75,822	79,030
Transfers and subsidies		2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	2,728	4,355	34,361	24,682	20,976
Irrecoverable debts written off		178	178	178	178	178	178	178	178	178	178	178	178	2,131	2,229	2,329
Operational costs		5,017	5,017	5,016	5,017	5,017	5,016	5,017	5,017	5,016	5,017	5,017	5,102	60,288	65,486	69,235
Other Losses		5,521	5,521	5,521	5,521	5,521	5,521	5,521	5,521	5,521	5,521	5,521	(57,237)	3,497	635	667
<b>Total Expenditure</b>		<b>82,038</b>	<b>82,038</b>	<b>82,037</b>	<b>82,038</b>	<b>82,038</b>	<b>82,037</b>	<b>82,038</b>	<b>82,038</b>	<b>82,037</b>	<b>82,038</b>	<b>82,038</b>	<b>85,688</b>	<b>988,103</b>	<b>1,038,641</b>	<b>1,115,843</b>
<b>Surplus/(Deficit)</b>		<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,618)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>(1,619)</b>	<b>1,941</b>	<b>(15,870)</b>	<b>(18,286)</b>	<b>(18,470)</b>
Transfers and subsidies - capital (monetary allocations)		(1,097)	(1,097)	(6,443)	(1,097)	(1,097)	(6,443)	(1,097)	(1,097)	(6,443)	(1,097)	(1,097)	65,434	37,328	31,266	27,122
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,061)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>67,375</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Surplus/(Deficit) after income tax</b>		<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,061)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>67,375</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,061)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>67,375</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,061)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>(8,062)</b>	<b>(2,717)</b>	<b>(2,717)</b>	<b>67,375</b>	<b>21,457</b>	<b>12,980</b>	<b>8,652</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB15 Adjustments Budget - monthly cash flow - 26/02/2025

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates		8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	8,607	103,281	108,881	115,270
Service charges - electricity revenue		40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	40,600	487,205	535,527	588,111
Service charges - water revenue		3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	3,133	37,600	42,392	44,386
Service charges - sanitation revenue		4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	4,355	52,256	51,942	56,286
Service charges - refuse		2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	2,153	25,839	27,059	30,515
Rental of facilities and equipment		0	0	0	0	0	0	0	0	0	0	0	0	5	6	6
Interest earned - external investments		2,921	2,921	5,656	2,921	2,921	5,656	2,921	2,921	5,656	2,921	2,921	5,656	45,994	47,793	49,683
Interest earned - outstanding debtors		298	298	298	298	298	298	298	298	298	298	298	298	3,577	3,756	3,944
Fines, penalties and forfeits		372	372	372	372	372	372	372	372	372	372	372	372	4,469	4,693	4,928
Licences and permits		213	213	213	213	213	213	213	213	213	213	213	213	2,558	2,685	2,820
Agency services		381	381	381	381	381	381	381	381	381	381	381	381	4,570	4,799	5,039
Transfer receipts - operational		15,058	15,058	15,481	15,058	15,058	21,623	15,058	15,058	15,481	15,058	15,058	23,814	196,865	196,992	202,715
Other revenue		452	452	452	452	452	452	452	452	452	452	452	452	5,426	5,698	5,982
<b>Cash Receipts by Source</b>		<b>78,545</b>	<b>78,545</b>	<b>81,703</b>	<b>78,545</b>	<b>78,545</b>	<b>87,844</b>	<b>78,545</b>	<b>78,545</b>	<b>81,703</b>	<b>78,545</b>	<b>78,545</b>	<b>90,035</b>	<b>969,645</b>	<b>1,032,223</b>	<b>1,112,684</b>
<b>Other Cash Flows by Source</b>																
Transfers receipts - capital		758	758	10,915	758	758	10,915	758	758	10,915	758	758	18,310	57,118	39,556	30,727
Borrowing long term/refinancing		-	-	6,250	-	-	6,250	-	-	6,250	-	-	6,250	25,000	-	-
<b>Total Cash Receipts by Source</b>		<b>79,303</b>	<b>79,303</b>	<b>98,868</b>	<b>79,303</b>	<b>79,303</b>	<b>105,010</b>	<b>79,303</b>	<b>79,303</b>	<b>98,868</b>	<b>79,303</b>	<b>79,303</b>	<b>114,595</b>	<b>1,051,763</b>	<b>1,071,779</b>	<b>1,143,411</b>
<b>Cash Payments by Type</b>																
Employee related costs		23,185	23,185	23,185	23,185	23,185	23,185	23,185	23,185	23,185	23,185	23,185	23,185	278,217	295,439	315,928
Bulk purchases - Electricity		35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	35,922	431,067	485,812	547,510
Acquisitions - water & other inventory		2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	25,200	26,460
Contracted services		939	939	939	939	939	939	939	939	939	939	939	939	11,263	11,358	11,500
Other expenditure		16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	16,240	194,876	197,267	202,766
<b>Cash Payments by Type</b>		<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>78,285</b>	<b>939,422</b>	<b>1,015,076</b>	<b>1,104,164</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	7,076	84,909	74,471	43,112
Repayment of borrowing		-	-	-	-	-	2,006	-	-	-	-	-	2,006	4,012	4,012	4,012
<b>Total Cash Payments by Type</b>		<b>85,361</b>	<b>85,361</b>	<b>85,361</b>	<b>85,361</b>	<b>85,361</b>	<b>87,367</b>	<b>85,361</b>	<b>85,361</b>	<b>85,361</b>	<b>85,361</b>	<b>85,361</b>	<b>87,367</b>	<b>1,028,343</b>	<b>1,093,559</b>	<b>1,151,287</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(6,058)</b>	<b>(6,058)</b>	<b>13,507</b>	<b>(6,058)</b>	<b>(6,058)</b>	<b>17,643</b>	<b>(6,058)</b>	<b>(6,058)</b>	<b>13,507</b>	<b>(6,058)</b>	<b>(6,058)</b>	<b>27,229</b>	<b>23,421</b>	<b>(21,780)</b>	<b>(7,876)</b>
Cash/cash equivalents at the month/year beginning:		187,245	181,187	175,128	188,636	182,578	176,519	194,162	188,104	182,046	195,553	189,495	183,437	187,245	210,666	188,886
Cash/cash equivalents at the month/year end:		181,187	175,128	188,636	182,578	176,519	194,162	188,104	182,046	195,553	189,495	183,437	210,666	210,666	188,886	181,010

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 26/02/2025

Description - Municipal Vote	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Multi-year expenditure appropriation</b>																
Vote 1 - Financial Services	1	17	17	17	17	17	17	17	17	17	17	17	17	200	-	-
Vote 2 - Community Services		29	29	29	29	29	29	29	29	29	29	29	29	850	9,909	-
Vote 4 - Technical Services		1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	1,613	5,642	23,386	16,370
Vote 5 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	56	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	1,659	6,244	24,493	26,279	5,300
<b>Single-year expenditure appropriation</b>																
Vote 1 - Financial Services		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
Vote 2 - Community Services		149	149	149	149	149	149	149	149	149	149	149	149	1,791	1,330	17,621
Vote 3 - Corporate Services		97	97	97	97	97	97	97	97	97	97	97	97	2,817	3,889	1,260
Vote 4 - Technical Services		1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	1,484	20,311	54,598	33,084
Vote 5 - Municipal Manager		3	3	3	3	3	3	3	3	3	3	3	3	30	30	30
<b>Capital single-year expenditure sub-total</b>	3	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	1,736	23,283	60,339	35,734	28,623
<b>Total Capital Expenditure</b>	2	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	3,395	29,527	84,832	62,013	33,923

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 26/02/2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
<b>Capital Expenditure - Functional</b>																
<b>Governance and administration</b>		137	137	137	137	137	137	137	137	137	137	137	5,753	7,256	2,680	2,785
Executive and council		18	18	18	18	18	18	18	18	18	18	18	74	273	650	150
Finance and administration		119	119	119	119	119	119	119	119	119	119	119	5,679	6,983	2,030	2,635
<b>Community and public safety</b>		193	193	193	193	193	193	193	193	193	193	193	693	2,811	11,509	17,591
Community and social services		92	92	92	92	92	92	92	92	92	92	92	1,100	–	–	–
Sport and recreation		55	55	55	55	55	55	55	55	55	55	55	555	1,161	10,709	17,591
Public safety		46	46	46	46	46	46	46	46	46	46	46	46	550	800	–
<b>Economic and environmental services</b>		855	855	905	855	855	905	855	855	905	855	855	992	10,546	18,287	14,495
Planning and development		–	–	50	–	–	50	–	–	50	–	–	50	200	–	–
Road transport		855	855	855	855	855	855	855	855	855	855	855	942	10,346	18,287	14,495
<b>Trading services</b>		2,211	2,211	8,147	2,211	2,211	8,147	2,211	2,211	8,147	2,211	2,211	22,176	64,306	41,995	8,240
Energy sources		530	530	530	530	530	530	530	530	530	530	530	10,680	16,509	25,142	6,018
Water management		167	167	6,104	167	167	6,104	167	167	6,104	167	167	6,404	26,053	12,193	1,507
Waste water management		1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	1,438	4,916	20,734	4,560	614
Waste management		76	76	76	76	76	76	76	76	76	76	76	176	1,011	100	100
<b>Other</b>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure - Functional</b>		3,395	3,395	9,382	3,395	3,395	9,382	3,395	3,395	9,382	3,395	3,395	29,613	84,919	74,471	43,112

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		<b>22,898</b>	<b>23,513</b>	–	–	–	–	(109)	(109)	<b>23,405</b>	<b>14,795</b>	<b>1,747</b>
Roads Infrastructure		1,532	1,532	–	–	–	–	(1,332)	(1,332)	200	1,830	307
Roads		1,332	1,332	–	–	–	–	(1,332)	(1,332)	–	1,780	307
Road Structures		200	200	–	–	–	–	–	–	200	50	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	1,780	307
Storm water Conveyance		–	–	–	–	–	–	–	–	–	1,780	307
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	574	518
MV Networks		–	–	–	–	–	–	–	–	–	574	518
Water Supply Infrastructure		21,265	21,265	–	–	–	–	523	523	21,789	8,832	307
Boreholes		–	–	–	–	–	–	223	223	223	–	–
Reservoirs		–	–	–	–	–	–	–	–	–	7,052	–
Bulk Mains		21,265	21,265	–	–	–	–	300	300	21,565	–	–
Distribution		–	–	–	–	–	–	–	–	–	1,780	307
Sanitation Infrastructure		–	162	–	–	–	–	700	700	862	1,780	307
Reticulation		–	–	–	–	–	–	700	700	700	1,780	307
Toilet Facilities		–	162	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		100	554	–	–	–	–	–	–	554	–	–
Landfill Sites		–	201	–	–	–	–	–	–	201	–	–
Waste Drop-off Points		100	353	–	–	–	–	–	–	353	–	–
<b>Community Assets</b>		<b>1,000</b>	<b>1,000</b>	–	–	–	–	–	–	<b>1,000</b>	<b>430</b>	<b>17,391</b>
Community Facilities		1,000	1,000	–	–	–	–	–	–	1,000	200	–
Libraries		1,000	1,000	–	–	–	–	–	–	1,000	–	–
Parks		–	–	–	–	–	–	–	–	–	200	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	230	17,391
Outdoor Facilities		–	–	–	–	–	–	–	–	–	230	17,391
<b>Other assets</b>		–	–	–	–	–	–	<b>2,720</b>	<b>2,720</b>	<b>2,720</b>	–	–
Operational Buildings		–	–	–	–	–	–	<b>2,720</b>	<b>2,720</b>	<b>2,720</b>	–	–
Municipal Offices		–	–	–	–	–	–	<b>2,720</b>	<b>2,720</b>	<b>2,720</b>	–	–
<b>Intangible Assets</b>		<b>80</b>	<b>363</b>	–	–	–	–	–	–	<b>363</b>	–	–
Licences and Rights		80	363	–	–	–	–	–	–	363	–	–
Computer Software and Applications		80	363	–	–	–	–	–	–	363	–	–
<b>Computer Equipment</b>		<b>350</b>	<b>410</b>	–	–	–	–	–	–	<b>410</b>	<b>330</b>	<b>335</b>
Computer Equipment		350	410	–	–	–	–	–	–	410	330	335
<b>Furniture and Office Equipment</b>		<b>516</b>	<b>583</b>	–	–	–	–	(10)	(10)	<b>573</b>	<b>750</b>	<b>400</b>
Furniture and Office Equipment		516	583	–	–	–	–	(10)	(10)	573	750	400
<b>Machinery and Equipment</b>		<b>950</b>	<b>999</b>	–	–	–	–	<b>100</b>	<b>100</b>	<b>1,099</b>	<b>1,220</b>	<b>550</b>
Machinery and Equipment		950	999	–	–	–	–	100	100	1,099	1,220	550
<b>Transport Assets</b>		<b>1,000</b>	<b>2,040</b>	–	–	–	–	<b>800</b>	<b>800</b>	<b>2,840</b>	<b>1,650</b>	<b>2,000</b>
Transport Assets		1,000	2,040	–	–	–	–	800	800	2,840	1,650	2,000
<b>Total Capital Expenditure on new assets to be adjusted</b>	1	<b>26,794</b>	<b>28,908</b>	–	–	–	–	<b>3,501</b>	<b>3,501</b>	<b>32,409</b>	<b>19,175</b>	<b>22,423</b>



WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		8,500	13,704	-	-	-	-	2,778	2,778	16,483	7,000	7,000
Roads Infrastructure		5,000	9,454	-	-	-	-	-	-	9,454	4,000	5,000
Roads		5,000	9,454	-	-	-	-	-	-	9,454	4,000	5,000
Storm water Infrastructure		-	-	-	-	-	-	2,778	2,778	2,778	-	-
Storm water Conveyance		-	-	-	-	-	-	2,778	2,778	2,778	-	-
Electrical Infrastructure		500	500	-	-	-	-	-	-	500	1,000	1,000
MV Networks		500	500	-	-	-	-	-	-	500	1,000	1,000
Water Supply Infrastructure		750	750	-	-	-	-	-	-	750	1,000	1,000
Distribution		750	750	-	-	-	-	-	-	750	1,000	1,000
Sanitation Infrastructure		2,250	3,000	-	-	-	-	-	-	3,000	1,000	-
Reticulation		1,000	1,000	-	-	-	-	-	-	1,000	1,000	-
Waste Water Treatment Works		1,250	2,000	-	-	-	-	-	-	2,000	-	-
<b>Community Assets</b>		450	450	-	-	-	-	-	-	450	-	-
Sport and Recreation Facilities		450	450	-	-	-	-	-	-	450	-	-
Outdoor Facilities		450	450	-	-	-	-	-	-	450	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	1	8,950	14,154	-	-	-	-	2,778	2,778	16,933	7,000	7,000

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjuts. 12 F	Total Adjuts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		25,463	16,460	–	–	–	–	363	363	16,823	26,807	28,115
Roads Infrastructure		13,159	6,765	–	–	–	–	217	217	6,982	13,764	14,397
Roads		11,976	5,582	–	–	–	–	217	217	5,799	12,527	13,103
Road Furniture		1,183	1,183	–	–	–	–	–	–	1,183	1,238	1,294
Storm water Infrastructure		1,535	194	–	–	–	–	43	43	238	1,673	1,823
Storm water Conveyance		1,535	194	–	–	–	–	43	43	238	1,673	1,823
Electrical Infrastructure		2,358	2,276	–	–	–	–	–	–	2,276	2,467	2,580
HV Substations		15	–	–	–	–	–	–	–	–	16	17
MV Substations		1,028	995	–	–	–	–	–	–	995	1,075	1,124
MV Switching Stations		0	–	–	–	–	–	–	–	–	0	0
MV Networks		723	711	–	–	–	–	–	–	711	756	791
LV Networks		592	570	–	–	–	–	–	–	570	619	647
Water Supply Infrastructure		2,860	2,720	–	–	–	–	–	–	2,720	2,766	2,893
Dams and Weirs		1,286	1,745	–	–	–	–	–	–	1,745	1,345	1,407
Boreholes		398	298	–	–	–	–	–	–	298	416	435
Pump Stations		59	59	–	–	–	–	–	–	59	62	65
Water Treatment Works		118	118	–	–	–	–	–	–	118	124	129
Bulk Mains		520	100	–	–	–	–	–	–	100	562	588
Distribution		350	400	–	–	–	–	–	–	400	122	128
Distribution Points		130	–	–	–	–	–	–	–	–	135	142
Sanitation Infrastructure		5,551	4,505	–	–	–	–	102	102	4,607	6,138	6,421
Reticulation		2,960	2,469	–	–	–	–	102	102	2,571	2,957	3,093
Waste Water Treatment Works		2,464	1,909	–	–	–	–	–	–	1,909	3,046	3,185
Toilet Facilities		127	127	–	–	–	–	–	–	127	135	143
Community Assets		1,103	1,011	–	–	–	–	–	–	1,011	1,043	1,068
Community Facilities		680	714	–	–	–	–	–	–	714	603	611
Halls		200	180	–	–	–	–	–	–	180	200	184
Crèches		151	151	–	–	–	–	–	–	151	158	165
Libraries		31	31	–	–	–	–	–	–	31	33	34
Cemeteries/Crematoria		185	185	–	–	–	–	–	–	185	92	98
Public Ablution Facilities		32	32	–	–	–	–	–	–	32	37	42
Markets		81	135	–	–	–	–	–	–	135	84	88
Sport and Recreation Facilities		423	297	–	–	–	–	–	–	297	439	457
Indoor Facilities		155	79	–	–	–	–	–	–	79	162	170
Outdoor Facilities		268	218	–	–	–	–	–	–	218	277	287
Other assets		821	793	–	–	–	–	–	–	793	851	882
Operational Buildings		559	531	–	–	–	–	–	–	531	577	595
Municipal Offices		559	531	–	–	–	–	–	–	531	577	595
Housing		262	262	–	–	–	–	–	–	262	274	287
Social Housing		262	262	–	–	–	–	–	–	262	274	287
Computer Equipment		182	172	–	–	–	–	–	–	172	191	199
Computer Equipment		182	172	–	–	–	–	–	–	172	191	199
Furniture and Office Equipment		61	35	–	–	–	–	–	–	35	64	67
Furniture and Office Equipment		61	35	–	–	–	–	–	–	35	64	67
Machinery and Equipment		314	314	–	–	–	–	–	–	314	329	344
Machinery and Equipment		314	314	–	–	–	–	–	–	314	329	344
Transport Assets		3,439	3,845	–	–	–	–	–	–	3,845	3,602	3,763
Transport Assets		3,439	3,845	–	–	–	–	–	–	3,845	3,602	3,763
Total Repairs and Maintenance Expenditure to be adjusted	1	31,384	22,631	–	–	–	–	363	363	22,993	32,886	34,438

## WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjts.	Total Adjts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Depreciation by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		<b>38,394</b>	<b>38,394</b>	–	–	–	–	–	–	<b>38,394</b>	<b>23,494</b>	<b>23,494</b>
Roads Infrastructure		4,758	4,758	–	–	–	–	–	–	4,758	4,758	4,758
Roads		558	558	–	–	–	–	–	–	558	558	558
Road Structures		2,100	2,100	–	–	–	–	–	–	2,100	2,100	2,100
Road Furniture		2,100	2,100	–	–	–	–	–	–	2,100	2,100	2,100
Storm water Infrastructure		2,091	2,091	–	–	–	–	–	–	2,091	2,091	2,091
Drainage Collection		507	507	–	–	–	–	–	–	507	507	507
Storm water Conveyance		1,077	1,077	–	–	–	–	–	–	1,077	1,077	1,077
Attenuation		507	507	–	–	–	–	–	–	507	507	507
Electrical Infrastructure		3,912	3,912	–	–	–	–	–	–	3,912	3,912	3,912
HV Substations		474	474	–	–	–	–	–	–	474	474	474
HV Switching Station		474	474	–	–	–	–	–	–	474	474	474
HV Transmission Conductors		474	474	–	–	–	–	–	–	474	474	474
MV Substations		474	474	–	–	–	–	–	–	474	474	474
MV Switching Stations		474	474	–	–	–	–	–	–	474	474	474
MV Networks		591	591	–	–	–	–	–	–	591	591	591
LV Networks		474	474	–	–	–	–	–	–	474	474	474
Capital Spares		474	474	–	–	–	–	–	–	474	474	474
Water Supply Infrastructure		5,434	5,434	–	–	–	–	–	–	5,434	5,434	5,434
Dams and Weirs		407	407	–	–	–	–	–	–	407	407	407
Boreholes		407	407	–	–	–	–	–	–	407	407	407
Reservoirs		407	407	–	–	–	–	–	–	407	407	407
Pump Stations		407	407	–	–	–	–	–	–	407	407	407
Water Treatment Works		407	407	–	–	–	–	–	–	407	407	407
Bulk Mains		100	100	–	–	–	–	–	–	100	100	100
Distribution		1,100	1,100	–	–	–	–	–	–	1,100	1,100	1,100
Distribution Points		1,100	1,100	–	–	–	–	–	–	1,100	1,100	1,100
PRV Stations		1,100	1,100	–	–	–	–	–	–	1,100	1,100	1,100
Sanitation Infrastructure		5,559	5,559	–	–	–	–	–	–	5,559	5,559	5,559
Pump Station		100	100	–	–	–	–	–	–	100	100	100
Reticulation		1,200	1,200	–	–	–	–	–	–	1,200	1,200	1,200
Waste Water Treatment Works		1,200	1,200	–	–	–	–	–	–	1,200	1,200	1,200
Outfall Sewers		1,200	1,200	–	–	–	–	–	–	1,200	1,200	1,200
Toilet Facilities		1,859	1,859	–	–	–	–	–	–	1,859	1,859	1,859
Solid Waste Infrastructure		16,640	16,640	–	–	–	–	–	–	16,640	1,740	1,740
Landfill Sites		15,000	15,000	–	–	–	–	–	–	15,000	100	100
Waste Transfer Stations		328	328	–	–	–	–	–	–	328	328	328
Waste Processing Facilities		328	328	–	–	–	–	–	–	328	328	328
Waste Drop-off Points		328	328	–	–	–	–	–	–	328	328	328
Waste Separation Facilities		328	328	–	–	–	–	–	–	328	328	328
Electricity Generation Facilities		328	328	–	–	–	–	–	–	328	328	328
<b>Community Assets</b>		<b>3,527</b>	<b>3,527</b>	–	–	–	–	–	–	<b>3,527</b>	<b>3,527</b>	<b>3,527</b>
Community Facilities		2,079	2,079	–	–	–	–	–	–	2,079	2,079	2,079
Halls		1,422	1,422	–	–	–	–	–	–	1,422	1,422	1,422
Libraries		385	385	–	–	–	–	–	–	385	385	385
Cemeteries/Crematoria		13	13	–	–	–	–	–	–	13	13	13
Public Open Space		260	260	–	–	–	–	–	–	260	260	260
Sport and Recreation Facilities		1,448	1,448	–	–	–	–	–	–	1,448	1,448	1,448
Outdoor Facilities		1,448	1,448	–	–	–	–	–	–	1,448	1,448	1,448
<b>Investment properties</b>		<b>742</b>	<b>742</b>	–	–	–	–	–	–	<b>742</b>	<b>742</b>	<b>742</b>
Revenue Generating		371	371	–	–	–	–	–	–	371	371	371
Improved Property		185	185	–	–	–	–	–	–	185	185	185
Unimproved Property		185	185	–	–	–	–	–	–	185	185	185
Non-revenue Generating		371	371	–	–	–	–	–	–	371	371	371
Improved Property		185	185	–	–	–	–	–	–	185	185	185
Unimproved Property		185	185	–	–	–	–	–	–	185	185	185
<b>Intangible Assets</b>		<b>128</b>	<b>128</b>	–	–	–	–	–	–	<b>128</b>	<b>128</b>	<b>128</b>
Licences and Rights		128	128	–	–	–	–	–	–	128	128	128
Water Rights		17	17	–	–	–	–	–	–	17	17	17
Computer Software and Applications		111	111	–	–	–	–	–	–	111	111	111
<b>Computer Equipment</b>		<b>2,373</b>	<b>2,373</b>	–	–	–	–	–	–	<b>2,373</b>	<b>2,373</b>	<b>2,373</b>
Computer Equipment		2,373	2,373	–	–	–	–	–	–	2,373	2,373	2,373
<b>Furniture and Office Equipment</b>		<b>630</b>	<b>630</b>	–	–	–	–	–	–	<b>630</b>	<b>1,584</b>	<b>1,635</b>
Furniture and Office Equipment		630	630	–	–	–	–	–	–	630	1,584	1,635
<b>Machinery and Equipment</b>		<b>1,505</b>	<b>1,505</b>	–	–	–	–	–	–	<b>1,505</b>	<b>1,505</b>	<b>1,505</b>
Machinery and Equipment		1,505	1,505	–	–	–	–	–	–	1,505	1,505	1,505
<b>Transport Assets</b>		<b>6,921</b>	<b>6,921</b>	–	–	–	–	–	–	<b>6,921</b>	<b>6,921</b>	<b>6,921</b>
Transport Assets		6,921	6,921	–	–	–	–	–	–	6,921	6,921	6,921
<b>Total Depreciation to be adjusted</b>	1	<b>54,219</b>	<b>54,219</b>	–	–	–	–	–	–	<b>54,219</b>	<b>40,273</b>	<b>40,323</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 26/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>												
<b>Infrastructure</b>		<b>48,721</b>	<b>48,727</b>	–	–	–	–	<b>(14,970)</b>	<b>(14,970)</b>	<b>33,757</b>	<b>38,136</b>	<b>13,688</b>
Roads Infrastructure		585	585	–	–	–	–	–	–	572	12,457	9,188
Roads		100	100	–	–	–	–	(13)	(13)	87	12,457	9,188
Road Structures		485	485	–	–	–	–	–	–	485	–	–
Storm water Infrastructure		450	450	–	–	–	–	–	–	450	–	–
Storm water Conveyance		450	450	–	–	–	–	–	–	450	–	–
Electrical Infrastructure		30,702	30,709	–	–	–	–	(14,850)	(14,850)	15,859	23,318	4,300
HV Substations		25,000	25,000	–	–	–	–	(15,000)	(15,000)	10,000	15,000	–
MV Substations		500	920	–	–	–	–	–	–	920	1,630	1,400
MV Networks		1,609	1,309	–	–	–	–	–	–	1,309	2,500	2,400
LV Networks		3,593	3,480	–	–	–	–	150	150	3,630	4,188	500
Water Supply Infrastructure		3,340	3,340	–	–	–	–	(107)	(107)	3,233	2,361	200
Water Treatment Works		500	500	–	–	–	–	–	–	500	500	200
Distribution		2,840	2,840	–	–	–	–	(107)	(107)	2,733	1,861	–
Sanitation Infrastructure		13,643	13,643	–	–	–	–	–	–	13,643	–	–
Waste Water Treatment Works		13,643	13,643	–	–	–	–	–	–	13,643	–	–
<b>Community Assets</b>		<b>100</b>	<b>100</b>	–	–	–	–	<b>500</b>	<b>500</b>	<b>600</b>	<b>9,559</b>	–
Community Facilities		100	100	–	–	–	–	–	–	100	–	–
Cemeteries/Crematoria		100	100	–	–	–	–	–	–	100	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	500	500	500	9,559	–
Outdoor Facilities		–	–	–	–	–	–	500	500	500	9,559	–
<b>Other assets</b>		<b>600</b>	<b>1,020</b>	–	–	–	–	–	–	<b>1,020</b>	<b>600</b>	–
Operational Buildings		600	1,020	–	–	–	–	–	–	1,020	600	–
Municipal Offices		300	720	–	–	–	–	–	–	720	300	–
Workshops		300	300	–	–	–	–	–	–	300	300	–
<b>Intangible Assets</b>		<b>200</b>	<b>200</b>	–	–	–	–	–	–	<b>200</b>	–	–
Licences and Rights		200	200	–	–	–	–	–	–	200	–	–
Computer Software and Applications		200	200	–	–	–	–	–	–	200	–	–
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	<b>1</b>	<b>49,621</b>	<b>50,047</b>	–	–	–	–	<b>(14,470)</b>	<b>(14,470)</b>	<b>35,577</b>	<b>48,295</b>	<b>13,688</b>

WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 26/02/2025

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
<b>Parent municipality:</b>													
<i>List all capital programs/projects grouped by Municipal Vote</i>													
Corporate Services	Acquisition of property for municipal offices	CAP		Yes	Other Assets	Office Buildings		-	2,720				
Technical Services	Construction of Boreholes at Landfill Site	CAP		Yes	Infrastructure	Boreholes		-	223				
Technical Services	Nduli Housing Roads	CAP		Yes	Infrastructure	Roads		1,332	-				
Technical Services	Replacement of Roads and Stormwater Infra	CAP		Yes	Infrastructure	Storm water conveyance		-	2,778				
Technical Services	Vehicle Replacement	CAP		Yes	Other Assets	Vehicles		2,040	2,840				
Technical Services	Bulk Waste Container	CAP		Yes	Other Assets	Plant & Equipments		-	100				
Technical Services	Network Schoonvlei	Cap		Yes	Infrastructure	Water Supply		-	300				
Technical Services	Network Schoonvlei	Cap		Yes	Infrastructure	Sewerage reticulation		-	700				
Community Services	Upgrade of Sport Facilities	Cap		Yes	Community Assets	Sport & Recreation		-	500				
Municipal Manager	Capex Office Equipment	Cap		Yes	Other Assets	Office Equipment		66	56				
Technical Services	Capex Nduli upgrade and replace water pipe	Cap		Yes	Infrastructure	Water Supply		2,588	2,481				
Technical Services	Capex Rehabilitation of Streets	Cap		Yes	Infrastructure	Roads		-	87				
Technical Services	Capex Taxi Rank Tulbagh	Cap		Yes	Infrastructure	Roads		100	-				
Technical Services	Capex Upgrading of Streetlights	Cap		Yes	Infrastructure	Street Lighting		-	150				
Technical Services	Capex Upgrade to Power Station	Cap		Yes	Infrastructure	Generation		25,000	10,000	-	15,000		
<b>Entities:</b>													
<i>List all capital programs/projects grouped by Municipal Entity</i>													
<b>Entity Name</b>													
Project name													

## WC022 - 2024-2025 ADJUSTMENT BUDGET - 26 FEBRUARY 2025

WC022 Witzenberg - Supporting Table SB20 Not required - 26/02/2025

Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	+1 2025/26	+2 2026/27
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.		Budget	Budget		
R thousands		A	3 A1	4 B	5 C	6 D	8 E	9 F	10 G	11 H			
<b>Revenue By Municipal Entity</b>													
Entity 1 total revenue									-	-			
Entity 2 total revenue									-	-			
Entity 3 (etc) total revenue									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure By Municipal Entity</b>													
Entity 1 total operating expenditure									-	-			
Entity 2 total operating expenditure									-	-			
Entity 3 etc. total operating expenditure									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure By Municipal Entity</b>													
Entity 1 total capital expenditure									-	-			
Entity 2 total capital expenditure									-	-			
Entity 3 etc. total capital expenditure									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
									-	-			
<b>Total Capital Expenditure</b>	2	-	-	-	-	-	-	-	-	-	-	-	-