



Medium Term Revenue and Expenditure Framework

Adjustments Budget
2025/2026 to 2026/2027

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Glossary

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

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

PART 1 – ADJUSTMENTS BUDGET

Section 1 – Mayor’s Report

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

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

This adjustment budget seeks to include funds relating to specific projects that were unspent at the end of June 2025. It is drafted in terms of requirements of the MFMA and seeks to adhere to the stipulations of specifically section 28(2) of the MFMA.

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

The roll-over budget is a mechanism instigated to ensure that funds committed to identifiable projects are spent. It increases expenditure on operational and capital programmes which in turn increases service delivery to the community. Increases in expenditure will be funded through the associated unspent grant funding or cash backed accumulated surpluses as at 30 June 2025

Tabling

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


T ABRAHAMS
EXECUTIVE MAYOR

Section 2 – Resolutions

ADJUSTMENTS MTREF 2025/2026

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

RECOMMENDATION:

- a) That the adjustment budget of Witzenberg Municipality for the financial year 2025/2026 as set out in the budget documents attached be approved:
 - i. Table B1 - Budget summary;
 - ii. Table B2 - Adjustments Budget Financial Performance (by standard classification);
 - iii. Table B3 - Budgeted Financial performance (Revenue and Expenditure) by Vote;
 - iv. Table B4 - Adjustments Budget Financial Performance (revenue by source); and
 - v. Table B5 - Budgeted Capital Expenditure by Vote, standard classification and funding.
- (b) That the monthly and quarterly financial targets of the service delivery and budget implementation plan be adjusted to correspond with the approved adjustments budget figures.

Section 3 – Executive Summary

3.1 Introduction

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

Operational budget

In summary the operating budget has been adjusted as follow:

Roll Overs in terms of existing Operational Revenue Budget

Dept.	Ref	Description	Funding	Amount
	a	None		
Operational Revenue Budget Adjustments in terms of Roll Overs				R

Roll Overs in terms of existing Operational Expenditure Budget

Dept.	Ref	Description	Funding	Amount
		None		
Operational Expenditure Budget Adjustments in terms of Roll Overs				R

Reasons for Operational Adjustments in terms of Unspent Project Funding can be summarised as follow:

Capital budget

In summary the Capital budget has been adjusted as follow:

Roll Overs in terms of existing Capital Budget Projects

Dept.	Ref	Description	Funding	Amount
Fleet	a	Capex Vehicle Replacement Programme	Own	R 1 360 978
Electricity	b	Capex Upgrade Power Station	Loan	R 1 302 686
Fire	c	Capex Building Regulations Upgrades	Own	R 171 143
Water	d	Capex Network Schoonvlei Water	Own	R 300 000
Sewerage	e	Capex Network Schoonvlei Sewerage	Own	R 700 000
Recreational Land	f	Capex Sports Facilities Upgrade	Own	R 283 709
Capital Expenditure Budget Adjustments in terms of Roll Overs				R 4 118 516

Reasons for Capital Budget Adjustments can be summarised as follow:

- a) Unspent funds at year end. Expenditure to be incurred under National Treasury's transversal tender process
- b) Contract has been awarded. Multi-year Project is in process
- c) Project is in process and estimated to finalised during the 2025-26 financial year.
- d-e) Awaiting finalization for the sale of the plots
- f) Project is in progress. Estimated to be finalised during the 2025-26 financial year

Additional Revenue Items

Dept.	Ref	Description	Funding	Amount
	a	District Grant Mentorship	CWDM	R100 000
Operational Revenue Budget Adjustments in terms of Additional Funding				R100 000

Additional Expenditure Items

Dept.	Ref	Description	Funding	Amount
	a	District Grant Mentorship	CWDM	R100 000
Operational Expense Budget Adjustments in terms of Additional Funding				R100 000

Reasons for Additional Revenue & Expenditure Adjustments can be summarised as follow:

- a) Allocation from Cape Winelands District Municipality for a Mentorship Program

Additional items: Capital Expenditure Budget

Dept.	Ref	Description	Funding	Amount
		None		
Capital Expenditure Budget Adjustments in terms of Additional Funding				R

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 is minimal. No non-financial performance targets have been adjusted.

3.3.2 Service delivery agreements

Tenders already approved in the previous financial year will be able to be completed by the approval of the adjustments budget.

3.3.3 Medium term revenue and expenditure framework

Except for the depreciation charges of the additional capital expenditure 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.

No material correction

3.4.2 Appropriation of additional revenues

Additional revenues to be realised through interest on short term investments

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

All roll-overs are set out in the executive summary

PART 2 – SUPPORTING DOCUMENTATION

Section 4 – Adjustments to budget assumptions

Revenue

There are no changes to the budget assumptions for operating revenue.

Expenditure

There are no changes to the budget assumptions for operating expenditure.

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

None

5.4 Adjustments to the monetary investments

No major adjustments.

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

None

5.6 Adjustments related to proceeds from the sale of assets

None

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

None

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

None

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

None

Section 6 – Adjustments to expenditure on allocations and grant programmes

Disclosure on expenditure on allocations and grant programmes is included in supporting table SB7. Small adjustments were made to SB7 in order to align it to the DORA allocations

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

None. The revenue foregone over the MTREF is included in Table B10.

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

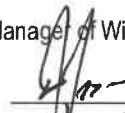
I, Mr D Nasson, Municipal Manager of Witzenberg Municipality, hereby certify that the adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the budget and supporting documentations are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

Print name Mr D NASSON

Municipal Manager of Witzenberg Municipality

Signature

Date


30/07/2025

WC022 Witzenberg - Table B1 Consolidated Adjustments Budget Summary - 30/07/2025

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	120 291	120 291	-	-	-	-	-	-	120 291	130 091	140 685
Service charges	586 957	586 957	-	-	-	-	-	-	586 957	643 049	706 129
Investment revenue	23 567	23 567	-	-	-	-	-	-	23 567	24 745	25 982
Transfers recognised - operational	182 230	182 230	-	-	-	-	100	100	182 330	182 904	195 443
Other own revenue	69 891	69 891	-	-	-	-	-	-	69 891	73 762	76 990
Total Revenue (excluding capital transfers and	982 936	982 936	-	-	-	-	100	100	983 036	1 054 551	1 145 229
Employee costs	309 360	309 360	-	-	-	-	-	-	309 360	328 514	353 139
Remuneration of councillors	13 228	13 228	-	-	-	-	-	-	13 228	14 160	15 145
Depreciation & asset impairment	110 981	110 981	-	-	-	-	-	-	110 981	117 285	123 983
Interest	10 742	10 742	-	-	-	-	-	-	10 742	11 279	11 843
Inventory consumed and bulk purchases	424 390	424 390	-	-	-	-	-	-	424 390	469 647	520 598
Transfers and subsidies	4 931	4 931	-	-	-	-	-	-	4 931	3 246	3 428
Other expenditure	145 702	145 702	-	-	-	-	100	100	145 802	146 641	153 609
Total Expenditure	1 019 335	1 019 335	-	-	-	-	100	100	1 019 435	1 090 772	1 181 745
Surplus/(Deficit)	(36 399)	(36 399)	-	-	-	-	-	-	(36 399)	(36 221)	(36 516)
Transfers and subsidies - capital (monetary allocation)	27 535	27 535	-	-	-	-	-	-	27 535	35 191	29 550
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 029)	(6 966)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 029)	(6 966)
Capital expenditure & funds sources											
Capital expenditure	75 047	75 047	-	-	-	-	4 119	4 119	79 165	50 149	41 338
Transfers recognised - capital	30 013	30 013	-	-	-	-	-	-	30 013	35 191	33 564
Borrowing	15 000	15 000	-	-	-	-	1 303	1 303	16 303	-	-
Internally generated funds	35 034	35 034	-	-	-	-	2 816	2 816	37 850	21 700	16 386
Total sources of capital funds	80 047	80 047	-	-	-	-	4 119	4 119	84 165	56 891	49 950
Financial position											
Total current assets	388 701	388 701	-	-	-	-	(4 019)	(4 019)	384 683	199 432	206 253
Total non current assets	1 220 387	1 220 387	-	-	-	-	4 119	4 119	1 224 505	1 241 483	1 253 849
Total current liabilities	141 164	141 164	-	-	-	-	100	100	141 264	(43 792)	(36 660)
Total non current liabilities	192 053	192 053	-	-	-	-	-	-	192 053	302 317	333 331
Community wealth/Equity	1 275 870	1 275 870	-	-	-	-	-	-	1 275 870	1 274 841	1 267 875
Cash flows											
Net cash from (used) operating	97 347	97 347	-	-	-	-	100	100	97 447	75 653	51 194
Net cash from (used) investing	(80 047)	(80 047)	-	-	-	-	(4 119)	(4 119)	(84 165)	(56 891)	(49 950)
Net cash from (used) financing	(6 369)	(6 369)	-	-	-	-	-	-	(6 369)	(6 369)	(6 369)
Cash/cash equivalents at the year end	220 769	220 769	-	-	-	-	(4 019)	(4 019)	216 750	232 719	216 168
Cash backing/surplus reconciliation											
Cash and investments available	275 629	275 629	-	-	-	-	(4 019)	(4 019)	271 610	284 392	300 427
Application of cash and investments	31 168	31 168	-	-	-	-	109 863	109 863	141 031	150 458	157 574
Balance - surplus (shortfall)	244 460	244 460	-	-	-	-	(113 881)	(113 881)	130 579	133 933	142 853
Asset Management											
Asset register summary (WDV)	1 220 387	1 220 387	-	-	-	-	4 119	4 119	1 224 505	1 241 483	1 253 849
Depreciation	34 090	34 090	-	-	-	-	-	-	34 090	35 794	37 584
Renewal and Upgrading of Existing Assets	49 711	49 711	-	-	-	-	1 758	1 758	51 468	31 906	28 490
Repairs and Maintenance	25 778	25 778	-	-	-	-	-	-	25 778	25 322	26 137
Free services											
Cost of Free Basic Services provided	6 254	6 254	-	-	-	-	-	-	6 254	6 986	7 806
Revenue cost of free services provided	33 560	33 560	-	-	-	-	-	-	33 560	35 392	37 334
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 30/07/2025

Standard Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	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			
Revenue - Functional													
Governance and administration		164 944	164 944	–	–	–	–	–	–	164 944	172 744	189 015	
Executive and council		308	308	–	–	–	–	–	–	308	323	339	
Finance and administration		164 636	164 636	–	–	–	–	–	–	164 636	172 421	188 676	
Internal audit		–	–	–	–	–	–	–	–	–	–	–	
Community and public safety		171 856	171 856	–	–	–	–	–	–	171 856	173 187	180 719	
Community and social services		141 914	141 914	–	–	–	–	–	–	141 914	145 779	151 929	
Sport and recreation		9 044	9 044	–	–	–	–	–	–	9 044	8 622	9 053	
Public safety		18 356	18 356	–	–	–	–	–	–	18 356	18 361	19 279	
Housing		2 542	2 542	–	–	–	–	–	–	2 542	425	458	
Health		–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		5 541	5 541	–	–	–	–	100	100	5 641	14 611	8 197	
Planning and development		2 407	2 407	–	–	–	–	100	100	2 507	2 333	2 450	
Road transport		122	122	–	–	–	–	–	–	122	9 772	3 097	
Environmental protection		3 013	3 013	–	–	–	–	–	–	3 013	2 506	2 650	
Trading services		667 983	667 983	–	–	–	–	–	–	667 983	729 046	796 686	
Energy sources		448 729	448 729	–	–	–	–	–	–	448 729	499 440	555 846	
Water management		93 390	93 390	–	–	–	–	–	–	93 390	98 509	103 198	
Waste water management		72 294	72 294	–	–	–	–	–	–	72 294	74 859	78 602	
Waste management		53 571	53 571	–	–	–	–	–	–	53 571	56 239	59 040	
Other		146	146	–	–	–	–	–	–	146	154	161	
Total Revenue - Functional	2	1 010 471	1 010 471	–	–	–	–	100	100	1 010 571	1 089 742	1 174 779	
Expenditure - Functional													
Governance and administration		161 273	161 273	–	–	–	–	–	–	161 273	170 547	181 654	
Executive and council		36 516	36 516	–	–	–	–	–	–	36 516	39 042	41 728	
Finance and administration		118 496	118 496	–	–	–	–	–	–	118 496	124 774	132 692	
Internal audit		6 261	6 261	–	–	–	–	–	–	6 261	6 730	7 234	
Community and public safety		162 979	162 979	–	–	–	–	–	–	162 979	166 932	178 062	
Community and social services		35 691	35 691	–	–	–	–	–	–	35 691	34 395	36 487	
Sport and recreation		51 222	51 222	–	–	–	–	–	–	51 222	53 676	57 233	
Public safety		66 745	66 745	–	–	–	–	–	–	66 745	71 365	76 308	
Housing		9 321	9 321	–	–	–	–	–	–	9 321	7 495	8 033	
Health		–	–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		48 020	48 020	–	–	–	–	100	100	48 120	48 733	51 621	
Planning and development		19 750	19 750	–	–	–	–	100	100	19 850	19 173	20 560	
Road transport		21 118	21 118	–	–	–	–	–	–	21 118	22 365	23 814	
Environmental protection		7 152	7 152	–	–	–	–	–	–	7 152	7 195	7 247	
Trading services		645 988	645 988	–	–	–	–	–	–	645 988	703 431	769 223	
Energy sources		442 295	442 295	–	–	–	–	–	–	442 295	487 491	540 238	
Water management		61 526	61 031	–	–	–	–	–	–	61 031	64 984	68 644	
Waste water management		55 498	55 993	–	–	–	–	–	–	55 993	59 242	63 258	
Waste management		86 669	86 669	–	–	–	–	–	–	86 669	91 714	97 083	
Other		1 076	1 076	–	–	–	–	–	–	1 076	1 130	1 186	
Total Expenditure - Functional	3	1 019 335	1 019 335	–	–	–	–	100	100	1 019 435	1 090 772	1 181 745	
Surplus/ (Deficit) for the year		(8 865)	(8 865)	–	–	–	–	–	–	(8 865)	(1 030)	(6 966)	

WC022 Witzenberg - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - B - 30/07/2025

Standard Classification Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousand	1	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
Revenue - Functional													
<i>Municipal governance and administration</i>		164 944	164 944	-	-	-	-	-	-	164 944	172 744	189 015	
Executive and council		308	308	-	-	-	-	-	-	308	323	339	
Mayor and Council		227	227	-	-	-	-	-	-	227	239	251	
Municipal Manager, Town Secretary and Chief		80	80	-	-	-	-	-	-	80	84	88	
Finance and administration		164 636	164 636	-	-	-	-	-	-	164 636	172 421	188 676	
Administrative and Corporate Support		11	11	-	-	-	-	-	-	11	12	13	
Finance		163 524	163 524	-	-	-	-	-	-	163 524	171 569	187 781	
Fleet Management		300	300	-	-	-	-	-	-	300	-	-	
Human Resources		705	705	-	-	-	-	-	-	705	740	777	
Marketing, Customer Relations, Publicity and Media		6	6	-	-	-	-	-	-	6	6	6	
Supply Chain Management		90	90	-	-	-	-	-	-	90	95	99	
<i>Community and public safety</i>		171 856	171 856	-	-	-	-	-	-	171 856	173 187	180 719	
Community and social services		141 914	141 914	-	-	-	-	-	-	141 914	145 779	151 929	
Aged Care		128 055	128 055	-	-	-	-	-	-	128 055	133 463	138 785	
Cemeteries, Funeral Parlours and Crematoriums		280	280	-	-	-	-	-	-	280	294	308	
Community Halls and Facilities		564	564	-	-	-	-	-	-	564	716	739	
Libraries and Archives		13 016	13 016	-	-	-	-	-	-	13 016	11 307	12 098	
Sport and recreation		9 044	9 044	-	-	-	-	-	-	9 044	8 622	9 053	
Recreational Facilities		8 066	8 066	-	-	-	-	-	-	8 066	8 469	8 893	
Sports Grounds and Stadiums		978	978	-	-	-	-	-	-	978	153	160	
Public safety		18 356	18 356	-	-	-	-	-	-	18 356	18 361	19 279	
Fire Fighting and Protection		877	877	-	-	-	-	-	-	877	8	9	
Police Forces, Traffic and Street Parking Control		17 479	17 479	-	-	-	-	-	-	17 479	18 352	19 270	
Housing		2 542	2 542	-	-	-	-	-	-	2 542	425	458	
Housing		2 542	2 542	-	-	-	-	-	-	2 542	425	458	
<i>Economic and environmental services</i>		5 541	5 541	-	-	-	-	100	100	5 641	14 611	8 197	
Planning and development		2 407	2 407	-	-	-	-	100	100	2 507	2 333	2 450	
Economic Development/Planning		400	400	-	-	-	-	100	100	500	226	237	
Town Planning, Building Regulations and		2 007	2 007	-	-	-	-	-	-	2 007	2 107	2 212	
Road transport		122	122	-	-	-	-	-	-	122	9 772	3 097	
Roads		122	122	-	-	-	-	-	-	122	9 772	3 097	
Environmental protection		3 013	3 013	-	-	-	-	-	-	3 013	2 506	2 650	
Biodiversity and Landscape		3 013	3 013	-	-	-	-	-	-	3 013	2 506	2 650	
<i>Trading services</i>		667 983	667 983	-	-	-	-	-	-	667 983	729 046	796 686	
Energy sources		448 729	448 729	-	-	-	-	-	-	448 729	499 440	555 846	
Electricity		448 729	448 729	-	-	-	-	-	-	448 729	499 440	555 846	
Water management		93 390	93 390	-	-	-	-	-	-	93 390	98 509	103 198	
Water Distribution		93 390	93 390	-	-	-	-	-	-	93 390	98 509	103 198	
Waste water management		72 294	72 294	-	-	-	-	-	-	72 294	74 859	78 602	
Sewerage		72 294	72 294	-	-	-	-	-	-	72 294	74 859	78 602	
Waste management		53 571	53 571	-	-	-	-	-	-	53 571	56 239	59 040	
Solid Waste Removal		53 571	53 571	-	-	-	-	-	-	53 571	56 239	59 040	
<i>Other</i>		146	146	-	-	-	-	-	-	146	154	161	
Licensing and Regulation		146	146	-	-	-	-	-	-	146	154	161	
Total Revenue - Functional	2	1 010 471	1 010 471	-	-	-	-	100	100	1 010 571	1 089 742	1 174 779	

Standard Classification Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Expenditure - Functional													
Municipal governance and administration		161 273	161 273	-	-	-	-	-	-	161 273	170 547	181 654	
Executive and council		36 516	36 516	-	-	-	-	-	-	36 516	39 042	41 728	
Mayor and Council		19 787	19 787	-	-	-	-	-	-	19 787	21 108	22 502	
Municipal Manager, Town Secretary and Chief		16 729	16 729	-	-	-	-	-	-	16 729	17 934	19 225	
Finance and administration		118 496	118 496	-	-	-	-	-	-	118 496	124 774	132 692	
Administrative and Corporate Support		16 982	16 982	-	-	-	-	-	-	16 982	17 879	18 988	
Asset Management		336	336	-	-	-	-	-	-	336	361	388	
Finance		36 646	36 646	-	-	-	-	-	-	36 646	38 011	40 322	
Fleet Management		5 144	5 144	-	-	-	-	-	-	5 144	5 519	5 921	
Human Resources		29 547	29 547	-	-	-	-	-	-	29 547	31 332	33 227	
Information Technology		5 902	5 902	-	-	-	-	-	-	5 902	6 238	6 595	
Legal Services		3 722	3 722	-	-	-	-	-	-	3 722	3 961	4 215	
Marketing, Customer Relations, Publicity and Media		6 198	6 198	-	-	-	-	-	-	6 198	6 442	6 919	
Property Services		1 105	1 105	-	-	-	-	-	-	1 105	1 187	1 274	
Supply Chain Management		11 239	11 239	-	-	-	-	-	-	11 239	12 066	12 954	
Valuation Service		1 676	1 676	-	-	-	-	-	-	1 676	1 779	1 889	
Internal audit		6 261	6 261	-	-	-	-	-	-	6 261	6 730	7 234	
Governance Function		6 261	6 261	-	-	-	-	-	-	6 261	6 730	7 234	
Community and public safety		162 979	162 979	-	-	-	-	-	-	162 979	166 932	178 062	
Community and social services		35 691	35 691	-	-	-	-	-	-	35 691	34 395	36 487	
Aged Care		4 336	4 336	-	-	-	-	-	-	4 336	2 231	2 355	
Cemeteries, Funeral Parlours and Crematoriums		6 474	6 474	-	-	-	-	-	-	6 474	6 078	6 312	
Child Care Facilities		103	103	-	-	-	-	-	-	103	108	114	
Community Halls and Facilities		11 753	11 753	-	-	-	-	-	-	11 753	12 605	13 441	
Disaster Management		79	79	-	-	-	-	-	-	79	83	87	
Education		1	1	-	-	-	-	-	-	1	1	1	
Libraries and Archives		12 945	12 945	-	-	-	-	-	-	12 945	13 288	14 178	
Sport and recreation		51 222	51 222	-	-	-	-	-	-	51 222	53 676	57 233	
Community Parks (including Nurseries)		17 370	17 370	-	-	-	-	-	-	17 370	18 626	19 835	
Recreational Facilities		22 317	22 317	-	-	-	-	-	-	22 317	22 731	24 239	
Sports Grounds and Stadiums		11 534	11 534	-	-	-	-	-	-	11 534	12 319	13 150	
Public safety		66 745	66 745	-	-	-	-	-	-	66 745	71 365	76 308	
Fire Fighting and Protection		16 575	16 575	-	-	-	-	-	-	16 575	17 713	18 930	
Police Forces, Traffic and Street Parking Control		50 170	50 170	-	-	-	-	-	-	50 170	53 652	57 378	
Housing		9 321	9 321	-	-	-	-	-	-	9 321	7 495	8 033	
Housing		9 294	9 294	-	-	-	-	-	-	9 294	7 467	8 004	
Informal Settlements		26	26	-	-	-	-	-	-	26	28	29	
Economic and environmental services		48 020	48 020	-	-	-	-	100	100	48 120	48 733	51 621	
Planning and development		19 750	19 750	-	-	-	-	100	100	19 850	19 173	20 560	
Corporate Wide Strategic Planning (IDPs, LEDS)		3 883	3 883	-	-	-	-	-	-	3 883	4 156	4 449	
Economic Development/Planning		2 809	2 809	-	-	-	-	100	100	2 909	3 040	3 239	
Town Planning, Building Regulations and		9 112	9 112	-	-	-	-	-	-	9 112	8 805	9 457	
Project Management Unit		3 946	3 946	-	-	-	-	-	-	3 946	3 172	3 415	
Road transport		21 118	21 118	-	-	-	-	-	-	21 118	22 365	23 814	
Roads		21 118	21 118	-	-	-	-	-	-	21 118	22 365	23 814	
Environmental protection		7 152	7 152	-	-	-	-	-	-	7 152	7 195	7 247	
Biodiversity and Landscape		7 152	7 152	-	-	-	-	-	-	7 152	7 195	7 247	
Trading services		645 988	645 988	-	-	-	-	-	-	645 988	703 431	769 223	
Energy sources		442 295	442 295	-	-	-	-	-	-	442 295	487 491	540 238	
Electricity		436 620	436 620	-	-	-	-	-	-	436 620	481 992	534 433	
Street Lighting and Signal Systems		5 674	5 674	-	-	-	-	-	-	5 674	5 498	5 805	
Water management		61 526	61 031	-	-	-	-	-	-	61 031	64 984	68 644	
Water Treatment		315	315	-	-	-	-	-	-	315	339	365	
Water Distribution		58 196	58 196	-	-	-	-	-	-	58 196	61 477	64 949	
Water Storage		3 015	2 520	-	-	-	-	-	-	2 520	3 168	3 330	
Waste water management		55 498	55 993	-	-	-	-	-	-	55 993	59 242	63 258	
Public Toilets		2 299	2 299	-	-	-	-	-	-	2 299	2 467	2 646	
Sewerage		45 570	46 065	-	-	-	-	-	-	46 065	48 594	51 834	
Storm Water Management		7 627	7 627	-	-	-	-	-	-	7 627	8 179	8 776	
Waste Water Treatment		1	1	-	-	-	-	-	-	1	2	2	
Waste management		86 669	86 669	-	-	-	-	-	-	86 669	91 714	97 083	
Solid Waste Disposal (Landfill Sites)		33 026	33 026	-	-	-	-	-	-	33 026	34 742	36 549	
Solid Waste Removal		53 540	53 540	-	-	-	-	-	-	53 540	56 862	60 415	
Street Cleaning		103	103	-	-	-	-	-	-	103	110	119	
Other		1 076	1 076	-	-	-	-	-	-	1 076	1 130	1 186	
Licensing and Regulation		26	26	-	-	-	-	-	-	26	27	29	
Tourism		1 050	1 050	-	-	-	-	-	-	1 050	1 103	1 158	
Total Expenditure - Functional	3	1 019 335	1 019 335	-	-	-	-	100	100	1 019 435	1 090 772	1 181 745	
Surplus/ (Deficit) for the year		(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 030)	(6 966)	

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/07/2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		161 635	161 635	-	-	-	-	-	-	161 635
Vote 2 - Community Services		157 944	157 944	-	-	-	-	100	100	158 044
Vote 3 - Corporate Services		18 558	18 558	-	-	-	-	-	-	18 558
Vote 4 - Technical Services		671 596	671 596	-	-	-	-	-	-	671 596
Vote 5 - Municipal Manager		737	737	-	-	-	-	-	-	737
Total Revenue by Vote	2	1 010 471	1 010 471	-	-	-	-	100	100	1 010 571
Expenditure by Vote	1									
Vote 1 - Financial Services		49 466	49 466	-	-	-	-	-	-	49 466
Vote 2 - Community Services		125 271	125 271	-	-	-	-	100	100	125 371
Vote 3 - Corporate Services		133 940	133 940	-	-	-	-	-	-	133 940
Vote 4 - Technical Services		686 298	686 298	-	-	-	-	-	-	686 298
Vote 5 - Municipal Manager		24 361	24 361	-	-	-	-	-	-	24 361
Total Expenditure by Vote	2	1 019 335	1 019 335	-	-	-	-	100	100	1 019 435
Surplus/ (Deficit) for the year	2	(8 865)	(8 865)	-	-	-	-	-	-	(8 865)

WC022 Witzenberg - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 30/07/2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands										
Revenue by Vote	1									
Vote 1 - Financial Services		161 635	161 635	-	-	-	-	-	-	161 635
1,2 - Income		120 942	120 942	-	-	-	-	-	-	120 942
1,3 - Financial Administration		40 305	40 305	-	-	-	-	-	-	40 305
1,4 - Credit Control		298	298	-	-	-	-	-	-	298
1,5 - Supply Chain & Expenditure		90	90	-	-	-	-	-	-	90
Vote 2 - Community Services		157 944	157 944	-	-	-	-	100	100	158 044
2,2 - Cemeteries		280	280	-	-	-	-	-	-	280
2,3 - Housing		2 630	2 630	-	-	-	-	-	-	2 630
2,4 - Libraries		13 265	13 265	-	-	-	-	-	-	13 265
2,5 - Resorts & Swimming Pools		8 066	8 066	-	-	-	-	-	-	8 066
2,6 - Social Services		128 055	128 055	-	-	-	-	-	-	128 055
2,7 - Fire Services & Disaster Management		877	877	-	-	-	-	-	-	877
2,8 - Environment & Licensing		3 159	3 159	-	-	-	-	-	-	3 159
2,9 - Community Halls and Amenities		1 212	1 212	-	-	-	-	-	-	1 212
2,10 - Local Economic Development		400	400	-	-	-	-	100	100	500
Vote 3 - Corporate Services		18 558	18 558	-	-	-	-	-	-	18 558
3,2 - Human Resources		705	705	-	-	-	-	-	-	705
3,3 - Administration		11	11	-	-	-	-	-	-	11
3,5 - Marketing & Communication		6	6	-	-	-	-	-	-	6
3,6 - Thusong Centre		130	130	-	-	-	-	-	-	130
3,7 - Traffic and Protection Services		17 479	17 479	-	-	-	-	-	-	17 479
3,9 - Council Cost		227	227	-	-	-	-	-	-	227
Vote 4 - Technical Services		671 596	671 596	-	-	-	-	-	-	671 596
4,1 - Director: Technical Services		80	80	-	-	-	-	-	-	80
4,2 - Electro Technical Services		449 772	449 772	-	-	-	-	-	-	449 772
4,3 - Water Storage & Distribution		93 390	93 390	-	-	-	-	-	-	93 390
4,4 - Waste Water Management		72 696	72 696	-	-	-	-	-	-	72 696
4,5 - Waste Management		53 494	53 494	-	-	-	-	-	-	53 494
4,6 - Roads		122	122	-	-	-	-	-	-	122
4,8 - Town Planning & Building Control		1 742	1 742	-	-	-	-	-	-	1 742
4,10 - Mechanical Workshop		300	300	-	-	-	-	-	-	300
Vote 5 - Municipal Manager		737	737	-	-	-	-	-	-	737
5,3 - Property & Legal Services		737	737	-	-	-	-	-	-	737
Total Revenue by Vote	2	1 010 471	1 010 471	-	-	-	-	100	100	1 010 571
Expenditure by Vote	1									
Vote 1 - Financial Services		49 466	49 466	-	-	-	-	-	-	49 466
1,1 - Director: Finance		1 980	1 980	-	-	-	-	-	-	1 980
1,2 - Income		10 521	10 521	-	-	-	-	-	-	10 521
1,3 - Financial Administration		18 190	18 190	-	-	-	-	-	-	18 190
1,4 - Credit Control		7 368	7 368	-	-	-	-	-	-	7 368
1,5 - Supply Chain & Expenditure		11 406	11 406	-	-	-	-	-	-	11 406
Vote 2 - Community Services		125 271	125 271	-	-	-	-	100	100	125 371
2,1 - Director: Community Services		1 728	1 728	-	-	-	-	-	-	1 728
2,2 - Cemeteries		6 466	6 466	-	-	-	-	-	-	6 466
2,3 - Housing		10 190	10 190	-	-	-	-	-	-	10 190
2,4 - Libraries		16 703	16 703	-	-	-	-	-	-	16 703
2,5 - Resorts & Swimming Pools		18 559	18 559	-	-	-	-	-	-	18 559

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands										
2,6 - Social Services		4 417	4 417	-	-	-	-	-	-	4 417
2,7 - Fire Services & Disaster Management		16 654	16 654	-	-	-	-	-	-	16 654
2,8 - Environment & Licencing		7 090	7 090	-	-	-	-	-	-	7 090
2,9 - Community Halls and Amenities		40 631	40 631	-	-	-	-	-	-	40 631
2,10 - Local Economic Development		2 832	2 832	-	-	-	-	100	100	2 932
Vote 3 - Corporate Services		133 940	133 940	-	-	-	-	-	-	133 940
3,1 - Director: Corporate Services		3 196	3 196	-	-	-	-	-	-	3 196
3,2 - Human Resources		29 547	29 547	-	-	-	-	-	-	29 547
3,3 - Administration		16 982	16 982	-	-	-	-	-	-	16 982
3,4 - Information Technology		5 902	5 902	-	-	-	-	-	-	5 902
3,5 - Marketing & Communication		6 198	6 198	-	-	-	-	-	-	6 198
3,6 - Thusong Centre		1 108	1 108	-	-	-	-	-	-	1 108
3,7 - Traffic and Protection Services		50 170	50 170	-	-	-	-	-	-	50 170
3,8 - Tourism		1 050	1 050	-	-	-	-	-	-	1 050
3,9 - Council Cost		19 787	19 787	-	-	-	-	-	-	19 787
Vote 4 - Technical Services		686 298	686 298	-	-	-	-	-	-	686 298
4,1 - Director: Technical Services		3 447	3 447	-	-	-	-	-	-	3 447
4,2 - Electro Technical Services		441 804	441 804	-	-	-	-	-	-	441 804
4,3 - Water Storage & Distribution		62 006	61 511	-	-	-	-	-	-	61 511
4,4 - Waste Water Management		45 572	46 067	-	-	-	-	-	-	46 067
4,5 - Waste Management		86 669	86 669	-	-	-	-	-	-	86 669
4,6 - Roads		21 118	21 118	-	-	-	-	-	-	21 118
4,7 - Storm Water Management		9 127	9 127	-	-	-	-	-	-	9 127
4,8 - Town Planning & Building Control		9 112	9 112	-	-	-	-	-	-	9 112
4,9 - Public Toilets		2 299	2 299	-	-	-	-	-	-	2 299
4,10 - Mechanical Workshop		5 144	5 144	-	-	-	-	-	-	5 144
Vote 5 - Municipal Manager		24 361	24 361	-	-	-	-	-	-	24 361
5,1 - Municipal Manager		6 419	6 419	-	-	-	-	-	-	6 419
5,2 - Performance & Project Management		3 946	3 946	-	-	-	-	-	-	3 946
5,3 - Property & Legal Services		3 852	3 852	-	-	-	-	-	-	3 852
5,4 - Internal Audit		6 261	6 261	-	-	-	-	-	-	6 261
5,5 - IDP		3 883	3 883	-	-	-	-	-	-	3 883
Total Expenditure by Vote	2	1 019 335	1 019 335	-	-	-	-	100	100	1 019 435
Surplus/ (Deficit) for the year	2	(8 865)	(8 865)	-	-	-	-	-	-	(8 865)

WC022 Witzenberg - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 30/07/2025

Woolworths - Table B4 Consolidated Adjustments Budget - financial performance (revenue and expenditure) - 30/06/2025												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	442 689	442 689	-	-	-	-	-	-	442 689	492 693	548 344
Service charges - Water	2	53 401	53 401	-	-	-	-	-	-	53 401	56 207	59 152
Service charges - Waste Water Management	2	54 590	54 590	-	-	-	-	-	-	54 590	56 152	58 836
Service charges - Waste Management	2	36 276	36 276	-	-	-	-	-	-	36 276	37 996	39 797
Sale of Goods and Rendering of Services		5 813	5 813	-	-	-	-	-	-	5 813	6 103	6 409
Agency services		4 918	4 918	-	-	-	-	-	-	4 918	5 164	5 423
Interest		11	11	-	-	-	-	-	-	11	12	13
Interest earned from Receivables		24 727	24 727	-	-	-	-	-	-	24 727	25 963	27 261
Interest earned from Current and Non Current Assets		23 567	23 567	-	-	-	-	-	-	23 567	24 745	25 982
Rent on Land		29	29	-	-	-	-	-	-	29	30	31
Rental from Fixed Assets		6 316	6 316	-	-	-	-	-	-	6 316	6 632	6 963
Operational Revenue		1 852	1 852	-	-	-	-	-	-	1 852	1 944	2 042
Non-Exchange Revenue												
Property rates		120 291	120 291	-	-	-	-	-	-	120 291	130 091	140 685
Surcharges and Taxes		4 849	4 849	-	-	-	-	-	-	4 849	5 468	5 281
Fines, penalties and forfeits		11 816	11 816	-	-	-	-	-	-	11 816	12 407	13 028
Licences or permits		2 566	2 566	-	-	-	-	-	-	2 566	2 694	2 829
Transfer and subsidies - Operational		182 230	182 230	-	-	-	-	100	100	182 330	182 904	195 443
Interest		3 744	3 744	-	-	-	-	-	-	3 744	3 932	4 128
Operational Revenue		3 250	3 250	-	-	-	-	-	-	3 250	3 412	3 583
Total Revenue (excluding capital transfers and		982 936	982 936	-	-	-	-	100	100	983 036	1 054 551	1 145 229
Expenditure By Type												
Employee related costs		309 360	309 360	-	-	-	-	-	-	309 360	328 514	353 139
Remuneration of councillors		13 228	13 228	-	-	-	-	-	-	13 228	14 160	15 145
Bulk purchases - electricity		396 245	396 245	-	-	-	-	-	-	396 245	441 118	491 072
Inventory consumed		28 145	28 145	-	-	-	-	-	-	28 145	28 529	29 525
Debt impairment		76 891	76 891	-	-	-	-	-	-	76 891	81 490	86 399
Depreciation and amortisation		34 090	34 090	-	-	-	-	-	-	34 090	35 794	37 584
Interest		10 742	10 742	-	-	-	-	-	-	10 742	11 279	11 843
Contracted services		76 979	76 905	-	-	-	-	100	100	77 005	74 756	77 629
Transfers and subsidies		4 931	4 931	-	-	-	-	-	-	4 931	3 246	3 428
Irrecoverable debts written off		0	0	-	-	-	-	-	-	0	0	0
Operational costs		68 723	68 797	-	-	-	-	-	-	68 797	71 885	75 980
Total Expenditure		1 019 335	1 019 335	-	-	-	-	100	100	1 019 435	1 090 772	1 181 745
Surplus/(Deficit)		(36 399)	(36 399)	-	-	-	-	-	-	(36 399)	(36 221)	(36 516)
Transfers and subsidies - capital (monetary allocations)		27 535	27 535	-	-	-	-	-	-	27 535	35 191	29 550
Surplus/(Deficit) after capital transfers & contributions		(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 029)	(6 966)
Surplus/(Deficit) after income tax		(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 029)	(6 966)
Surplus/(Deficit) attributable to municipality		(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 029)	(6 966)
Surplus/ (Deficit) for the year		(8 865)	(8 865)	-	-	-	-	-	-	(8 865)	(1 029)	(6 966)

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 30/07/2025

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 2 - Community Services	2	6 221	6 221	-	-	-	-	455	455	6 676	-	8 736
Vote 4 - Technical Services		19 907	19 907	-	-	-	-	1 000	1 000	20 907	35 631	23 673
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	26 128	26 128	-	-	-	-	1 455	1 455	27 583	35 631	32 409
Single-year expenditure to be adjusted												
Vote 1 - Financial Services	2	50	50	-	-	-	-	-	-	50	50	50
Vote 2 - Community Services		14 296	14 296	-	-	-	-	-	-	14 296	1 030	2 450
Vote 3 - Corporate Services		1 580	1 580	-	-	-	-	-	-	1 580	635	50
Vote 4 - Technical Services		32 942	32 942	-	-	-	-	2 664	2 664	35 606	12 753	6 329
Vote 5 - Municipal Manager		50	50	-	-	-	-	-	-	50	50	50
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		48 918	48 918	-	-	-	-	2 664	2 664	51 582	14 518	8 929
Total Capital Expenditure - Vote		75 047	75 047	-	-	-	-	4 119	4 119	79 165	50 149	41 338
Capital Expenditure - Functional												
Governance and administration		3 094	3 094	-	-	-	-	1 361	1 361	4 455	2 885	250
Executive and council		764	764	-	-	-	-	-	-	764	250	250
Finance and administration		2 330	2 330	-	-	-	-	1 361	1 361	3 691	2 635	-
Community and public safety		20 258	20 258	-	-	-	-	455	455	20 713	980	11 136
Community and social services		11 965	11 965	-	-	-	-	-	-	11 965	520	10 836
Sport and recreation		6 974	6 974	-	-	-	-	284	284	7 257	460	300
Public safety		1 320	1 320	-	-	-	-	171	171	1 491	-	-
Economic and environmental services		16 245	16 245	-	-	-	-	-	-	16 245	33 082	27 771
Planning and development		275	275	-	-	-	-	-	-	275	-	-
Road transport		15 750	15 750	-	-	-	-	-	-	15 750	33 082	27 771
Environmental protection		220	220	-	-	-	-	-	-	220	-	-
Trading services		40 449	40 449	-	-	-	-	2 303	2 303	42 752	19 944	10 792
Energy sources		24 568	24 568	-	-	-	-	1 303	1 303	25 871	6 018	10 057
Water management		12 881	12 881	-	-	-	-	300	300	13 181	12 991	-
Waste water management		2 000	2 000	-	-	-	-	700	700	2 700	500	500
Waste management		1 000	1 000	-	-	-	-	-	-	1 000	435	236
Total Capital Expenditure - Functional	3	80 047	80 047	-	-	-	-	4 119	4 119	84 165	56 891	49 950
Funded by:												
National Government		25 887	25 887	-	-	-	-	-	-	25 887	25 547	30 601
Provincial Government		1 702	1 702	-	-	-	-	-	-	1 702	9 644	2 963
District Municipality		185	185	-	-	-	-	-	-	185	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial)		-	-	-	-	-	-	-	-	-	-	-
Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		2 239	2 239	-	-	-	-	-	-	2 239	-	-
Transfers recognised - capital		30 013	30 013	-	-	-	-	-	-	30 013	35 191	33 564
Borrowing	4	15 000	15 000	-	-	-	-	1 303	1 303	16 303	-	-
Internally generated funds		35 034	35 034	-	-	-	-	2 816	2 816	37 850	21 700	16 386
Total Capital Funding		80 047	80 047	-	-	-	-	4 119	4 119	84 165	56 891	49 950

WC022 Witzenberg - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 30/07/2025

Budget Year 2025/26											Budget Year +1 2026/27	Budget Year +2 2027/28	
Vote Description	Ref	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 2 - Community Services		6 221	6 221	-	-	-	-	-	455	455	6 676	-	8 736
2.2 - Cemeteries		-	-	-	-	-	-	-	-	-	-	-	8 736
2.7 - Fire Services & Disaster Management		1 020	1 020	-	-	-	-	-	171	171	1 191	-	-
2.9 - Community Halls and Amenities		5 202	5 202	-	-	-	-	-	284	284	5 485	-	-
Vote 4 - Technical Services		19 907	19 907	-	-	-	-	-	1 000	1 000	20 907	35 631	23 673
4.2 - Electro Technical Services		9 318	9 318	-	-	-	-	-	-	-	9 318	5 300	9 314
4.3 - Water Storage & Distribution		5 189	5 189	-	-	-	-	-	300	300	5 489	11 791	-
4.4 - Waste Water Management		700	700	-	-	-	-	-	700	700	1 400	200	200
4.6 - Roads	4 700	4 700	-	-	-	-	-	-	-	4 700	18 340	14 159	
Capital multi-year expenditure sub-total		26 128	26 128	-	-	-	-	1 455	1 455	27 583	35 631	32 409	
Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 1 - Financial Services		50	50	-	-	-	-	-	-	-	50	50	50
1.1 - Director: Finance		50	50	-	-	-	-	-	-	-	50	50	50
Vote 2 - Community Services		14 296	14 296	-	-	-	-	-	-	-	14 296	1 030	2 450
2.1 - Director: Community Services		64	64	-	-	-	-	-	-	-	64	50	50
2.2 - Cemeteries		100	100	-	-	-	-	-	-	-	100	-	-
2.4 - Libraries		11 865	11 865	-	-	-	-	-	-	-	11 865	-	-
2.8 - Environment & Licencing		220	220	-	-	-	-	-	-	-	220	-	-
2.9 - Community Halls and Amenities		1 772	1 772	-	-	-	-	-	-	-	1 772	980	2 400
2.10 - Local Economic Development		275	275	-	-	-	-	-	-	-	275	-	-
Vote 3 - Corporate Services		1 580	1 580	-	-	-	-	-	-	-	1 580	635	50
3.1 - Director: Corporate Services		50	50	-	-	-	-	-	-	-	50	50	50
3.3 - Administration		300	300	-	-	-	-	-	-	-	300	-	-
3.4 - Information Technology		300	300	-	-	-	-	-	-	-	300	300	-
3.5 - Marketing & Communication		130	130	-	-	-	-	-	-	-	130	285	-
3.7 - Traffic and Protection Services		300	300	-	-	-	-	-	-	-	300	-	-
3.9 - Council Cost		500	500	-	-	-	-	-	-	-	500	-	-
Vote 4 - Technical Services		32 942	32 942	-	-	-	-	-	2 664	2 664	35 606	12 753	6 329
4.1 - Director: Technical Services		50	50	-	-	-	-	-	-	-	50	50	50
4.2 - Electro Technical Services		15 250	15 250	-	-	-	-	-	1 303	1 303	16 553	718	743
4.3 - Water Storage & Distribution		7 692	7 692	-	-	-	-	-	-	-	7 692	1 200	-
4.4 - Waste Water Management		1 300	1 300	-	-	-	-	-	-	-	1 300	300	300
4.5 - Waste Management		1 000	1 000	-	-	-	-	-	-	-	1 000	435	236
4.6 - Roads		6 050	6 050	-	-	-	-	-	-	-	6 050	8 000	5 000
4.10 - Mechanical Workshop		1 600	1 600	-	-	-	-	-	1 361	1 361	2 961	2 050	-
Vote 5 - Municipal Manager		50	50	-	-	-	-	-	-	-	50	50	50
5.1 - Municipal Manager	50	50	-	-	-	-	-	-	-	50	50	50	
Capital single-year expenditure sub-total		48 918	48 918	-	-	-	-	2 664	2 664	51 582	14 518	8 929	
Total Capital Expenditure		75 047	75 047	-	-	-	-	4 119	4 119	79 165	50 149	41 338	

WC022 Witzenberg - Table B6 Consolidated Adjustments Budget Financial Position - 30/07/2025

Description	Ref	Budget Year 2025/26								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands										
ASSETS										
Current assets										
Cash and cash equivalents		220 325	220 325	-	-	-	-	(4 019)	(4 019)	216 306
Trade and other receivables from exchange transactio	1	82 787	82 787	-	-	-	-	-	-	82 787
Receivables from non-exchange transactions	1	55 304	55 304	-	-	-	-	-	-	55 304
Inventory		26 712	26 712	-	-	-	-	-	-	26 712
VAT		3 333	3 333	-	-	-	-	-	-	3 333
Other current assets		240	240	-	-	-	-	-	-	240
Total current assets		388 701	388 701	-	-	-	-	(4 019)	(4 019)	384 683
Non current assets										
Investment property		38 604	38 604	-	-	-	-	-	-	38 604
Property, plant and equipment		1 179 702	1 179 702	-	-	-	-	4 119	4 119	1 183 821
Heritage assets		550	550	-	-	-	-	-	-	550
Intangible assets		1 531	1 531	-	-	-	-	-	-	1 531
Other non-current assets		-	-	-	-	-	-	-	-	-
Total non current assets		1 220 387	1 220 387	-	-	-	-	4 119	4 119	1 224 505
TOTAL ASSETS		1 609 088	1 609 088	-	-	-	-	100	100	1 609 188
LIABILITIES										
Current liabilities										
Financial liabilities		(3 433)	(3 433)	-	-	-	-	-	-	(3 433)
Consumer deposits		9 739	9 739	-	-	-	-	-	-	9 739
Trade and other payables from exchange transactions		89 877	89 877	-	-	-	-	100	100	89 977
Trade and other payables from non-exchange transac		6 797	6 797	-	-	-	-	-	-	6 797
Provisions		38 184	38 184	-	-	-	-	-	-	38 184
VAT		-	-	-	-	-	-	-	-	-
Total current liabilities		141 164	141 164	-	-	-	-	100	100	141 264
Non current liabilities										
Borrowing	1	20 299	20 299	-	-	-	-	-	-	20 299
Provisions	1	87 943	87 943	-	-	-	-	-	-	87 943
Other non-current liabilities		83 812	83 812	-	-	-	-	-	-	83 812
Total non current liabilities		192 053	192 053	-	-	-	-	-	-	192 053
TOTAL LIABILITIES		333 218	333 218	-	-	-	-	100	100	333 318
NET ASSETS	2	1 275 870	1 275 870	-	-	-	-	0	0	1 275 870
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)		1 264 704	1 264 704	-	-	-	-	-	-	1 264 704
Funds and Reserves		11 166	11 166	-	-	-	-	-	-	11 166
TOTAL COMMUNITY WEALTH/EQUITY		1 275 870	1 275 870	-	-	-	-	-	-	1 275 870

WC022 Witzenberg - Table B7 Consolidated Adjustments Budget Cash Flows - 30/07/2025

Description	Ref	Budget Year 2025/26								
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		114 277	114 277	-	-	-	-	-	-	114 277
Service charges		623 670	623 670	-	-	-	-	-	-	623 670
Other revenue		38 334	38 334	-	-	-	-	-	-	38 334
Transfers and Subsidies - Operational	1	175 756	175 756	-	-	-	-	100	100	175 856
Transfers and Subsidies - Capital	1	35 189	35 189	-	-	-	-	-	-	35 189
Interest		52 049	52 049	-	-	-	-	-	-	52 049
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(941 929)	(941 929)	-	-	-	-	-	-	(941 929)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants	1	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		97 347	97 347	-	-	-	-	100	100	97 447
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(80 047)	(80 047)	-	-	-	-	(4 119)	(4 119)	(84 165)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(80 047)	(80 047)	-	-	-	-	(4 119)	(4 119)	(84 165)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(6 369)	(6 369)	-	-	-	-	-	-	(6 369)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(6 369)	(6 369)	-	-	-	-	-	-	(6 369)
NET INCREASE/ (DECREASE) IN CASH HELD		10 932	10 932	-	-	-	-	(4 019)	(4 019)	6 913
Cash/cash equivalents at the year begin:	2	209 837	209 837	-	-	-	-	-	-	209 837
Cash/cash equivalents at the year end:	2	220 769	220 769	-	-	-	-	(4 019)	(4 019)	216 750

WC022 Witzenberg - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 30/07/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	220 769	220 769	–	–	–	–	(4 019)	(4 019)	216 750	232 719	216 168
Other current investments > 90 days		54 860	54 860	–	–	–	–	0	0	54 860	51 673	84 259
Cash and investments available:		275 629	275 629	–	–	–	–	(4 019)	(4 019)	271 610	284 392	300 427
Applications of cash and investments												
Unspent conditional transfers		4 344	4 344	–	–	–	–	–	–	4 344	427	(2 666)
Statutory requirements		(2 640)	(2 640)	–	–	–	–	–	–	(2 640)	5 312	13 755
Other working capital requirements	2	(19 885)	(19 885)	–	–	–	–	109 863	109 863	89 977	93 955	94 235
Other provisions		38 184	38 184	–	–	–	–	–	–	38 184	39 598	41 083
Reserves to be backed by cash/investments		11 166	11 166	–	–	–	–	–	–	11 166	11 166	11 166
Total Application of cash and investments:		31 168	31 168	–	–	–	–	109 863	109 863	141 031	150 458	157 574
Surplus(shortfall)		244 460	244 460	–	–	–	–	(113 881)	(113 881)	130 579	133 933	142 853
Other working capital requirements												
Debtors		109 763	109 763							–	–	–
Creditors due		89 877	89 877							89 977	93 955	94 235
Total Other working capital requirements		19 885	19 885							(89 977)	(93 955)	(94 235)
Debtors collection assumptions:												
Balance outstanding - debtors		138 090	138 090							138 090	139 705	145 930
Estimate of debtors collection rate		79,49%	79,49%							0,00%	0,00%	0,00%
Long term investments committed												
Balance (Insert description; eg sinking fund)												
Reserves to be backed by cash/investments												
Capital replacement		11 166	11 166							11 166	11 166	11 166
Total Reserves to be backed by cash/investments		11 166	11 166							11 166	11 166	11 166

WC022 Witzenberg - Table B9 Consolidated Asset Management - 30/07/2025

Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	30 336	30 336	-	-	-	-	2 361	2 361	32 697	24 985	21 461	
Roads Infrastructure		4 750	4 750	-	-	-	-	-	-	4 750	8 696	11 196	
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	518	543	
Water Supply Infrastructure		6 613	6 613	-	-	-	-	300	300	6 913	11 791	-	
Sanitation Infrastructure		500	500	-	-	-	-	700	700	1 200	-	-	
Infrastructure		11 863	11 863	-	-	-	-	1 000	1 000	12 863	21 005	11 738	
Community Facilities		12 050	12 050	-	-	-	-	-	-	12 050	-	8 736	
Sport and Recreation Facilities		200	200	-	-	-	-	-	-	200	-	-	
Community Assets		12 250	12 250	-	-	-	-	-	-	12 250	-	8 736	
Computer Equipment		330	330	-	-	-	-	-	-	330	335	-	
Furniture and Office Equipment		1 064	1 064	-	-	-	-	-	-	1 064	500	250	
Machinery and Equipment		3 230	3 230	-	-	-	-	-	-	3 230	1 145	736	
Transport Assets		1 600	1 600	-	-	-	-	1 361	1 361	2 961	2 000	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	9 300	9 300	-	-	-	-	-	-	9 300	10 820	6 300	
Roads Infrastructure		6 000	6 000	-	-	-	-	-	-	6 000	8 000	5 000	
Electrical Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 000	1 000	
Water Supply Infrastructure		1 000	1 000	-	-	-	-	-	-	1 000	1 000	-	
Sanitation Infrastructure		1 300	1 300	-	-	-	-	-	-	1 300	300	300	
Infrastructure		9 300	9 300	-	-	-	-	-	-	9 300	10 300	6 300	
Community Facilities		-	-	-	-	-	-	-	-	-	520	-	
Community Assets		-	-	-	-	-	-	-	-	-	520	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets to be adjusted	2a	40 411	40 411	-	-	-	-	1 758	1 758	42 168	21 086	22 190	
Roads Infrastructure		5 000	5 000	-	-	-	-	-	-	5 000	16 386	11 576	
Electrical Infrastructure		23 318	23 318	-	-	-	-	1 303	1 303	24 621	4 300	8 314	
Water Supply Infrastructure		5 269	5 269	-	-	-	-	-	-	5 269	200	-	
Sanitation Infrastructure		200	200	-	-	-	-	-	-	200	200	200	
Infrastructure		33 787	33 787	-	-	-	-	1 303	1 303	35 090	21 086	20 090	
Community Facilities		100	100	-	-	-	-	-	-	100	-	2 100	
Sport and Recreation Facilities		5 834	5 834	-	-	-	-	284	284	6 117	-	-	
Community Assets		5 934	5 934	-	-	-	-	284	284	6 217	-	2 100	
Operational Buildings		600	600	-	-	-	-	171	171	771	-	-	
Other Assets		600	600	-	-	-	-	171	171	771	-	-	
Machinery and Equipment		90	90	-	-	-	-	-	-	90	-	-	
Total Capital Expenditure to be adjusted	4	15 750	15 750	-	-	-	-	-	-	15 750	33 082	27 771	
Roads Infrastructure		24 318	24 318	-	-	-	-	1 303	1 303	25 621	5 818	9 857	
Electrical Infrastructure		12 881	12 881	-	-	-	-	300	300	13 181	12 991	-	
Water Supply Infrastructure		2 000	2 000	-	-	-	-	700	700	2 700	500	500	
Sanitation Infrastructure		54 949	54 949	-	-	-	-	2 303	2 303	57 252	52 391	38 128	
Community Facilities		12 150	12 150	-	-	-	-	-	-	12 150	520	10 836	
Sport and Recreation Facilities		6 034	6 034	-	-	-	-	284	284	6 317	-	-	
Community Assets		18 184	18 184	-	-	-	-	284	284	18 468	520	10 836	
Operational Buildings		600	600	-	-	-	-	171	171	771	-	-	
Other Assets		600	600	-	-	-	-	171	171	771	-	-	
Computer Equipment		330	330	-	-	-	-	-	-	330	335	-	
Furniture and Office Equipment		1 064	1 064	-	-	-	-	-	-	1 064	500	250	
Machinery and Equipment		3 320	3 320	-	-	-	-	-	-	3 320	1 145	736	
Transport Assets		1 600	1 600	-	-	-	-	1 361	1 361	2 961	2 000	-	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	80 047	80 047	-	-	-	-	4 119	4 119	84 165	56 891	49 950	
ASSET REGISTER SUMMARY - PPE (WDV)													
Roads Infrastructure	5	378 169	378 169	-	-	-	-	-	-	378 169	410 635	437 761	
Storm water Infrastructure		71 955	71 955	-	-	-	-	-	-	71 955	71 396	70 809	
Electrical Infrastructure		(466)	(466)	-	-	-	-	1 303	1 303	837	2 906	10 265	
Water Supply Infrastructure		222 424	222 424	-	-	-	-	300	300	222 724	233 754	232 010	
Sanitation Infrastructure		128 605	128 605	-	-	-	-	700	700	129 305	126 249	123 755	
Solid Waste Infrastructure		5 421	5 421	-	-	-	-	-	-	5 421	(11 043)	(28 551)	
Information and Communication Infrastructure		9 848	9 848	-	-	-	-	-	-	9 848	9 848	9 848	
Infrastructure		815 956	815 956	-	-	-	-	2 303	2 303	818 259	843 745	855 896	
Community Assets		96 869	96 869	-	-	-	-	284	284	97 153	95 355	104 055	
Heritage Assets		550	550	-	-	-	-	-	-	550	550	550	
Investment properties		38 604	38 604	-	-	-	-	-	-	38 604	38 399	38 185	
Other Assets		161 427	161 427	-	-	-	-	171	171	161 598	161 427	161 427	
Intangible Assets		1 531	1 531	-	-	-	-	-	-	1 531	1 437	1 338	
Computer Equipment		(1 969)	(1 969)	-	-	-	-	-	-	(1 969)	(4 183)	(6 859)	
Furniture and Office Equipment		2 420	2 420	-	-	-	-	-	-	2 420	2 288	1 874	
Machinery and Equipment		20 568	20 568	-	-	-	-	-	-	20 568	21 311	21 770	
Transport Assets		10 419	10 419	-	-	-	-	1 361	1 361	11 780	7 142	1 602	
Land		74 012	74 012	-	-	-	-	-	-	74 012	74 012	74 012	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 220 387	1 220 387	-	-	-	-	4 119	4 119	1 224 505	1 241 483	1 253 849	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment	3	34 090	34 090	-	-	-	-	-	-	34 090	35 794	37 584	
Repairs and Maintenance by asset class		25 778	25 778	-	-	-	-	-	-	25 778	25 322	26 137	
Roads Infrastructure		7 181	7 181	-	-	-	-	-	-	7 181	7 421	7 792	
Storm water Infrastructure		204	204	-	-	-	-	-	-	204	214	225	
Electrical Infrastructure		2 390	2 390	-	-	-	-	-	-	2 390	2 509	2 635	
Water Supply Infrastructure		2 856	2 856	-	-	-	-	-	-	2 856	2 999	3 149	
Sanitation Infrastructure		4 730	4 730	-	-	-	-	-	-	4 730	4 967	5 215	
Infrastructure		17 361	17 361	-	-	-	-	-	-	17 361	18 110	19 015	
Community Facilities		1 715	1 715	-	-	-	-	-	-	1 715	688	723	
Sport and Recreation Facilities		312	312	-	-	-	-	-	-	312	328	344	
Community Assets		2 027	2 027	-	-	-	-	-	-	2 027	1 016	1 067	
Operational Buildings		557	557	-	-	-	-	-	-	557	585	614	
Housing		275	275	-	-	-	-	-	-	275	289	303	
Other Assets		832	832	-	-	-	-	-	-	832	874	917	
Computer Equipment		176	176	-	-	-	-	-	-	176	184	194	
Furniture and Office Equipment		24	24	-	-	-	-	-	-	24	25	27	
Machinery and Equipment		330	330	-	-	-	-	-	-	330	347	364	
Transport Assets		5 028	5 028	-	-	-	-	5 028	4 766	4 766	4 553	4 553	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		59 868	59 868	-	-	-	-	-	-	59 868	61 117	63 721	
Renewal and upgrading of Existing Assets as % of total capex		62.1%	62.1%							61.2%	56.1%	57.0%	
Renewal and upgrading of Existing Assets as % of deprecn"		145.8%	145.8%							151.0%	89.1%	75.8%	

Description	Ref	Budget Year 2025/26										Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted		+1 2026/27	+2 2027/28
		Budget	7	8	capital	Unavoid.	Govt	12	13	Budget		Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H			
R&M as a % of PPE		2.1%	2.1%							2.1%		2.0%	2.1%
Renewal and upgrading and R&M as a % of PPE		6.2%	6.2%							6.3%		4.6%	4.4%

WC022 Witzenberg - Table B10 Consolidated Basic service delivery measurement - 30/07/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		944	944	-	-	-	-	-	-	944	1 000	1 060
Electricity/other energy (50kwh per indigent household per month)		5 311	5 311	-	-	-	-	-	-	5 311	5 985	6 745
Total cost of FBS provided		6 254	6 254	-	-	-	-	-	-	6 254	6 986	7 806
Highest level of free service provided												
Revenue cost of free services provided (R'000)	17											
Property rates exemptions, reductions and rebates and impermissible		8 819	8 819	-	-	-	-	-	-	8 819	9 348	9 909
Water (in excess of 6 kilolitres per indigent household per month)		3 660	3 660	-	-	-	-	-	-	3 660	3 698	3 738
Sanitation (in excess of free sanitation service to indigent households)		11 750	11 750	-	-	-	-	-	-	11 750	12 455	13 202
Refuse (in excess of one removal a week for indigent households)		9 331	9 331	-	-	-	-	-	-	9 331	9 891	10 484
Total revenue cost of subsidised services provided		33 560	33 560	-	-	-	-	-	-	33 560	35 392	37 334

WC022 Witzenberg - Supporting Table SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 30/07/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 6	Accum. Funds 7	Multi-year capital 8	Unfore. Unavoid. 9	Nat. or Prov. Govt 10	Other Adjusts. 11	Total Adjusts. 12	Adjusted Budget 13	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Non-exchange revenue by source												
Property rates												
Total Property Rates		129 110	129 110	-	-	-	-	-	-	129 110	139 439	150 594
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		8 819	8 819	-	-	-	-	-	-	8 819	9 348	9 909
Net Property Rates		120 291	120 291	-	-	-	-	-	-	120 291	130 091	140 685
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		448 000	448 000	-	-	-	-	-	-	448 000	498 678	555 089
less Cost of Free Basic Services (50 kwh per indigent household per month)		5 311	5 311	-	-	-	-	-	-	5 311	5 985	6 745
Net Service charges - Electricity		442 689	442 689	-	-	-	-	-	-	442 689	492 693	548 344
Service charges - Water												
Total Service charges - Water		58 005	58 005	-	-	-	-	-	-	58 005	60 906	63 951
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		3 660	3 660	-	-	-	-	-	-	3 660	3 698	3 738
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		944	944	-	-	-	-	-	-	944	1 000	1 060
Net Service charges - Water		53 401	53 401	-	-	-	-	-	-	53 401	56 207	59 152
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		66 340	66 340	-	-	-	-	-	-	66 340	68 607	72 038
less Revenue Foregone (in excess of free sanitation service to indigent households)		11 750	11 750	-	-	-	-	-	-	11 750	12 455	13 202
Net Service charges - Waste Water Management		54 590	54 590	-	-	-	-	-	-	54 590	56 152	58 836
Service charges - Waste Management												
Total refuse removal revenue		44 629	44 629	-	-	-	-	-	-	44 629	46 860	49 203
Total landfill revenue		978	978	-	-	-	-	-	-	978	1 027	1 078
less Revenue Foregone (in excess of one removal a week to indigent households)		9 331	9 331	-	-	-	-	-	-	9 331	9 891	10 484
Net Service charges - Waste Management		36 276	36 276	-	-	-	-	-	-	36 276	37 996	39 797
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		176 748	176 748	-	-	-	-	-	-	176 748	186 065	200 110
Pension and UIF Contributions		30 799	30 799	-	-	-	-	-	-	30 799	33 136	35 668
Medical Aid Contributions		11 085	11 085	-	-	-	-	-	-	11 085	11 936	12 851
Overtime		26 503	26 503	-	-	-	-	-	-	26 503	28 542	30 734
Performance Bonus		16 793	16 793	-	-	-	-	-	-	16 793	18 082	19 467
Motor Vehicle Allowance		10 304	10 304	-	-	-	-	-	-	10 304	11 097	11 950
Cellphone Allowance		1 520	1 520	-	-	-	-	-	-	1 520	1 637	1 763
Housing Allowances		1 401	1 401	-	-	-	-	-	-	1 401	1 508	1 624
Other benefits and allowances		14 627	14 627	-	-	-	-	-	-	14 627	15 752	16 962
Payments in lieu of leave		4 719	4 719	-	-	-	-	-	-	4 719	5 083	5 474
Long service awards		1 347	1 347	-	-	-	-	-	-	1 347	1 415	1 485
Post-retirement benefit obligations		10 877	10 877	-	-	-	-	-	-	10 877	11 421	11 992
Acting and post related allowance		2 638	2 638	-	-	-	-	-	-	2 638	2 841	3 060
sub-total		309 360	309 360	-	-	-	-	-	-	309 360	328 514	353 139
Total Employee related costs	1	309 360	309 360	-	-	-	-	-	-	309 360	328 514	353 139
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		34 000	34 000	-	-	-	-	-	-	34 000	35 700	37 485
Lease amortisation		90	90	-	-	-	-	-	-	90	94	99
Total Depreciation & asset impairment	1	34 090	34 090	-	-	-	-	-	-	34 090	35 794	37 584
Bulk purchases												
Electricity Bulk Purchases		396 245	396 245	-	-	-	-	-	-	396 245	441 118	491 072
Total bulk purchases	1	396 245	396 245	-	-	-	-	-	-	396 245	441 118	491 072
Transfers and grants												
Cash transfers and grants		4 931	4 931	-	-	-	-	-	-	4 931	3 246	3 428
Total transfers and grants		4 931	4 931	-	-	-	-	-	-	4 931	3 246	3 428
Contracted services												
Outsourced Services		44 029	44 029	-	-	-	-	-	-	44 029	45 156	47 276
Consultants and Professional Services		22 205	22 135	-	-	-	-	100	100	22 235	20 203	20 512
Contractors		10 745	10 741	-	-	-	-	-	-	10 741	9 397	9 841
Total contracted services		76 979	76 905	-	-	-	-	100	100	77 005	74 756	77 629
Operational Costs												
Collection costs		2 730	2 730	-	-	-	-	-	-	2 730	2 867	3 010
Contributions to 'other' provisions		1	1	-	-	-	-	-	-	1	1	1
Audit fees		4 615	4 615	-	-	-	-	-	-	4 615	4 846	5 088
Other Operational Costs		61 377	61 451	-	-	-	-	-	-	61 451	64 172	67 881
Operating Leases		1 371	1 371	-	-	-	-	-	-	1 371	1 440	1 512
Operational Cost		60 006	60 080	-	-	-	-	-	-	60 080	62 732	66 369
Total Operational Costs	1	68 723	68 797	-	-	-	-	-	-	68 797	71 885	75 980
Repairs and Maintenance by Expenditure Item	14											
Inventory Consumed (Project Maintenance)		7 053	7 053	-	-	-	-	-	-	7 053	6 893	6 786
Contracted Services		14 729	14 729	-	-	-	-	-	-	14 729	14 234	14 946
Other Expenditure		3 995	3 995	-	-	-	-	-	-	3 995	4 195	4 405
Total Repairs and Maintenance Expenditure	15	25 778	25 778	-	-	-	-	-	-	25 778	25 322	26 137
Inventory Consumed												
Inventory Consumed - Other		28 145	28 145	-	-	-	-	-	-	28 145	28 529	29 525
Total Inventory Consumed & Other Material		28 145	28 145	-	-	-	-	-	-	28 145	28 529	29 525

WC022 Witzenberg - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 30/07/2025

Description		Ref	Budget Year 2025/26									Budget Year	Budget Year
			Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2026/27	+2 2027/28
			Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
			4	5	6	7	8	9	10	11	Budget	Budget	
			A	A1	B	C	D	E	F	G	H		
R thousands													
ASSETS													
Trade and other receivables from exchange transactions													
Electricity			90 271	90 271	-	-	-	-	-	-	90 271	101 603	114 215
Water			141 452	141 452	-	-	-	-	-	-	141 452	167 951	195 835
Waste			90 271	90 271	-	-	-	-	-	-	90 271	107 898	126 361
Waste Water			91 308	91 308	-	-	-	-	-	-	91 308	106 318	122 029
Other trade receivables from exchange transactions			17 960	17 960	-	-	-	-	-	-	17 960	16 297	14 843
Gross: Trade and other receivables from exchange transactions			431 262	431 262	-	-	-	-	-	-	431 262	500 068	573 283
Less: Impairment for debt			(348 476)	(348 476)	-	-	-	-	-	-	(348 476)	(423 461)	(502 826)
Impairment for Electricity			(31 704)	(31 704)	-	-	-	-	-	-	(31 704)	(41 678)	(52 780)
Impairment for Water			(131 786)	(131 786)	-	-	-	-	-	-	(131 786)	(155 290)	(179 969)
Impairment for Waste			(87 813)	(87 813)	-	-	-	-	-	-	(87 813)	(106 968)	(127 080)
Impairment for Waste Water			(76 182)	(76 182)	-	-	-	-	-	-	(76 182)	(88 610)	(101 658)
Impairment for other trade receivables from exchange transactions			(20 990)	(20 990)	-	-	-	-	-	-	(20 990)	(30 916)	(41 338)
Total net Trade and other receivables from Exchange Transactions			82 787	82 787	-	-	-	-	-	-	82 787	76 606	70 457
Receivables from non-exchange transactions													
Property rates			86 785	86 785	-	-	-	-	-	-	86 785	93 290	100 324
Less: Impairment of Property rates			(75 213)	(75 213)	-	-	-	-	-	-	(75 213)	(81 718)	(88 752)
Net Property rates			11 572	11 572	-	-	-	-	-	-	11 572	11 572	11 572
Other receivables from non-exchange transactions			46 871	46 871	-	-	-	-	-	-	46 871	54 665	67 040
Impairment for other receivables from non-exchange transactions			(3 139)	(3 139)	-	-	-	-	-	-	(3 139)	(3 139)	(3 139)
Net other receivables from non-exchange transactions			43 732	43 732	-	-	-	-	-	-	43 732	51 526	63 901
Total net Receivables from non-exchange transactions			55 304	55 304	-	-	-	-	-	-	55 304	63 098	75 473
Inventory													
Water													
Opening Balance			16	16	-	-	-	-	-	-	16	16	16
Water Losses			(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Real losses			(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Unavoidable Annual Real Losses			(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Non-revenue Water			(0)	(0)	-	-	-	-	-	-	(0)	(0)	(0)
Closing Balance Water			16	16	-	-	-	-	-	-	16	16	16
Agricultural													
Opening Balance			1 740	1 740	-	-	-	-	-	-	1 740	1 740	1 740
Closing balance - Agricultural			1 740	1 740	-	-	-	-	-	-	1 740	1 740	1 740
Consumables													
Standard Rated													
Opening Balance			2 263	2 263	-	-	-	-	-	-	2 263	1 045	3
Acquisitions			2 400	2 400	-	-	-	-	-	-	2 400	2 400	-
Issues			(3 618)	(3 618)	-	-	-	-	-	-	(3 618)	(3 441)	(3 614)
Closing balance - Consumables Standard Rated			1 045	1 045	-	-	-	-	-	-	1 045	3	(3 611)
Zero Rated													
Opening Balance			186	186	-	-	-	-	-	-	186	159	131
Issues			(27)	(27)	-	-	-	-	-	-	(27)	(28)	(29)
Closing balance - Consumables Zero Rated			159	159	-	-	-	-	-	-	159	131	102
Finished Goods													
Materials and Supplies													
Opening Balance			24 393	24 393	-	-	-	-	-	-	24 393	23 753	23 893
Acquisitions			23 860	23 860	-	-	-	-	-	-	23 860	25 200	26 460
Issues			(24 500)	(24 500)	-	-	-	-	-	-	(24 500)	(25 060)	(25 882)
Closing balance - Materials and Supplies			23 753	23 753	-	-	-	-	-	-	23 753	23 893	24 471
Work-in-progress													
Housing Stock													
Land													
Closing Balance - Inventory & Consumables			26 712	26 712	-	-	-	-	-	-	26 712	25 783	22 718
Property, plant & equipment													
PPE at cost/valuation (excl. finance leases)			1 675 921	1 675 921	-	-	-	-	4 119	4 119	1 680 040	1 732 812	1 782 762
Leases recognised as PPE			1 460	1 460	-	-	-	-	-	-	1 460	1 460	1 460
Less: Accumulated depreciation			(497 679)	(497 679)	-	-	-	-	-	-	(497 679)	(533 175)	(570 445)
Total Property, plant & equipment			1 179 702	1 179 702	-	-	-	-	4 119	4 119	1 183 821	1 201 097	1 213 777
LIABILITIES													
Current liabilities - Borrowing													
Current portion of long-term liabilities			(3 433)	(3 433)	-	-	-	-	-	-	(3 433)	(3 418)	(3 402)
Total Current liabilities - Borrowing			(3 433)	(3 433)	-	-	-	-	-	-	(3 433)	(3 418)	(3 402)
Trade and other payables													
Trade and other payables from exchange transactions			89 877	89 877	-	-	-	-	100	100	89 977	93 955	94 235
Trade payables from Non-exchange transactions: Unspent conditions			4 344	4 344	-	-	-	-	-	-	4 344	427	(2 666)
Trade payables from Non-exchange transactions: Other			2 454	2 454	-	-	-	-	-	-	2 454	2 454	2 454
VAT			(94 204)	(94 204)	-	-	-	-	-	-	(94 204)	(186 546)	(178 103)
Total Trade and other payables			2 471	2 471	-	-	-	-	100	100	2 571	(89 711)	(84 081)
Non current liabilities - Financial liabilities													
Borrowing			20 299	20 299	-	-	-	-	-	-	20 299	14 432	8 591
Other financial liabilities			-	-	-	-	-	-	-	-	-	4 277	5 847
Total Non current liabilities - Financial liabilities			20 299	20 299	-	-	-	-	-	-	20 299	18 709	14 438
Non current liabilities - Long Term portion of trade payables													
Provisions - non current													
Retirement benefits			-	-	-	-	-	-	-	-	-	92 451	104 443
List other major items			-	-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation			75 973	75 973	-	-	-	-	-	-	75 973	86 736	98 037
Other			11 969	11 969	-	-	-	-	-	-	11 969	11 969	11 969
Total Provisions - non current			87 943	87 943	-	-	-	-	-	-	87 943	191 157	214 444

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 4	Accum. Funds 5	Multi-year capital 6	Unfore. Unavoid. 7	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 273 568	1 273 568	–	–	–	–	–	–	1 273 568	1 264 704	1 263 674
Restated balance		1 273 568	1 273 568	–	–	–	–	–	–	1 273 568	1 264 704	1 263 674
Surplus/(Deficit)		(8 865)	(8 865)	–	–	–	–	–	–	(8 865)	(1 029)	(6 966)
Accumulated Surplus/(Deficit)	1	1 264 704	1 264 704	–	–	–	–	–	–	1 264 704	1 263 674	1 256 709
Reserves												
Capital replacement		11 166	11 166	–	–	–	–	–	–	11 166	11 166	11 166
Total Reserves	2	11 166	11 166	–	–	–	–	–	–	11 166	11 166	11 166
TOTAL COMMUNITY WEALTH/EQUITY	2	1 275 870	1 275 870	–	–	–	–	–	–	1 275 870	1 274 841	1 267 875

WC022 Witzberg - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 30/07/2025

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

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

WC022 Witzenberg - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 30/07/2025

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				1,7%	1,7%	1,7%	1,6%	1,5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				1,7%	1,7%	1,7%	1,7%	1,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				30,0%	30,0%	33,3%	0,0%	0,0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				181,8%	181,8%	181,8%	167,5%	129,3%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				275,4%	275,4%	272,3%	-455,4%	-562,6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				275,4%	275,4%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2,1	2,1	2,1	-6,8	-8,1
<u>Revenue Management</u>					195,3%	195,3%	192,3%	-649,4%	-819,5%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				16,8%	16,8%	16,8%	15,7%	14,7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					1,1%	1,1%	1,2%	-38,5%	-38,9%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Bulk Purchase								
	Water treatment works								
	Natural sources								
	Total Volume Losses (kℓ)								
Employee costs	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Employee costs/(Total Revenue - capital revenue)				31,5%	31,5%	31,5%	31,2%	30,8%
	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2,6%	2,6%	2,6%	2,4%	2,3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				4,0%	4,0%	4,0%	3,8%	3,6%
<u>IDP regulation financial viability indicators</u>									
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				5,6%	5,6%	5,6%	6,0%	6,6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

WC022 Witzenberg - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 30/07/2025

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	Budget Year 2025/26
						Outcome	Outcome	Outcome	Original Budget	Actual
Demographics										
Monthly household income (no. of households)	1, 12									
Poverty profiles (no. of households)										
Household/demographics (000)										
Housing statistics	3									
Economic	6									
Collection rates	7									

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			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) <u>Water:</u> <u>Sanitation/sewerage:</u> <u>Energy:</u> <u>Refuse:</u>											
Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			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) <u>Water:</u> <u>Sanitation/sewerage:</u> <u>Energy:</u> <u>Refuse:</u>											
-ME			-2022	-2023	-2024	-2025-O	-2025-A	-2025-F	-2020	-2021	-2022		
Municipal entity services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			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		
Name of municipal entity Name of municipal entity Name of municipal entity Name of municipal entity		Household service targets (000) <u>Water:</u> <u>Sanitation/sewerage:</u> <u>Energy:</u> <u>Refuse:</u>											
-SP			-2022	-2023	-2024	-2025-O	-2025-A	-2025-F	-2020	-2021	-2022		
Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			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		
Names of service providers Names of service providers Names of service providers Names of service providers		Household service targets (000) <u>Water:</u> <u>Sanitation/sewerage:</u> <u>Energy:</u> <u>Refuse:</u>											
-FBS			-2025-O	-2025-PA	-2025-AF	-2025-MYC	-2025-UU	-2025-NPG	-2025-OA	-2026-A	-2027-A		
Detail of Free Basic Services (FBS) provided			Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
Electricity	Ref.	Location of households for each type of FBS											
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	5 310 689	5 310 689	-	-	-	-	-	-	5 311	5 985 147	6 745 260
Water	Ref.	Location of households for each type of FBS											

List type of FBS service	Formal settlements - (6 kilolitre per indigent household per month Rands)	943 740	943 740	-	-	-	-	-	-	944	1 000 365	1 060 386
Sanitation	Ref. <i>Location of households for each type of FBS</i>											
Refuse Removal	Ref. <i>Location of households for each type of FBS</i>											

WC022 Witzenberg - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 30/07/2025

Description	Ref	MFMA section	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Medium Term Revenue and Expenditure Framework				
R thousands						Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	220 769	220 769	216 750	232 719	216 168
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	244 460	244 460	130 579	133 933	142 853
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	(8 865)	(8 865)	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	0,0%	0,0%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	79,5%	79,5%	0,0%	0,0%	0,0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				10,5%	10,5%	10,5%	10,2%	9,9%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	100,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				30,0%	30,0%	33,3%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				103,0%	13,5%	13,5%	16,4%	13,3%
Current consumer debtors % change - incr(decr)	11	18(1)a							8,4%	10,5%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2,1%	2,1%	2,1%	2,0%	2,1%
Asset renewal % of capital budget	14	20(1)(vi)				11,6%	11,6%	11,0%	19,0%	12,6%

References

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

Macro CPIX target

	6%	6%	6%	6%	6%
Total service charge revenue	779 329	779 329	–	–	–
Total service charge revenue - previous year			–	–	–
Provincial government gazetted allocations	–	–	–	16 287	15 406
National government DoRA allocations	–	–	–	187 347	206 194
Cash receipts from ratepayers				776 282	895 427
Ratepayer & Other revenue				976 626	–
Change in debtors					(194 711) 2 946

WC022 Witzenberg - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 30/07/2025

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

WC022 Witzenberg - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 30/07/2025

Description	Ref	Budget Year 2025/26							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F	2026/27	2027/28
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		161 460	161 460	–	–	–	–	161 460	168 027	175 593
Operational Revenue:General Revenue:Equitable Share		156 647	156 647	–	–	–	–	156 647	166 360	173 883
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		2 246	2 246	–	–	–	–	2 246	–	–
Local Government Financial Management Grant [Schedule 5B]		1 567	1 567	–	–	–	–	1 567	1 667	1 710
Municipal Infrastructure Grant [Schedule 5B]		1 000	1 000	–	–	–	–	1 000	–	–
Provincial Government:		14 585	14 585	–	–	–	–	14 585	11 653	12 442
Capacity Building and Other		12 605	12 605	–	–	–	–	12 605	11 653	12 442
Infrastructure		1 980	1 980	–	–	–	–	1 980	–	–
District Municipality:		–	–	–	–	100	100	100	–	–
All Grants		–	–	–	–	100	100	100	–	–
Other grant providers:		3 705	3 705	–	–	–	–	3 705	3 223	3 392
Foreign Government and International Organisations		704	704	–	–	–	–	704	728	754
Private Enterprises		3 001	3 001	–	–	–	–	3 001	2 494	2 638
Total Operating Transfers and Grants	6	179 750	179 750	–	–	100	100	179 850	182 902	191 427
Capital Transfers and Grants										
National Government:		25 887	25 887	–	–	–	–	25 887	25 547	30 601
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	–	–	–	–	–	–	518	543
Municipal Infrastructure Grant [Schedule 5B]		22 409	22 409	–	–	–	–	22 409	25 029	26 044
Energy Efficiency and Demand Side Management Grant		3 478	3 478	–	–	–	–	3 478	–	4 014
Provincial Government:		1 702	1 702	–	–	–	–	1 702	9 644	2 963
Capacity Building and Other		870	870	–	–	–	–	870	–	–
Infrastructure		832	832	–	–	–	–	832	9 644	2 963
District Municipality:		185	185	–	–	–	–	185	–	–
All Grants		185	185	–	–	–	–	185	–	–
Other grant providers:		2 239	2 239	–	–	–	–	2 239	–	–
Foreign Government and International Organisations		2 239	2 239	–	–	–	–	2 239	–	–
Total Capital Transfers and Grants	6	30 013	30 013	–	–	–	–	30 013	35 191	33 564
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		209 763	209 763	–	–	100	100	209 863	218 093	224 991

WC022 Witzenberg - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 30/07/2025

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Operating transfers and grants:										
National Government										
Balance unspent at beginning of the year		1 198	1 198	–	–	–	–	1 198	1 065	932
Current year receipts		160 619	160 619	–	–	–	–	160 619	(1 800)	(1 900)
Conditions met - transferred to revenue		161 460	161 460	–	–	–	–	161 460	1 667	1 710
Closing Balance		323 277	323 277	–	–	–	–	323 277	932	742
Provincial Government:										
Balance unspent at beginning of the year		3 583	3 583	–	–	–	–	3 583	7 716	7 849
Current year receipts		15 137	15 137	–	–	–	–	15 137	(11 709)	(12 799)
Conditions met - transferred to revenue		14 585	14 585	–	–	–	–	14 585	11 842	17 304
Closing Balance		33 305	33 305	–	–	–	–	33 305	7 849	12 354
District Municipality:										
Balance unspent at beginning of the year		(2 248)	(2 248)	–	–	–	–	(2 248)	(2 248)	(2 248)
Current year receipts		–	–	–	–	(100)	(100)	(100)	–	–
Conditions met - transferred to revenue		–	–	–	–	100	100	100	–	–
Closing Balance		(2 248)	(2 248)	–	–	–	–	(2 248)	(2 248)	(2 248)
Other grant providers:										
Balance unspent at beginning of the year		(2 107)	(2 107)	–	–	–	–	(2 107)	1 900	5 124
Conditions met - transferred to revenue		4 007	4 007	–	–	–	–	4 007	3 224	3 394
Closing Balance		1 900	1 900	–	–	–	–	1 900	5 124	8 518
Total operating transfers and grants revenue		180 052	180 052	–	–	100	100	180 152	16 733	22 408
Total operating transfers and grants - CTBM	2	356 234	356 234	–	–	–	–	356 234	11 657	19 366
Capital transfers and grants:										
National Government										
Balance unspent at beginning of the year		(1 896)	(1 896)	–	–	–	–	(1 896)	(5 896)	(5 896)
Current year receipts		30 770	30 770	–	–	–	–	30 770	(29 379)	(35 191)
Conditions met - transferred to revenue		25 887	25 887	–	–	–	–	25 887	29 379	30 575
Closing Balance		54 761	54 761	–	–	–	–	54 761	(5 896)	(10 512)
Provincial Government:										
Balance unspent at beginning of the year		(4 352)	(4 352)	–	–	–	–	(4 352)	(6 629)	(6 629)
Current year receipts		4 104	4 104	–	–	–	–	4 104	(11 091)	(3 408)
Conditions met - transferred to revenue		1 827	1 827	–	–	–	–	1 827	11 091	3 408
Closing Balance		1 579	1 579	–	–	–	–	1 579	(6 629)	(6 629)
District Municipality:										
Balance unspent at beginning of the year		(1 498)	(1 498)	–	–	–	–	(1 498)	(1 498)	(1 498)
Current year receipts		(185)	(185)	–	–	–	–	(185)	–	–
Conditions met - transferred to revenue		185	185	–	–	–	–	185	–	–
Closing Balance		(1 498)	(1 498)	–	–	–	–	(1 498)	(1 498)	(1 498)
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	1 939	1 939
Conditions met - transferred to revenue		1 939	1 939	–	–	–	–	1 939	–	–
Closing Balance		1 939	1 939	–	–	–	–	1 939	1 939	1 939
Total capital transfers and grants revenue		29 838	29 838	–	–	–	–	29 838	40 470	33 983
Total capital transfers and grants - CTBM		56 781	56 781	–	–	–	–	56 781	(12 084)	(16 700)
TOTAL TRANSFERS AND GRANTS REVENUE		209 890	209 890	–	–	100	100	209 990	57 203	56 391
TOTAL TRANSFERS AND GRANTS - CTBM		413 015	413 015	–	–	–	–	413 015	(427)	2 666

WC022 Witzenberg - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 30/07/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		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												
<u>Cash transfers to other municipalities</u>												
<u>Cash transfers to Entities/Other External Mechanisms</u>												
<u>Cash transfers to other Organs of State</u>												
<u>Cash transfers to other Organisations</u>												
Operational	4	2 264	2 264	–	–	–	–	–	–	2 264	2 377	2 496
Total Cash Transfers To Organisations		2 264	2 264	–	–	–	–	–	–	2 264	2 377	2 496
<u>Cash Transfers to Groups of Individuals</u>												
Operational	4	2 668	2 668	–	–	–	–	–	–	2 668	869	932
Total Cash Transfers To Groups Of Individuals:		2 668	2 668	–	–	–	–	–	–	2 668	869	932
TOTAL CASH TRANSFERS AND GRANTS	5	4 931	4 931	–	–	–	–	–	–	4 931	3 246	3 428
<u>Non-cash transfers to other municipalities</u>												
<u>Non-cash transfers to Entities/Other External Mechanisms</u>												
<u>Non-cash transfers to other Organs of State</u>												
<u>Non-cash transfers to other Organisations</u>												
<u>Non-cash transfers to Groups of Individuals</u>												
TOTAL TRANSFERS AND GRANTS		4 931	4 931	–	–	–	–	–	–	4 931	3 246	3 428

WC022 Witzenberg - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 30/07/2025

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

WC022 Witzenberg - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 30/07/2025

Description	Ref	Budget Year 2025/26												Medium Term
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26
		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		57 510	8 448	8 311	8 448	8 448	9 602	8 448	8 448	8 311	11 030	9 739	14 893	161 635
Vote 2 - Community Services		11 790	11 790	15 688	11 790	11 790	16 173	11 790	11 790	15 688	11 790	11 790	16 173	158 044
Vote 3 - Corporate Services		1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 536	1 666	18 558
Vote 4 - Technical Services		65 111	60 649	66 501	47 264	47 264	48 655	42 803	51 726	62 040	60 649	56 187	62 747	671 596
Vote 5 - Municipal Manager		61	61	61	61	61	61	61	61	61	61	61	61	737
Total Revenue by Vote		136 008	82 484	92 097	69 099	69 099	76 027	64 638	73 561	87 636	85 066	79 314	95 541	1 010 571
Expenditure by Vote														
Vote 1 - Financial Services		4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	5 085	49 466
Vote 2 - Community Services		9 867	9 866	10 280	9 867	9 867	10 329	9 867	9 867	10 279	9 867	9 867	15 549	125 371
Vote 3 - Corporate Services		11 133	11 133	11 183	11 133	11 133	11 183	11 133	11 133	11 183	11 133	11 133	11 332	133 940
Vote 4 - Technical Services		67 743	28 168	75 658	47 955	47 955	47 955	43 998	51 913	55 870	59 828	51 913	107 340	686 298
Vote 5 - Municipal Manager		2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	2 030	24 361
Total Expenditure by Vote		94 808	55 231	103 185	75 019	75 019	75 531	71 062	78 977	83 397	86 892	78 977	141 336	1 019 435
Surplus/ (Deficit)		41 200	27 253	(11 088)	(5 920)	(5 920)	495	(6 424)	(5 416)	4 239	(1 826)	337	(45 795)	(8 865)

WC022 Witzenberg - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 30/07/2025

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		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		57 760	8 699	8 562	8 699	8 699	9 853	8 699	8 699	8 562	11 281	9 990	15 444	164 944	172 744	189 015
Executive and council		26	26	26	26	26	26	26	26	26	26	26	26	308	323	339
Finance and administration		57 735	8 673	8 536	8 673	8 673	9 827	8 673	8 673	8 536	11 255	9 964	15 418	164 636	172 421	188 676
Community and public safety		13 091	13 089	16 579	13 083	13 083	17 005	13 081	13 085	16 577	13 089	13 087	17 007	171 856	173 187	180 719
Community and social services		10 732	10 732	14 014	10 732	10 732	14 014	10 732	10 732	14 014	10 732	10 732	14 014	141 914	145 779	151 929
Sport and recreation		684	684	892	684	684	892	684	684	892	684	684	892	9 044	8 622	9 053
Public safety		1 457	1 457	1 457	1 457	1 457	1 892	1 457	1 457	1 457	1 457	1 457	1 892	18 356	18 361	19 279
Housing		217	215	215	209	209	207	207	211	213	215	213	209	2 542	425	458
Economic and environmental services		328	327	735	324	324	782	324	325	734	327	326	783	5 641	14 611	8 197
Planning and development		188	187	233	184	184	279	183	185	232	187	186	280	2 507	2 333	2 450
Road transport		10	10	10	10	10	10	10	10	10	10	10	10	122	9 772	3 097
Environmental protection		130	130	492	130	130	492	130	130	492	130	130	492	3 013	2 506	2 650
Trading services		65 604	61 145	66 998	47 770	47 770	49 163	43 311	52 228	62 539	61 145	56 687	53 622	667 983	729 046	796 686
Energy sources		49 284	44 825	44 825	31 449	31 449	26 991	26 991	35 908	40 366	44 825	40 366	31 449	448 729	499 440	555 846
Water management		5 832	5 832	11 684	5 832	5 832	11 684	5 832	5 832	11 684	5 832	5 832	11 684	93 390	98 509	103 198
Waste water management		6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	6 025	72 294	74 859	78 602
Waste management		4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	4 464	53 571	56 239	59 040
Other		12	12	12	12	12	12	12	12	12	12	12	12	146	154	161
Total Revenue - Functional		136 796	83 273	92 886	69 888	69 888	76 815	65 426	74 350	88 424	85 855	80 102	86 868	1 010 571	1 089 742	1 174 779
Expenditure - Functional																
Governance and administration		13 323	13 323	13 373	13 323	13 323	13 373	13 323	13 323	13 373	13 323	13 323	14 573	161 273	170 547	181 654
Executive and council		3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 030	3 180	36 516	39 042	41 728
Finance and administration		9 770	9 770	9 820	9 770	9 770	9 820	9 770	9 770	9 820	9 770	9 770	10 871	118 496	124 774	132 692
Internal audit		522	522	522	522	522	522	522	522	522	522	522	522	6 261	6 730	7 234
Community and public safety		13 246	13 246	13 630	13 246	13 246	13 630	13 246	13 246	13 630	13 246	13 246	16 118	162 979	166 932	178 062
Community and social services		2 786	2 786	2 804	2 786	2 786	2 804	2 786	2 786	2 804	2 786	2 786	4 992	35 691	34 395	36 487
Sport and recreation		4 160	4 160	4 410	4 160	4 160	4 410	4 160	4 160	4 410	4 160	4 160	4 710	51 222	53 676	57 233
Public safety		5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	5 562	66 745	71 365	76 308
Housing		738	738	854	738	738	854	738	738	854	738	738	854	9 321	7 495	8 033
Economic and environmental services		3 765	3 765	3 793	3 765	3 765	3 843	3 765	3 765	3 793	3 765	3 765	6 573	48 120	48 733	51 621
Planning and development		1 636	1 636	1 665	1 636	1 636	1 715	1 636	1 636	1 665	1 636	1 636	1 715	19 850	19 173	20 560
Road transport		1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	1 760	21 118	22 365	23 814
Environmental protection		369	369	369	369	369	369	369	369	369	369	369	3 098	7 152	7 195	7 247
Trading services		64 384	24 808	72 300	44 596	44 596	44 596	40 638	48 554	52 511	56 469	48 554	103 983	645 988	703 431	769 223
Energy sources		47 412	7 835	55 327	27 623	27 623	27 623	23 666	31 581	35 539	39 496	31 581	86 988	442 295	487 491	540 238
Water management		5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	61 031	64 984	68 644
Waste water management		4 666	4 666	4 666	4 666	4 666	4 666	4 666	4 666	4 666	4 666	4 666	4 670	55 993	59 242	63 258
Waste management		7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 221	7 238	86 669	91 714	97 083
Other		90	90	90	90	90	90	90	90	90	90	90	90	1 076	1 130	1 186
Total Expenditure - Functional		94 808	55 231	103 185	75 019	75 019	75 531	71 062	78 977	83 397	86 892	78 977	141 336	1 019 435	1 090 772	1 181 745
Surplus/ (Deficit) 1.		41 989	28 042	(10 299)	(5 131)	(5 131)	1 284	(5 635)	(4 628)	5 027	(1 037)	1 125	(54 468)	(8 865)	(1 030)	(6 966)

WC022 Witzenberg - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 30/07/2025

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		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 Source																
Exchange Revenue																
Service charges - Electricity		48 786	44 325	44 325	30 943	30 943	26 483	26 483	35 404	39 865	44 325	39 865	30 943	442 689	492 693	548 344
Service charges - Water		4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	4 450	53 401	56 207	59 152
Service charges - Waste Water Management		4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	4 549	54 590	56 152	58 836
Service charges - Waste Management		3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	3 023	36 276	37 996	39 797
Sale of Goods and Rendering of Services		484	484	484	484	484	484	484	484	484	484	484	484	5 813	6 103	6 409
Agency services		410	410	410	410	410	410	410	410	410	410	410	410	4 918	5 164	5 423
Interest		1	1	1	1	1	1	1	1	1	1	1	1	11	12	13
Interest earned from Receivables		2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	2 061	24 727	25 963	27 261
Interest earned from Current and Non Current Assets		1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	23 567	24 745	25 982
Rent on Land		2	2	2	2	2	2	2	2	2	2	2	2	29	30	31
Rental from Fixed Assets		526	526	526	526	526	526	526	526	526	526	526	526	6 316	6 632	6 963
Special rating areas		-	-	-	-	-	-	-	-	-	-	-	1 852	1 852	1 944	2 042
Operational Revenue		157	156	156	153	153	152	152	154	155	156	155	153	1 852	1 944	2 042
Non-Exchange Revenue																
Property rates		54 782	5 721	4 430	5 721	5 721	5 721	5 721	5 721	4 430	8 303	7 012	7 012	120 291	130 091	140 685
Surcharges and Taxes		45	45	992	45	45	992	45	45	992	45	45	1 514	4 849	5 468	5 281
Fines, penalties and forfeits		985	985	985	985	985	985	985	985	985	985	985	985	11 816	12 407	13 028
Licences or permits		214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 694	2 829
Transfer and subsidies - Operational		13 774	13 774	17 140	13 774	13 774	17 190	13 774	13 774	17 140	13 774	13 774	20 668	182 330	182 904	195 443
Interest		312	312	312	312	312	312	312	312	312	312	312	312	3 744	3 932	4 128
Operational Revenue		271	271	271	271	271	271	271	271	271	271	271	271	3 250	3 412	3 583
Discontinued Operations		(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	(19)	212	-	-	-
Total Revenue		136 777	83 253	86 275	69 869	69 869	69 770	65 407	74 330	81 814	85 836	80 083	81 606	984 888	1 056 495	1 147 271
Expenditure By Type																
Employee related costs		25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	25 506	28 796	309 360	328 514	353 139
Remuneration of councillors		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	14 160	15 145
Bulk purchases - electricity		43 574	3 998	51 489	23 786	23 786	23 786	19 828	27 744	31 701	35 659	27 744	83 151	396 245	441 118	491 072
Inventory consumed		2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 297	2 874	28 145	28 529	29 525
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	76 891	76 891	81 490	86 399
Depreciation and amortisation		2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	2 841	34 090	35 794	37 584
Interest		900	900	900	900	900	900	900	900	900	900	900	847	10 742	11 279	11 843
Contracted services		6 199	6 199	6 595	6 199	6 199	6 645	6 199	6 199	6 595	6 199	6 199	7 580	77 005	74 756	77 629
Transfers and subsidies		392	392	392	392	392	392	392	392	392	392	392	623	4 931	3 246	3 428
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	0	0	0	0
Operational costs		5 570	5 570	5 636	5 570	5 570	5 636	5 570	5 570	5 636	5 570	5 570	7 328	68 797	71 885	75 980
Other Losses		6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	6 408	(70 483)	-	-	-
Total Expenditure		94 788	55 212	103 166	75 000	75 000	75 512	71 042	78 958	83 378	86 873	78 958	141 548	1 019 435	1 090 772	1 181 745
Surplus/(Deficit)		41 989	28 042	(16 891)	(5 131)	(5 131)	(5 742)	(5 635)	(4 628)	(1 564)	(1 037)	1 125	(59 942)	(34 547)	(34 276)	(34 474)
Transfers and subsidies - capital (monetary allocations)		-	-	(6 591)	-	-	(7 026)	-	-	(6 591)	-	-	47 743	27 535	35 191	29 550
Surplus/(Deficit) after capital transfers & contributions		41 989	28 042	(23 482)	(5 131)	(5 131)	(12 768)	(5 635)	(4 628)	(8 155)	(1 037)	1 125	(12 199)	(7 013)	915	(4 924)
Surplus/(Deficit) after income tax		41 989	28 042	(23 482)	(5 131)	(5 131)	(12 768)	(5 635)	(4 628)	(8 155)	(1 037)	1 125	(12 199)	(7 013)	915	(4 924)
Surplus/(Deficit) attributable to municipality		41 989	28 042	(23 482)	(5 131)	(5 131)	(12 768)	(5 635)	(4 628)	(8 155)	(1 037)	1 125	(12 199)	(7 013)	915	(4 924)
Surplus/(Deficit) after capital transfers & contributions		41 989	28 042	(23 482)	(5 131)	(5 131)	(12 768)	(5 635)	(4 628)	(8 155)	(1 037)	1 125	(12 199)	(7 013)	915	(4 924)

WC022 Witzenberg - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 30/07/2025

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
R thousands																
Cash Receipts By Source	1															
Property rates		9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	9 523	114 277	123 586	133 651
Service charges - electricity revenue		41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	41 578	498 938	555 293	618 014
Service charges - water revenue		1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	1 878	22 539	28 880	32 307
Service charges - sanitation revenue		3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	3 834	3 834	11 622	77 164	48 230	50 552
Service charges - refuse		2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	2 086	25 030	26 217	27 460
Rental of facilities and equipment		0	0	0	0	0	0	0	0	0	0	0	0	6	6	6
Interest earned - external investments		1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	1 964	23 567	24 745	652
Interest earned - outstanding debtors		2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	2 374	28 482	29 906	31 402
Fines, penalties and forfeits		332	332	332	332	332	332	332	332	332	332	332	332	3 984	4 183	4 392
Licences and permits		224	224	224	224	224	224	224	224	224	224	224	224	2 685	2 820	2 961
Agency services		400	400	400	400	400	400	400	400	400	400	400	400	4 799	5 039	5 291
Transfer receipts - operational		14 433	14 433	14 504	14 433	14 433	14 504	14 433	14 433	14 504	14 433	14 433	16 876	175 856	179 869	188 582
Other revenue		1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	1 572	9 572	26 861	19 804	20 794
Cash Receipts by Source		80 199	80 199	88 057	80 199	80 199	88 057	80 199	80 199	88 057	80 199	80 199	98 429	1 004 187	1 048 579	1 116 062
Other Cash Flows by Source																
Transfers receipts - capital		-	-	819	-	-	1 298	-	-	819	-	-	32 253	35 189	40 470	38 599
Total Cash Receipts by Source		80 199	80 199	88 876	80 199	80 199	89 354	80 199	80 199	88 876	80 199	80 199	130 682	1 039 376	1 089 049	1 154 661
Cash Payments by Type																
Employee related costs		23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	23 331	279 975	297 037	319 329
Remuneration of councillors		1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	1 102	13 228	14 160	15 145
Bulk purchases - Electricity		38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	38 414	460 969	513 171	571 286
Acquisitions - water & other inventory		2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	2 000	24 000	25 200	26 460
Contracted services		7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	7 283	87 400	86 006	89 318
Other expenditure		6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	6 363	76 356	77 820	81 929
Cash Payments by Type		78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	78 494	941 929	1 013 395	1 103 466
Other Cash Flows/Payments by Type																
Capital assets		7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	7 014	84 165	56 891	49 950
Repayment of borrowing		-	-	-	-	-	3 184	-	-	-	-	-	3 184	6 369	6 369	6 369
Total Cash Payments by Type		85 508	85 508	85 508	85 508	85 508	88 692	85 508	85 508	85 508	85 508	85 508	88 692	1 032 463	1 076 655	1 159 786
NET INCREASE/(DECREASE) IN CASH HELD		(5 309)	(5 309)	3 368	(5 309)	(5 309)	662	(5 309)	(5 309)	3 368	(5 309)	(5 309)	41 989	6 913	12 394	(5 125)
Cash/cash equivalents at the month/year beginning:		209 837	204 527	199 218	202 586	197 277	191 968	192 630	187 320	182 011	185 379	180 070	174 761	209 837	216 750	229 144
Cash/cash equivalents at the month/year end:		204 527	199 218	202 586	197 277	191 968	192 630	187 320	182 011	185 379	180 070	174 761	216 750	216 750	229 144	224 019

WC022 Witzenberg - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 30/07/2025

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		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																
Multi-year expenditure appropriation	1															
Vote 2 - Community Services		29	29	375	29	29	346	29	29	204	29	29	5 517	6 676	–	8 736
Vote 4 - Technical Services		–	1 000	3 680	–	–	3 680	–	–	3 680	–	–	8 869	20 907	35 631	23 673
Capital Multi-year expenditure sub-total	3	29	1 029	4 055	29	29	4 026	29	29	3 884	29	29	14 386	27 583	35 631	32 409
Single-year expenditure appropriation																
Vote 1 - Financial Services		–	–	13	–	–	13	–	–	13	–	–	13	50	50	50
Vote 2 - Community Services		42	42	1 212	42	42	1 292	42	42	1 212	42	42	10 248	14 296	1 030	2 450
Vote 3 - Corporate Services		61	61	198	61	61	198	61	61	198	61	61	498	1 580	635	50
Vote 4 - Technical Services		262	262	2 637	262	262	12 119	262	262	2 637	262	262	16 111	35 606	12 753	6 329
Vote 5 - Municipal Manager		–	–	13	–	–	13	–	–	13	–	–	13	50	50	50
Capital single-year expenditure sub-total	3	365	365	4 073	365	365	13 634	365	365	4 073	365	365	26 883	51 582	14 518	8 929
Total Capital Expenditure	2	394	1 394	8 127	394	394	17 660	394	394	7 956	394	394	41 268	79 165	50 149	41 338

WC022 Witzenberg - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 30/07/2025

W0022 Wincoberg - Supporting Table 05-1 Consolidated Adjustments Budget - Monthly Capital expenditure (functional classification) - 2025/2026																
Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		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																
Capital Expenditure - Functional																
Governance and administration		86	86	277	86	86	1 457	86	86	277	86	86	1 757	4 455	2 885	250
Executive and council		-	-	191	-	-	191	-	-	191	-	-	191	764	250	250
Finance and administration		86	86	86	86	86	1 266	86	86	86	86	86	1 566	3 691	2 635	-
Community and public safety		96	96	1 495	96	96	1 516	96	96	1 324	96	96	15 613	20 713	980	11 136
Community and social services		-	-	735	-	-	785	-	-	735	-	-	9 711	11 965	520	10 836
Sport and recreation		58	58	551	58	58	693	58	58	551	58	58	4 995	7 257	460	300
Public safety		38	38	209	38	38	38	38	38	38	38	38	907	1 491	-	-
Economic and environmental services		4	4	4 030	4	4	4 060	4	4	4 030	4	4	4 090	16 245	33 082	27 771
Planning and development		-	-	46	-	-	76	-	-	46	-	-	106	275	-	-
Road transport		4	4	3 929	4	4	3 929	4	4	3 929	4	4	3 929	15 750	33 082	27 771
Environmental protection		-	-	55	-	-	55	-	-	55	-	-	55	220	-	-
Trading services		208	1 208	3 575	208	208	11 877	208	208	3 575	208	208	21 058	42 752	19 944	10 792
Energy sources		-	-	2 392	-	-	10 543	-	-	2 392	-	-	10 543	25 871	6 018	10 057
Water management		125	425	675	125	125	675	125	125	675	125	125	9 856	13 181	12 991	-
Waste water management		83	783	258	83	83	408	83	83	258	83	83	408	2 700	500	500
Waste management		-	-	250	-	-	250	-	-	250	-	-	250	1 000	435	236
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		394	1 394	9 377	394	394	18 910	394	394	9 206	394	394	42 518	84 165	56 891	49 950

WC022 Witzenberg - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 30/07/2025

Description	Ref	Budget Year 2025/26									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		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		11 863	11 863	–	–	–	–	1 000	1 000	12 863	21 005	11 738
Roads Infrastructure		4 750	4 750	–	–	–	–	–	–	4 750	8 696	11 196
Road Structures		4 750	4 750	–	–	–	–	–	–	4 750	8 696	11 196
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	518	543
MV Networks		–	–	–	–	–	–	–	–	–	518	543
Water Supply Infrastructure		6 613	6 613	–	–	–	–	300	300	6 913	11 791	–
Reservoirs		5 189	5 189	–	–	–	–	–	–	5 189	11 791	–
Bulk Mains		1 424	1 424	–	–	–	–	300	300	1 724	–	–
Sanitation Infrastructure		500	500	–	–	–	–	700	700	1 200	–	–
Reticulation		–	–	–	–	–	–	700	700	700	–	–
Toilet Facilities		500	500	–	–	–	–	–	–	500	–	–
Community Assets		12 250	12 250	–	–	–	–	–	–	12 250	–	8 736
Community Facilities		12 050	12 050	–	–	–	–	–	–	12 050	–	8 736
Libraries		11 665	11 665	–	–	–	–	–	–	11 665	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–	–	8 736
Parks		200	200	–	–	–	–	–	–	200	–	–
Markets		185	185	–	–	–	–	–	–	185	–	–
Sport and Recreation Facilities		200	200	–	–	–	–	–	–	200	–	–
Outdoor Facilities		200	200	–	–	–	–	–	–	200	–	–
Computer Equipment		330	330	–	–	–	–	–	–	330	335	–
Computer Equipment		330	330	–	–	–	–	–	–	330	335	–
Furniture and Office Equipment		1 064	1 064	–	–	–	–	–	–	1 064	500	250
Furniture and Office Equipment		1 064	1 064	–	–	–	–	–	–	1 064	500	250
Machinery and Equipment		3 230	3 230	–	–	–	–	–	–	3 230	1 145	736
Machinery and Equipment		3 230	3 230	–	–	–	–	–	–	3 230	1 145	736
Transport Assets		1 600	1 600	–	–	–	–	1 361	1 361	2 961	2 000	–
Transport Assets		1 600	1 600	–	–	–	–	1 361	1 361	2 961	2 000	–
Total Capital Expenditure on new assets to be adjusted	1	30 336	30 336	–	–	–	–	2 361	2 361	32 697	24 985	21 461

WC022 Witzenberg - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 30/07/2025

Description	Ref	Budget Year 2025/26									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		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		9 300	9 300	–	–	–	–	–	–	9 300	10 300	6 300
Roads Infrastructure		6 000	6 000	–	–	–	–	–	–	6 000	8 000	5 000
Roads		6 000	6 000	–	–	–	–	–	–	6 000	8 000	5 000
Electrical Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
MV Networks		1 000	1 000	–	–	–	–	–	–	1 000	1 000	1 000
Water Supply Infrastructure		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
Distribution		1 000	1 000	–	–	–	–	–	–	1 000	1 000	–
Sanitation Infrastructure		1 300	1 300	–	–	–	–	–	–	1 300	300	300
Reticulation		1 100	1 100	–	–	–	–	–	–	1 100	100	100
Waste Water Treatment Works		200	200	–	–	–	–	–	–	200	200	200
Community Assets		–	–	–	–	–	–	–	–	–	520	–
Community Facilities		–	–	–	–	–	–	–	–	–	520	–
Halls		–	–	–	–	–	–	–	–	–	520	–
Total Capital Expenditure on renewal of existing assets to be adjusted	1	9 300	9 300	–	–	–	–	–	–	9 300	10 820	6 300

WC022 Witzenberg - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 30/07/2025

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

WC022 Witzenberg - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 30/07/2025

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

WC022 Witzenberg - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 30/07/2025

Description	Ref	Budget Year 2025/26									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		
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		33 787	33 787	–	–	–	–	1 303	1 303	35 090	21 086	20 090
Roads Infrastructure		5 000	5 000	–	–	–	–	–	–	5 000	16 386	11 576
Roads		5 000	5 000	–	–	–	–	–	–	5 000	16 386	11 576
Electrical Infrastructure		23 318	23 318	–	–	–	–	1 303	1 303	24 621	4 300	8 314
HV Substations		15 000	15 000	–	–	–	–	1 303	1 303	16 303	–	–
MV Substations		1 630	1 630	–	–	–	–	–	–	1 630	1 400	1 400
MV Networks		2 500	2 500	–	–	–	–	–	–	2 500	2 400	2 400
LV Networks		4 188	4 188	–	–	–	–	–	–	4 188	500	4 514
Water Supply Infrastructure		5 269	5 269	–	–	–	–	–	–	5 269	200	–
Water Treatment Works		500	500	–	–	–	–	–	–	500	200	–
Distribution		4 769	4 769	–	–	–	–	–	–	4 769	–	–
Sanitation Infrastructure		200	200	–	–	–	–	–	–	200	200	200
Waste Water Treatment Works		200	200	–	–	–	–	–	–	200	200	200
Community Assets		5 934	5 934	–	–	–	–	284	284	6 217	–	2 100
Community Facilities		100	100	–	–	–	–	–	–	100	–	2 100
Halls		–	–	–	–	–	–	–	–	–	–	2 100
Cemeteries/Crematoria		100	100	–	–	–	–	–	–	100	–	–
Sport and Recreation Facilities		5 834	5 834	–	–	–	–	284	284	6 117	–	–
Outdoor Facilities		5 834	5 834	–	–	–	–	284	284	6 117	–	–
Other assets		600	600	–	–	–	–	171	171	771	–	–
Operational Buildings		600	600	–	–	–	–	171	171	771	–	–
Municipal Offices		300	300	–	–	–	–	171	171	471	–	–
Workshops		300	300	–	–	–	–	–	–	300	–	–
Machinery and Equipment		90	90	–	–	–	–	–	–	90	–	–
Machinery and Equipment		90	90	–	–	–	–	–	–	90	–	–
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	40 411	40 411	–	–	–	–	1 758	1 758	42 168	21 086	22 190

WC022 Witzenberg - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 30/07/2025

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
Technical Services	Capex Vehicle Replacement Programme	CAP032		Yes	Other Assets	General vehicles	-33.377341, 19.307284	1 361	2 361				
Technical Services	Capex Upgrade Power Station	CAP227		Yes	Electrical Infrastructure	Transmission & Reticulation	-33.361091, 19.294907	1 303	16 303				
Technical Services	Capex Network Schoonvlei Water	CAP		Yes	Water Supply Infrastructure	Transmission & Reticulation	-33.336425, 19.317612	-	300				
Technical Services	Capex Network Schoonvlei Sewerage	CAP		Yes	Sanitation Infrastructure	Transmission & Reticulation	-33.336425, 19.317612	-	700				
Community Services	Capex Building Regulations Upgrades	CAP		Yes	Other Assets	Buildings	-33.344759, 19.308717	-	171				
Community Services	Capex Upgrade Sport Facilities	CAP		Yes	Sport and Recreation Facilities	Sportsfields & stadia	-33.420980, 19.176592	-	284				
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													