

BITOU LOCAL MUNICIPALITY



**Final Adjustments Budget as at
28 February 2022**



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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.

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, 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 balance sheet.

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.

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.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

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 and current years' financial position.

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.

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, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

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

Vote – one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and (b) which specifies the total amount that is appropriated for the purposes of the department or functional area concerned.

Legislative Framework

Section 28 of the MFMA - Municipal adjustments budgets

"28 (1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget—

(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;

(b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;

(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;

(d) may authorise the utilisation of projected savings in one vote towards spending under another vote;

(e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;

(f) may correct any errors in the annual budget; and

(g) may provide for any other expenditure within a prescribed framework.

3) An adjustment budget must be in a prescribed form.

4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2) (b) to (g) may only be tabled within prescribed limitation as to timing or frequency

5) When an adjustments budget is tabled, it must be accompanied by

a) an explanation how the adjustments budget affects the annual budget;

(b) motivation of any material changes to the annual budget

(c) an explanation of the impact of any increased spending on the annual budget and the annual budget for the next two financial years; and

d) any other supporting documentation that may be prescribed

6) Municipal tax and tariffs may not be increased during a financial year

7) Section 22(b), 23 (3) and 24(3) apply in respect of an adjustment budget , and in such application a reference in those sections to an annual budget must be read as a reference to an adjustment budget

PART 1 – ADJUSTMENTS BUDGET REPORT

Section 1 – Mayor’s Report

1.1 Municipal Adjustments Budget

The budget adjustment that is tabled before council is a result of section 72 report which focused on assessing performance of the six months of the financial year. The outcome of the report indicated that a downwards adjustments should be implemented due to non-performance of operational revenue and expenditure budget, however the net effect of the operational grants resulted into an increase in both operational revenue and expenditure budget . The economy of this town continues to decline as some economic activities has since been affected by COVID19. This pandemic has a long term effect on the economy of this town. The unemployment rate continues to grow as currently the registered indigent total amounts to 3124, with a cost of R6.7 million on average. This is significant blow into the

revenue of the municipality due to growth in unemployment rate which is beyond municipality's control. Council must note that the following revenue items has been adjusted downwards in line with half year collection trends

Revenue

Property rates adjusted down from R158.9 million to R156.8 million.

Water Services adjusted down from R91.9 million to R90.2 million.

Rental of facilities adjusted down from R1.4 million to R1.3 million. These adjustments are in line with in line with half year collection trends.

Interest earned form external investment from R11.1 million to R7.2 million. This is due to the declining interest rates over the past two years.

Fines, penalties and forfeits adjusted down from R36.9 million to R23.3 million. This has been a trend over the past four years. The main reason provided by the user department is that there's lack of traffic safety vehicle and that the traffic fines gets written off by the department of justice. The municipality loses 25% of traffic fines revenue year on year that could have been collected and diverted to service delivery. Management to take this matter up through Intergovernmental Governmental Relations discussions.

Grants

The municipality has received additional funding from different provincial departments to assist the municipality with its operational activities and to support public employment within the municipality. The local government grant of R1.2 million is earmarked for maintenance, cleaning and repairing of walkways in all wards of Bitou municipality. This will create job opportunities over and above the current EPWP programme.

National Treasury has approved an amount of R1.8 million on Regional Socio Economic Project to implement the Qolweni cultural village.

The grant funding from Human Settlement of R22 million which was meant for Qolweni TRA will be adjusted to the operational budget. There's an additional allocation of R6.6 million for relocation of non-qualifiers (Decanting) project at Qolweni.

The Provincial Economic Development and Tourism has approved a Municipal Energy Resilience Grant of R750 000 for appointment of service providers to conduct both the Cost of Supply Study CoSS and the Electrical Master Plan study. These two studies are linked to renewal energy that will in a long term eliminate the dependency on Eskom grid.

The R911 000 that has been allocated in the new gazette, has already been included in the budget therefore there's is not need to include this amount in the adjustment budget.

Council will continue to contribute to the humanitarian relief to the community of Plettenberg Bay by providing social relief to the needy, support SMMEs and NGO's in the remaining four months of the year.

Expenditure

The expenditure budget has been increased by R3.2 million. This is to include contracted services on operational grants. Inventory consumed has been adjusted upwards as requested by the departments. Management needs to relook at the contracted services budget as the municipality budgeted 15% of the total operating expenditure budget.

It must be noted that this is significantly over the National Treasury which requires municipalities to budget between 2% - 5% operating expenditure budget. Cost containment policy must be enforced and implemented consistently.

Unforeseen and Unavoidable expenditure

The adjustment budget has taken into account the unforeseen and unavoidable that occurred at Qolweni and Kurland which saw the communities in both towns left stranded as a result of fires that broke during winter season. The budget will be adjusted to include the expenditure incurred amounting to R4.5 million for electrification and for emergency housing material

ADJUSTMENTS BUDGET 2021/22

Section 2 – MAYCO Resolutions:

- That council approves the Adjustments Budget Narrative as per attached Annexure A
- That council approves B-Schedule and supporting tables as per Annexure B
- **That council approves the Capital budget and re-instate the project of WWTW at Kurland amounting to R2.7 million as per annexure C**
- That council approves the projects in the detailed capital budget as per Annexure C
- That council approves the rollover approval of RSEP of R1.8 million as per annexure D
- That council approves an additional funds newly gazetted amounting to R8.6 million excluding Library grant of R911 000 which is already included in original budget as per provincial gazette on annexure E
- That council approves the unforeseen and unavoidable expenditure of R4.5 million for Qolweni and Kurland Fire and Electrification which was funded from employee related cost as per the MAYCO resolution C/2/249/08/21 on annexure F

Section 3 – Executive summary

Explanation how the adjustments budget affects the annual budget

The adjustment budget was based on the mid-year budget assessment and performance assessment as well as to budget for additional grants newly gazetted and the rollover that was approved. There is not much of impact on the operational revenue expenditure budget except to include make provision for these grants. Service delivery will not necessarily be affected by these adjustment budget as these discussed with the user departments. There's a general understanding that the budget will be adjusted and departments will make use of the budget that is remaining to ensure service delivery is uninterrupted. The projects that were reprioritised are funded by MIG and these will be implemented and continue as planned.

Motivation of any material changes to the annual budget

Material changes to the annual budget affect the capital budget wherein human settlement grant was initially budgeted for new roads, sewer, and water at Ebenezer, Qolweni and Shell.

There is not much of the impact on the provision of basic services as the budget is sufficient to cover for the day to day operations until the end of financial year. The review of tariffs has already started, the municipality has submitted to NERSA for electricity tariffs. The municipality is also looking at developing a tariff modelling to ensure that the tariffs that are charged are cost reflective, hence the CoSS and EMP studies are envisaged.

The municipality's employee related cost budget remain 36% of the total operating expenditure budget and will be revised to be in line with Bitou Funding Reserve Policy when the 2022/23 annual budget is submitted.

The adjustment made to the annual budget is highlighted above as per analysis and the below adjustment budget tables.

Funding of the budget

The adjustment budget is funded however the municipality needs to ensure it improves its reserves and working capital to ensure that non-cash items and provisions are cash backed. Table B8 reflects the funding of the budget.

Section 4 – Adjustment budget tables

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2022											Budget	Budget
Description	Budget Year 2021/22									Year +1	Year +2	
	Original	Prior	Accum.	Multi-	Unfore.	Nat. or	Other	Total	Adjusted	Adjusted	Adjusted	
	Budget	Adjusted	Funds	year	Unavoid.	Prov.	Adjusts.	Adjusts.	Budget	Budget	Budget	
	3	4	5	6	7	8	9	10				
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue By Source												
Property rates	158 942	158 942	-	-	-	-	(2 052)	(2 052)	156 890	163 031	169 389	
Service charges - electricity revenue	180 150	180 150	-	-	-	-	1 259	1 259	181 409	210 934	247 111	
Service charges - water revenue	91 987	91 987	-	-	-	-	(1 757)	(1 757)	90 230	95 758	99 684	
Service charges - sanitation revenue	82 145	82 145	-	-	-	-	3 174	3 174	85 319	85 349	88 678	
Service charges - refuse revenue	51 223	51 223	-	-	-	-	1 092	1 092	52 316	53 551	55 296	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	1 465	1 465	-	-	-	-	(146)	(146)	1 319	1 525	1 588	
Interest earned - external investments	11 118	11 118	-	-	-	-	(3 857)	(3 857)	7 261	11 551	12 002	
Interest earned - outstanding debtors	17 018	17 018	-	-	-	-	(1 683)	(1 683)	15 335	17 728	18 467	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits	36 928	36 928	-	-	-	-	(13 591)	(13 591)	23 337	38 368	39 865	
Licences and permits	1 047	1 047	-	-	-	-	-	-	1 047	1 091	1 136	
Agency services	2 748	2 748	-	-	-	-	-	-	2 748	2 855	2 966	
Transfers and subsidies	143 807	143 807	-	-	-	8 189	10 725	18 914	162 721	181 377	203 896	
Other revenue	6 863	6 863	-	-	-	-	199	199	7 062	7 146	7 444	
Gains	-	-	-	-	-	-	530	530	530	-	-	
Total Revenue (excluding capital transfers and contributions)	785 441	785 441	-	-	-	8 189	(6 108)	2 081	787 523	870 265	947 522	
Expenditure By Type												
Employee related costs	274 973	274 973	-	-	(4 556)	-	959	(3 597)	271 377	285 332	301 055	
Remuneration of councillors	6 905	6 905	-	-	-	-	(428)	(428)	6 477	7 216	7 539	
Debt impairment	106 990	106 990	-	-	-	-	(3 450)	(3 450)	103 540	111 376	115 943	
Depreciation & asset impairment	36 032	36 032	-	-	-	-	262	262	36 294	37 437	38 897	
Finance charges	10 969	10 969	-	-	-	-	121	121	11 090	8 700	6 595	
Bulk purchases - electricity	147 721	147 721	-	-	-	-	-	-	147 721	167 663	190 298	
Inventory Consumed	15 270	15 070	-	-	-	-	945	945	16 015	34 406	58 594	
Contracted services	112 556	112 863	-	-	3 817	-	3 333	7 150	120 013	129 973	132 372	
Transfers and subsidies	4 900	4 900	-	-	-	-	(561)	(561)	4 339	-	-	
Other expenditure	59 447	59 340	-	-	-	-	2 947	2 947	62 287	60 709	66 769	
Losses	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure	775 763	775 763	-	-	(739)	-	4 129	3 390	779 152	842 813	918 062	
Surplus/(Deficit)	9 679	9 679	-	-	739	8 189	(10 236)	(1 308)	8 370	27 452	29 460	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	47 624	47 624	-	-	-	1 814	(10 790)	(8 976)	38 648	47 708	34 347	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	267	267	-	-	-	-	583	583	849	285	-	
Transfers and subsidies - capital (in-kind -	-	-	-	-	-	-	400	400	400	-	-	
Surplus/(Deficit) before taxation	57 569	57 569	-	-	739	10 003	(20 044)	(9 302)	48 268	75 445	63 807	
Taxation	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	57 569	57 569	-	-	739	10 003	(20 044)	(9 302)	48 268	75 445	63 807	
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	57 569	57 569	-	-	739	10 003	(20 044)	(9 302)	48 268	75 445	63 807	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	57 569	57 569	-	-	739	10 003	(20 044)	(9 302)	48 268	75 445	63 807	

Operating Revenue Budget

Property Rates

The revenue for property rates is adjusted downwards by R2 million in line with in line with half year collection trends

Electricity

The revenue budget has been adjusted upward by R1.2 million which is attributed to the correction of estimates on customers that were not billed and new augmentation fees

Water

Water Service charges is adjusted downwards by R1.7 million the revenue for water in line with in line with half year collection trends

Sanitation

Sanitation is adjusted upward by R3.1 million in line with in line with half year collection trends.

Refuse

The revenue for refuse is increased by R1 million based on the six months performance which indicate a slight over performance.

Traffic Income

The traffic fines income has been significantly decreased based on the historical trend that has been presented. Management to provide traffic fines report to the next council meeting. The budget has been significantly adjusted down by R13.5 million based on the past six month's performance.

Grants

The grants and subsidies has been adjusted by R18.8 million to include the additional grants that has been gazette, rollover that has been approved on Regional Socio Economic Programme to implement Qolweni Cultural village as well as the Housing grant that is reprioritized from Capital to Operational budget.

Other revenue

Other revenue has been adjusted up from R10.6 million R11.3 million this includes Licenses and permits, agencies services and gains. This is also attributed to other services that are charged at service delivery department. Revenue items unblock the drainage systems, augmentation fees.

Total Revenue excluding capital transfers and contributions

The total operating revenue has been adjusted upward from R785.4 million to R787.5 million

Operating Expenditure Budget

Employee related costs

The budget for employee related cost is adjusted by downwards R4.5 million to account for the funds that has been utilized for two projects at Housing section for Qolweni and Kurland fires and Electrification at Qolweni and Kurland and adjusted upwards to accommodate the new allocation of R1.2 million for the support of public employment. The net effect of this adjustment amounts to R3.5 million from R274.9 million to R271.3 million

Debt Impairment

Due to reduction in the revenue for traffic fines the debt impairment on traffic fines provision was also reduced. The budget has been adjusted downwards from R106.9 million to R103.5 million.

Remuneration of Councilors

This item is adjusted upward by R428 000 million in line with in line with mid-year budget performance

Depreciation

Depreciation is adjusted downwards by R262 000 based on the six months performance which indicate an under performance.

Bulk Purchases

There is no need to adjust the budget for bulk purchases as it has been performing as anticipated in the past six months.

Inventory consumed.

The expenditure budget has been adjusted upwards by R945 000 with in line with mid-year budget performance. The expenditure is mainly stock items.

Contracted Services

Contracted services is adjusted up by R7.1 million to R120 million to make provision for the two projects that occurred in Qolweni and Kurland fires. And also to include the expenditure funded from operational grants. Strick measure and controls should be in place to ensure the downward movement at the end of the year is reported.

Transfers and subsidies

The budget has been adjusted downwards by R1.5 million of George Regional land fill site, also adjusted upward by R800 000 to accommodate for the social relief. The net effect of this adjustment reflects a downward adjustment amounting to R561 000.

Other expenditure

The budget has been adjusted up by R2.9 million to accommodate operating expenditure funded from grants.

Other expenditure

Total expenditure has been adjusted upward as per analysis above from R775.7 million to R779.1 million. The operating surplus for has decreased from R9.6 million to R8.3 million. The total surplus after capital transfers and public contributions amounts to R48.2 million.

Adjustment Budget Financial Performance (revenue and expenditure by municipal vote)

The table below reflects the changes or adjustments made per functional area. As stipulated above in an effort to improve the operational viability and also address some of the service delivery challenges, the adjustment budget was used to refinance and reprioritise the service delivery in the municipality due to COVID19.

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2022											Budget	Budget
Vote Description	Budget Year 2021/22									Year +1	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	
<i>[Insert departmental structure etc]</i>		3	4	5	6	7	8	9	10			
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote												
Vote 1 - Council	2 918	2 918	-	-	-	-	-	-	2 918	3 008	3 125	
Vote 2 - Office of the Municipal Manager	48 899	48 899	-	-	-	-	(137)	(137)	48 762	53 534	54 673	
Vote 3 - Community Services	155 111	155 111	-	-	-	-	(5 227)	(5 227)	149 884	181 608	197 326	
Vote 4 - Corporate Services	266	266	-	-	-	-	(6)	(6)	261	-	-	
Vote 5 - Financial Services	185 369	185 369	-	-	-	-	(7 510)	(7 510)	177 859	191 249	197 727	
Vote 6 - Economic Development & Planning	5 758	5 758	-	-	-	-	889	889	6 648	3 971	5 924	
Vote 7 - Engineering Services	435 010	435 010	-	-	-	-	6 079	6 079	441 089	484 888	523 093	
Total Revenue by Vote	833 332	833 332	-	-	-	-	(5 912)	(5 912)	827 420	918 258	981 869	
Expenditure by Vote												
Vote 1 - Council	9 839	9 839	-	-	-	-	(1 138)	(1 138)	8 701	10 111	10 057	
Vote 2 - Office of the Municipal Manager	26 391	26 391	-	-	-	-	(243)	(243)	26 148	28 328	32 340	
Vote 3 - Community Services	203 706	203 706	-	-	-	-	12 354	12 354	216 060	238 013	258 961	
Vote 4 - Corporate Services	70 253	70 253	-	-	-	-	(1 586)	(1 586)	68 667	75 916	69 590	
Vote 5 - Financial Services	65 074	65 074	-	-	-	-	(2 231)	(2 231)	62 844	64 967	71 467	
Vote 6 - Economic Development & Planning	24 777	24 777	-	-	-	-	(181)	(181)	24 596	21 499	21 985	
Vote 7 - Engineering Services	375 722	375 722	-	-	-	-	(3 585)	(3 585)	372 137	403 979	453 664	
Total Expenditure by Vote	775 763	775 763	-	-	-	-	3 390	3 390	779 152	842 813	918 062	
Surplus/ (Deficit) for the year	57 569	57 569	-	-	-	-	(9 302)	(9 302)	48 268	75 445	63 807	

Council

The budget has decreased R9.8 million to R8.7 million the decrease is in line with the six month budget performance.

Office of the Municipal Manager

The R243 000 is the net effect of the adjusted budget, the decrease is attributed to the operating lease which relates to the political office bearers office.

Community Services

The significant increase of R12.3 million is attributed the grant funding that was initially under capital for TRA at Qolweni

Corporate Services

The budget has been adjusted down from R70.2 million to R68.6 million this is due to underperformance reported during the first six month of the financial year.

Financial Services

The budget has been reduced from R65 million to R62.8 million. The adjusted downwards due professional fees budget that was not spent to date, and repairs and maintenance of revenue offices.

Economic Development and Planning

The budget is adjusted downwards by R181 000 this relates to town planning land use fees.

Engineering Services

The budget is adjusted downwards by R3.5 million , this is attributed to underperformance of depreciation and significantly expenditure that was still less than fifty percent spent during the first six months of the financial year.

Section 4 – B-Schedule tables***4.1 2021/22 Adjustments Budget***

The tables included in section 4 to the end of this report are from the ‘B Schedule Adjustments Budget’ legislated as part of section MFMA and MBRR.

WC047 Bitou - Table B1 Adjustments Budget Summary - 28/02/2022											
Description	Budget Year 2021/22									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	1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	158 942	158 942	-	-	-	-	(2 052)	(2 052)	156 890	163 031	169 389
Service charges	405 505	405 505	-	-	-	-	3 768	3 768	409 273	445 593	490 769
Investment revenue	11 118	11 118	-	-	-	-	(3 857)	(3 857)	7 261	11 551	12 002
Transfers recognised - operational	143 807	143 807	-	-	-	8 189	10 725	18 914	162 721	181 377	203 896
Other own revenue	66 070	66 070	-	-	-	-	(14 692)	(14 692)	51 377	68 713	71 466
Total Revenue (excluding capital transfers and contributions)	785 441	785 441	-	-	-	8 189	(6 108)	2 081	787 523	870 265	947 522
Employee costs	274 973	274 973	-	-	(4 556)	-	959	(3 597)	271 377	285 332	301 055
Remuneration of councillors	6 905	6 905	-	-	-	-	(428)	(428)	6 477	7 216	7 539
Depreciation & asset impairment	36 032	36 032	-	-	-	-	262	262	36 294	37 437	38 897
Finance charges	10 969	10 969	-	-	-	-	121	121	11 090	8 700	6 595
Materials and bulk purchases	162 991	162 791	-	-	-	-	945	945	163 736	202 069	248 892
Transfers and grants	4 900	4 900	-	-	-	-	(561)	(561)	4 339	-	-
Other expenditure	278 993	279 193	-	-	3 817	-	2 831	6 648	285 841	302 058	315 084
Total Expenditure	775 763	775 763	-	-	(739)	-	4 129	3 390	779 152	842 813	918 062
Surplus/(Deficit)	9 679	9 679	-	-	739	8 189	(10 236)	(1 308)	8 370	27 452	29 460
Transfers recognised - capital	47 624	47 624	-	-	-	1 814	(10 790)	(8 976)	38 648	47 708	34 347
Contributions recognised - capital & contributed assets	267	267	-	-	-	-	983	983	1 249	285	-
Surplus/(Deficit) after capital transfers & contributions	57 569	57 569	-	-	739	10 003	(20 044)	(9 302)	48 268	75 445	63 807
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	57 569	57 569	-	-	739	10 003	(20 044)	(9 302)	48 268	75 445	63 807
Capital expenditure & funds sources											
Capital expenditure	90 316	90 316	-	-	2 585	1 814	(22 934)	(18 535)	71 781	82 941	43 291
Transfers recognised - capital	44 817	44 817	-	-	-	1 814	(10 801)	(8 987)	35 830	45 292	25 461
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 499	45 499	-	-	2 585	-	(12 134)	(9 549)	35 950	37 649	17 830
Total sources of capital funds	90 316	90 316	-	-	2 585	1 814	(22 934)	(18 535)	71 781	82 941	43 291
Financial position											
Total current assets	233 235	233 235	-	-	-	-	4 802	4 802	238 036	313 588	415 187
Total non current assets	1 214 738	1 214 738	-	-	-	-	745 627	745 627	1 960 365	2 030 606	2 068 897
Total current liabilities	141 470	141 470	-	-	-	-	(9 571)	(9 571)	131 899	150 778	161 317
Total non current liabilities	176 496	176 496	-	-	-	-	(352 992)	(352 992)	(176 496)	(153 875)	(133 538)
Community wealth/Equity	1 130 007	1 130 007	-	-	-	-	56 029	56 029	1 186 037	2 347 290	2 456 306
Cash flows											
Net cash from (used) operating	92 611	92 611	-	-	-	-	46 470	46 470	139 081	143 417	124 779
Net cash from (used) investing	(73 578)	(73 578)	-	-	-	-	(6 065)	(6 065)	(79 643)	(82 292)	(43 297)
Net cash from (used) financing	(22 621)	(22 621)	-	-	-	-	182	182	(22 439)	(21 830)	(17 553)
Cash/cash equivalents at the year end	122 129	122 129	-	-	-	-	(11 665)	(11 665)	110 464	149 759	213 687
Cash backing/surplus reconciliation											
Cash and investments available	130 484	130 484	-	-	-	-	(20 020)	(20 020)	110 464	149 759	213 687
Application of cash and investments	1 258 576	1 258 576	-	-	-	-	(1 308 054)	(1 308 054)	(49 478)	(67 855)	(84 532)
Balance - surplus (shortfall)	(1 128 092)	(1 128 092)	-	-	-	-	1 288 034	1 288 034	159 942	217 614	298 219
Asset Management											
Asset register summary (WDV)	54 661	90 316	-	-	-	-	(52 007)	(52 007)	38 310	35 898	(190)
Depreciation & asset impairment	36 032	36 032	-	-	-	-	262	262	36 294	37 437	38 897
Renewal of Existing Assets	9 936	9 958	-	-	-	-	(1 269)	(1 269)	8 689	2 020	540
Repairs and Maintenance	55 986	55 858	-	-	-	-	(918)	(918)	54 940	63 515	74 202
Free services											
Cost of Free Basic Services provided	(19 275)	(19 275)	-	-	-	-	784	784	(18 491)	(20 061)	(16 723)
Revenue cost of free services provided	(3 887)	(3 887)	-	-	-	-	(1 973)	(1 973)	(5 861)	(4 039)	(4 197)
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	0	0	0	0	0
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	21	21	21	22	23

WC047 Bitou - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/2022											Budget	Budget
Standard Description	Budget Year 2021/22									Year +1	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	
		5	6	7	8	9	10	11	12			
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue - Functional												
Governance and administration	237 508	237 508	-	-	-	-	(7 454)	(7 454)	230 054	247 849	255 584	
Executive and council	51 817	51 817	-	-	-	-	(137)	(137)	51 680	56 542	57 798	
Finance and administration	185 691	185 691	-	-	-	-	(7 317)	(7 317)	178 374	191 307	197 786	
Internal audit	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety	85 326	85 326	-	-	-	-	(5 946)	(5 946)	79 381	107 969	119 359	
Community and social services	11 853	11 853	-	-	-	-	505	505	12 358	11 636	11 833	
Sport and recreation	113	113	-	-	-	-	455	455	568	118	122	
Public safety	40 112	40 112	-	-	-	-	(13 556)	(13 556)	26 556	41 675	43 524	
Housing	33 248	33 248	-	-	-	-	6 650	6 650	39 898	54 540	63 880	
Health	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	7 293	7 293	-	-	-	-	2 774	2 774	10 067	4 449	6 093	
Planning and development	7 040	7 040	-	-	-	-	2 796	2 796	9 837	4 275	5 943	
Road transport	253	253	-	-	-	-	(22)	(22)	231	174	150	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Trading services	501 314	501 314	-	-	-	-	5 287	5 287	506 601	556 007	599 364	
Energy sources	208 012	208 012	-	-	-	-	2 778	2 778	210 790	248 224	280 046	
Water management	129 144	129 144	-	-	-	-	(1 757)	(1 757)	127 386	135 579	135 910	
Waste water management	96 339	96 339	-	-	-	-	3 174	3 174	99 513	100 626	106 987	
Waste management	67 819	67 819	-	-	-	-	1 092	1 092	68 912	71 578	76 420	
Other	1 890	1 890	-	-	-	-	(572)	(572)	1 318	1 984	1 470	
Total Revenue - Functional	833 332	833 332	-	-	-	-	(5 912)	(5 912)	827 420	918 258	981 869	
Expenditure - Functional												
Governance and administration	182 521	182 521	-	-	-	-	(3 703)	(3 703)	178 817	188 075	194 672	
Executive and council	31 554	31 554	-	-	-	-	(1 268)	(1 268)	30 286	34 892	38 411	
Finance and administration	145 909	145 909	-	-	-	-	(2 434)	(2 434)	143 475	147 818	150 659	
Internal audit	5 058	5 058	-	-	-	-	(1)	(1)	5 057	5 366	5 602	
Community and public safety	126 951	127 701	-	-	-	-	17 196	17 196	144 897	156 741	182 439	
Community and social services	32 705	32 705	-	-	-	-	(705)	(705)	31 999	27 019	28 644	
Sport and recreation	23 646	23 646	-	-	-	-	(1 560)	(1 560)	22 086	24 581	26 085	
Public safety	51 498	51 498	-	-	-	-	(1 339)	(1 339)	50 159	56 902	55 579	
Housing	19 103	19 853	-	-	-	-	20 800	20 800	40 653	48 238	72 131	
Health	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	82 700	82 700	-	-	-	-	(2 957)	(2 957)	79 743	89 513	103 925	
Planning and development	42 317	42 317	-	-	-	-	(203)	(203)	42 114	41 839	41 088	
Road transport	40 383	40 383	-	-	-	-	(2 754)	(2 754)	37 630	47 674	62 836	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Trading services	369 990	369 440	-	-	-	-	(3 314)	(3 314)	366 126	394 267	422 426	
Energy sources	201 259	201 259	-	-	-	-	1 260	1 260	202 519	220 426	239 520	
Water management	88 427	88 427	-	-	-	-	(2 392)	(2 392)	86 035	85 075	94 915	
Waste water management	27 849	27 849	-	-	-	-	(224)	(224)	27 625	31 816	37 471	
Waste management	52 455	51 905	-	-	-	-	(1 958)	(1 958)	49 947	56 950	50 520	
Other	13 600	13 400	-	-	-	-	(3 831)	(3 831)	9 569	14 217	14 601	
Total Expenditure - Functional	775 763	775 763	-	-	-	-	3 390	3 390	779 152	842 813	918 062	
Surplus/ (Deficit) for the year	57 569	57 569	-	-	-	-	(9 302)	(9 302)	48 268	75 445	63 807	

Expenditure on Repairs and Maintenance by Assets Class

WC047 Bitou - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2022

Description	Budget Year 2021/22										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	Adjusted Budget
	A	7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure	31 064	30 864	-	-	-	-	654	654	31 518	37 220	47 890	
Roads Infrastructure	17 362	17 362	-	-	-	-	(822)	(822)	16 540	25 138	33 948	
Roads	16 040	16 040	-	-	-	-	-	-	16 040	23 938	31 948	
Road Structures	-	-	-	-	-	-	-	-	-	-	-	
Road Furniture	1 322	1 322	-	-	-	-	(822)	(822)	500	1 200	2 000	
Electrical Infrastructure	7 185	6 985	-	-	-	-	1 188	1 188	8 173	6 020	1 370	
Power Plants	-	-	-	-	-	-	-	-	-	-	-	
HV Substations	-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station	3 050	2 850	-	-	-	-	-	-	2 850	1 100	1 000	
MV Networks	4 135	4 135	-	-	-	-	1 188	1 188	5 323	4 920	370	
Water Supply Infrastructure	3 125	3 125	-	-	-	-	120	120	3 245	2 671	5 535	
Dams and Weirs	2 325	2 325	-	-	-	-	120	120	2 445	1 611	3 335	
Water Treatment Works	800	800	-	-	-	-	-	-	800	1 060	2 200	
Sanitation Infrastructure	3 392	3 392	-	-	-	-	167	167	3 559	3 391	7 037	
Pump Station	3 392	3 392	-	-	-	-	167	167	3 559	3 391	7 037	
Community Assets	1 618	1 833	-	-	-	-	544	544	2 377	1 661	2 886	
Community Facilities	1 183	1 183	-	-	-	-	544	544	1 727	1 362	2 363	
Halls	1 101	1 101	-	-	-	-	(22)	(22)	1 079	1 312	2 343	
Fire/Ambulance Stations	83	83	-	-	-	-	-	-	83	50	20	
Cemeteries/Crematoria	-	-	-	-	-	-	15	15	15	-	-	
Public Ablution Facilities	-	-	-	-	-	-	10	10	10	-	-	
Airports	-	-	-	-	-	-	540	540	540	-	-	
Sport and Recreation Facilities	435	650	-	-	-	-	-	-	650	299	523	
Outdoor Facilities	435	650	-	-	-	-	-	-	650	299	523	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Other assets	6 539	6 704	-	-	-	-	(409)	(409)	6 295	7 826	7 004	
Operational Buildings	6 539	6 704	-	-	-	-	(409)	(409)	6 295	7 826	7 004	
Municipal Offices	6 433	6 598	-	-	-	-	(409)	(409)	6 189	7 715	6 892	
Yards	106	106	-	-	-	-	-	-	106	111	112	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	7 559	7 559	-	-	-	-	-	-	7 559	8 315	8 642	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	7 559	7 559	-	-	-	-	-	-	7 559	8 315	8 642	
Computer Software and Applications	7 559	7 559	-	-	-	-	-	-	7 559	8 315	8 642	
Computer Equipment	460	295	-	-	-	-	-	-	295	557	600	
Computer Equipment	460	295	-	-	-	-	-	-	295	557	600	
Furniture and Office Equipment	421	398	-	-	-	-	(342)	(342)	56	508	643	
Furniture and Office Equipment	421	398	-	-	-	-	(342)	(342)	56	508	643	
Machinery and Equipment	669	584	-	-	-	-	5	5	589	346	236	
Machinery and Equipment	669	584	-	-	-	-	5	5	589	346	236	
Transport Assets	7 656	7 621	-	-	-	-	(1 507)	(1 507)	6 114	7 081	6 300	
Transport Assets	7 656	7 621	-	-	-	-	(1 507)	(1 507)	6 114	7 081	6 300	
Total Repairs and Maintenance Expenditure to be adjusted	55 986	55 858	-	-	-	-	(1 055)	(1 055)	54 803	63 515	74 202	

Capital Expenditure by vote and funding

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2022											
Description	Budget Year 2021/22									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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote											
Multi-year expenditure to be adjusted											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services	5 400	5 400	-	-	-	-	(1 024)	(1 024)	4 376	13 150	3 800
Vote 4 - Corporate Services	3 075	3 075	-	-	-	-	(930)	(930)	2 145	2 379	-
Vote 5 - Financial Services	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services	39 240	39 240	-	-	-	-	2 936	2 936	42 176	67 412	39 491
Capital multi-year expenditure sub-total	47 715	47 715	-	-	-	-	982	982	48 697	82 941	43 291
Single-year expenditure to be adjusted											
Vote 1 - Council	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services	3 605	3 605	-	-	-	1 814	615	2 429	6 034	-	-
Vote 4 - Corporate Services	1 683	1 683	-	-	-	-	(481)	(481)	1 201	-	-
Vote 5 - Financial Services	-	-	-	-	-	-	240	240	240	-	-
Vote 6 - Economic Development & Planning	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services	37 314	37 314	-	-	2 585	-	(24 290)	(21 705)	15 609	-	-
Capital single-year expenditure sub-total	42 601	42 601	-	-	2 585	1 814	(23 916)	(19 517)	23 084	-	-
Total Capital Expenditure - Vote	90 316	90 316	-	-	2 585	1 814	(22 934)	(18 535)	71 781	82 941	43 291
Capital Expenditure - Functional											
Governance and administration	-	-	-	-	-	-	240	240	240	-	-
Executive and council	-	-	-	-	-	-	-	-	-	-	-
Finance and administration	-	-	-	-	-	-	240	240	240	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Community and public safety	-	-	-	-	-	1 814	447	2 261	2 261	-	-
Community and social services	-	-	-	-	-	-	(411)	(411)	(411)	-	-
Sport and recreation	-	-	-	-	-	1 814	857	2 671	2 671	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	-	-	-	-	-	-	-	-	-	-	-
Planning and development	-	-	-	-	-	-	-	-	-	-	-
Road transport	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Trading services	9 282	9 282	-	-	2 585	-	(9 781)	(7 196)	2 086	57 264	33 546
Energy sources	9 282	9 282	-	-	2 585	-	(723)	1 862	11 145	10 050	9 760
Water management	-	-	-	-	-	-	(1 670)	(1 670)	(1 670)	22 493	13 511
Waste water management	-	-	-	-	-	-	(6 382)	(6 382)	(6 382)	24 021	10 275
Waste management	-	-	-	-	-	-	(1 006)	(1 006)	(1 006)	700	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	9 282	9 282	-	-	2 585	1 814	(9 094)	(4 695)	4 587	57 264	33 546
Funded by:											
National Government	22 047	22 047	-	-	-	-	-	-	22 047	31 092	25 461
Provincial Government	22 770	22 770	-	-	-	1 814	(11 201)	(9 387)	13 383	14 200	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	400	400	400	-	-
Transfers recognised - capital	44 817	44 817	-	-	-	1 814	(10 801)	(8 987)	35 830	45 292	25 461
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	45 499	45 499	-	-	2 585	-	(12 134)	(9 549)	35 950	37 649	17 830
Total Capital Funding	90 316	90 316	-	-	2 585	1 814	(22 934)	(18 535)	71 781	82 941	43 291

Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 28/02/2022											
Description	Budget Year 2021/22									Budget Year +1	Budget Year +2
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	3	4	5	6	7	8	9	10		
R thousands	A	A1	B	C	D	E	F	G	H		
ASSETS											
Current assets											
Cash	12 362	12 362	-	-	-	-	48 290	48 290	60 652	28 399	7 067
Call investment deposits	109 766	109 766	-	-	-	-	(59 955)	(59 955)	49 811	121 360	206 620
Consumer debtors	95 551	95 551	-	-	-	-	-	-	95 551	112 671	130 459
Other debtors	476	476	-	-	-	-	15 078	15 078	15 554	34 691	54 575
Current portion of long-term receivables	-	-	-	-	-	-	1	1	1	-	-
Inventory	15 079	15 079	-	-	-	-	1 388	1 388	16 467	16 467	16 467
Total current assets	233 235	233 235	-	-	-	-	4 802	4 802	238 036	313 588	415 187
Non current assets											
Long-term receivables	15	15	-	-	-	-	(15)	(15)	-	-	-
Investments	8 355	8 355	-	-	-	-	(8 355)	(8 355)	-	-	-
Investment property	22 226	22 226	-	-	-	-	337	337	22 563	25 663	25 663
Investment in Associate	-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1 184 104	1 184 104	-	-	-	-	753 663	753 663	1 937 767	2 004 907	2 043 199
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Biological	-	-	-	-	-	-	-	-	-	-	-
Intangible	(0)	(0)	-	-	-	-	(0)	(0)	(0)	(0)	(0)
Other non-current assets	38	38	-	-	-	-	(3)	(3)	35	35	35
Total non current assets	1 214 738	1 214 738	-	-	-	-	745 627	745 627	1 960 365	2 030 606	2 068 897
TOTAL ASSETS	1 447 973	1 447 973	-	-	-	-	750 429	750 429	2 198 402	2 344 193	2 484 085
LIABILITIES											
Current liabilities											
Bank overdraft	-	-	-	-	-	-	-	-	-	-	-
Borrowing	328	328	-	-	-	-	(656)	(656)	(328)	(328)	(328)
Consumer deposits	8 850	8 850	-	-	-	-	631	631	9 481	9 948	10 416
Trade and other payables	77 712	77 712	-	-	-	-	-	-	77 712	91 269	95 065
Provisions	54 580	54 580	-	-	-	-	(9 546)	(9 546)	45 034	49 889	56 164
Total current liabilities	141 470	141 470	-	-	-	-	(9 571)	(9 571)	131 899	150 778	161 317
Non current liabilities											
Borrowing	98 926	98 926	-	-	-	-	(197 852)	(197 852)	(98 926)	(76 305)	(55 968)
Provisions	77 570	77 570	-	-	-	-	(155 140)	(155 140)	(77 570)	(77 570)	(77 570)
Total non current liabilities	176 496	176 496	-	-	-	-	(352 992)	(352 992)	(176 496)	(153 875)	(133 538)
TOTAL LIABILITIES	317 966	317 966	-	-	-	-	(362 563)	(362 563)	(44 597)	(3 097)	27 779
NET ASSETS	1 130 007	1 130 007	-	-	-	-	1 112 991	1 112 991	2 242 998	2 347 290	2 456 306
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)	1 008 193	1 008 193	-	-	-	-	56 029	1 251 679	2 181 116	2 221 213	2 322 257
Reserves	121 814	121 814	-	-	-	-	-	-	121 814	126 077	134 049
Minorities' interests	-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/E	1 130 007	1 130 007	-	-	-	-	56 029	1 251 679	2 302 930	2 347 290	2 456 306

Cash Flow

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 28/02/2022											
Description	Budget Year 2021/22									Budget Year +1 2022/23	Budget Year +2 2023/24
	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	A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates	135 101	135 101	-	-	-	-	1 005	1 005	136 106	131 587	126 037
Service charges	341 191	341 191	-	-	-	-	13 882	13 882	355 074	359 593	365 143
Other revenue	39 819	39 819	-	-	-	-	(21 313)	(21 313)	18 506	22 723	23 617
Government - operating	134 181	134 181	-	-	-	-	21 801	21 801	155 982	181 377	203 896
Government - capital	39 542	39 542	-	-	-	-	1 663	1 663	41 205	52 086	29 281
Interest	25 583	25 583	-	-	-	-	(5 355)	(5 355)	20 228	25 451	25 362
Dividends	-	-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees	(602 596)	(602 596)	-	-	-	-	29 983	29 983	(572 613)	(620 700)	(641 961)
Finance charges	(13 510)	(13 510)	-	-	-	-	2 421	2 421	(11 090)	(8 700)	(6 595)
Transfers and Grants	(6 700)	(6 700)	-	-	-	-	2 384	2 384	(4 316)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES	92 611	92 611	-	-	-	-	46 470	46 470	139 081	143 417	124 779
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE	-	-	-	-	-	-	448	448	448	-	-
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	-	-	-	-	-	-	1	1	1	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(9 107)	(9 107)	(9 107)	-	-
Payments											
Capital assets	(73 578)	(73 578)	-	-	-	-	2 593	2 593	(70 985)	(82 292)	(43 297)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(73 578)	(73 578)	-	-	-	-	(6 065)	(6 065)	(79 643)	(82 292)	(43 297)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing	(22 621)	(22 621)	-	-	-	-	182	182	(22 439)	(21 830)	(17 553)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(22 621)	(22 621)	-	-	-	-	182	182	(22 439)	(21 830)	(17 553)
NET INCREASE/ (DECREASE) IN CASH HELD	(3 588)	(3 588)	-	-	-	-	40 587	40 587	36 999	39 295	63 928
Cash/cash equivalents at the year begin:	125 717	125 717	-	-	-	-	(52 252)	(52 252)	73 465	110 464	149 759
Cash/cash equivalents at the year end:	122 129	122 129	-	-	-	-	(11 665)	(11 665)	110 464	149 759	213 687

Expenditure on transfer and grant programme

WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Budget Year 2021/22							Budget	Budget
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Year +1	Year +2
								2022/23	2023/24
R thousands	A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:									
Operating expenditure of Transfers and Grants									
National Government:	118 658	118 658	-	-	-	-	118 658	16 052	11 094
Operational Revenue:General Revenue:Equitable Share	111 953	111 953	-	-	-	-	111 953	9 331	9 323
Energy Efficiency and Demand-side [Schedule 5B]	4 159	4 159	-	-	-	-	4 159	5 000	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]	996	996	-	-	-	-	996	-	-
Local Government Financial Management Grant [Schedule 5B]	1 550	1 550	-	-	-	-	1 550	1 721	1 771
Provincial Government:	23 713	23 713	-	-	19 801	19 801	43 514	55 181	78 442
Capacity Building	-	-	-	-	-	-	-	-	-
Capacity Building and Other	12 503	12 503	-	-	7 361	7 361	19 864	55 181	78 442
Disaster and Emergency Services	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Housing	11 210	11 210	-	-	12 440	12 440	23 650	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-	-
Other grant providers:	440	440	-	-	20	20	460	-	-
Private Enterprises	440	440	-	-	20	20	460	-	-
Public Corporations	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-
Parent Municipality / Entity	-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	142 811	142 811	-	-	19 821	19 821	162 632	71 233	89 536
Capital Transfers and Grants									
National Government:	25 354	25 354	-	-	-	-	25 354	31 092	25 461
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]	4 250	4 250	-	-	-	-	4 250	5 000	5 000
Municipal Infrastructure Grant [Schedule 5B]	21 104	21 104	-	-	-	-	21 104	26 092	20 461
Provincial Government:	22 270	22 270	-	-	(8 887)	(8 887)	13 383	14 200	-
Capacity Building	-	-	-	-	-	-	-	-	-
Infrastructure	22 270	22 270	-	-	(8 887)	(8 887)	13 383	14 200	-
District Municipality:	-	-	-	-	-	-	-	-	-
All Grants	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	47 624	47 624	-	-	(8 887)	(8 887)	38 737	45 292	25 461
TOTAL EXPENDITURE OF TRANSFERS & GRANTS	190 435	190 435	-	-	10 934	10 934	201 369	116 525	114 997

Section 5 - Capital Expenditure per project affected by the Adjustment budget

WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2022

Municipal Vote/Capital project	Program/Project description	Medium Term Revenue and Expenditure Framework					
		Budget Year 2021/22		Budget Year +1		Budget Year +2	
		Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand							
Parent municipality:							
<i>List all capital programs/projects grouped by Municipal Vote</i>							
ROADS, STORMWATER AND BUILDINGS MAINTENANCE		19 105	13 903	7 278	5 278	5 476	5 476
KRANSHOEK: UPGRADE GRAVEL ROADS (MIG)	Upgrading of all gravel roads in Kranshoek with surfacing	8 777	3 400				
EBENEZER: NEW ROADS	UISP: New roads at Ebenezer for New Horizons	5 000	6 600	2 000	-	-	-
EBENEZER: NEW ACCESS ROAD	New access road into Ebenezer	3 135	7 116	5 278	5 278	5 476	5 476
KURLAND: NEW ROADS	UISP: New roads at opp Community Hall / Erf 562	4 000	187	-	-	-	-
ERF 4367 (SHELL): NEW ROADS	UISP: New roads at Erf 4367 opp Shell Ultra City	1 500	-	-	-	-	-
BOSSIESGIF: NEW ROADS (PH4A)	UISP: New roads at Qolweni & Bossiesgif	5 000	-	-	-	-	-
TOOLS AND EQUIPMENT		70	-	-	-	-	-
REPLACE TRUCK: ROADS		400	-	-	-	-	-
WATER SERVICES: WASTE WATER PURIFICATION		16 400	10 018	22 100	11 900	5 500	5 500
PUMP STATION EQUIPMENT	Capital Spares: new pumps, motors and fittings	1 000	1 230	500	500	500	500
KURLAND: UPGRADE WWTW	Upgrade works to 1 MIL capacity	5 000	2 700	15 000	10 000	5 000	5 000
KRANSHOEK: UPGRADE SEWER RETIC	Upgrade internal sewer reticulation	2 000	1 700	1 400	1 400	-	-
KURLAND: NEW SEWER	UISP: New sewer at opp Community Hall/ Erf 562	3 100	100	-	-	-	-
KURLAND: NEW SEWER	UISP: New sewer at opp Community Hall/ Erf 562	1 000	-	1 700	-	-	-
EBENEZER: NEW SEWER	UISP: New sewer at Ebenezer for New Horizons	1 500	2 000	3 500	-	-	-
ERF 4367 (SHELL): NEW SEWER	UISP: New sewer at Erf 4367 opp Shell Ultra City	1 000	-	-	-	-	-
GANSEVALLEI: WASTE WATER PLANT-CAPITAL REPLACEMENTS	New MMCC Panel	1 800	1 570	-	-	-	-
MODIFICATION-NEW JETTING TRUCK PUMP	Modification of New Jetting Truck Pump	-	400	-	-	-	-
REPLACEMENT OF PUMPS & MOTORS	Pumpstation 19 Refurbishment	-	318	-	-	-	-
ELECTRICAL AND MECHANICAL ENGINEERING SERVICES		2 371	4 233	2 600	2 600	2 310	2 310
UPGRADING OF STREET LIGHTS	Capital spares: Replace head fittings and poles	137	-	500	500	500	500
PLETT: NEW STREET LIGHTS	Odlands & Longships, Beacon Isle Rd	1 163	1 074	1 090	1 090	800	800
SCADA SYSTEMS	Master Plan Project: Supply and Install Scada Systems at SS1, Kwa-No, Brakkloof Substations	450	200	450	450	450	450
OFFICE FURNITURE AND EQUIPMENT	Office Furniture and Equipment	60	-	20	20	20	20
REPLACE FAULTY MV METER UNIT	this is for Checkers center. We are not measuring consumption and therefore IT MUST BE REPLACED. The	561	374	540	540	540	540
QOLWENI ELECTRIFICATION	169 Top Structures to be electrified within this Financial year, INSTALL New Minisubs and Low Voltage Retic	-	2 585	-	-	-	-
WATER SERVICES: WATER DISTRIBUTION		13 439	11 769	20 093	20 093	10 211	10 211
BOSSIESGIF: NEW WATER (PH4A)	UISP: New water at Qolweni & Bossiesgif	2 000	-	-	-	-	-
KURLAND: NEW WATER	UISP: New water at opp Community Hall/Erf 562	1 000	-	-	-	-	-
EBENEZER: NEW WATER	UISP: New water at Ebenezer for New Horizons	2 000	2 610	2 000	2 000	-	-
PLETT WTW: NEW PUMP STATION	New clear water pump station at Plett WTW	3 478	-	12 174	12 174	9 319	9 319
EBENEZER: NEW BULK WATER, PORTION 20	Construction of new Bulk Water	2 961	6 359	4 719	4 719	893	893
REPLACEMENT OF AC PIPES	REPLACEMENT OF AC PIPES	2 000	800	1 200	1 200	-	-
PLETT WTW: NEW PUMP STATION	New MCC Panel	-	2 000	-	-	-	-
LIBRARY AND INFORMATION SERVICES		770	359	-	-	-	-
RECREATIONAL EQUIPMENT	TABLE TENNIS POOL ETC	10	5	-	-	-	-
FURNITURE		60	42	-	-	-	-
IP CAMERAS	IP CAMERAS	80	-	-	-	-	-
COMPUTER EQUIPMENT & ACCESSORIES	COMPUTER EQUIPMENT & ACCESSORIES	120	22	-	-	-	-
UPGRADE OF MUNICIPAL LIBRARIES	REMOVING OF ASBESTOS AND REPLACING WITH BR ZINC ROOF	500	290	-	-	-	-

WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2022

Municipal Vote/Capital project	Program/Project description	Medium Term Revenue and Expenditure Framework					
		Budget Year 2021/22		Budget Year +1		Budget Year +2	
		Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand							
PROTECTION SERVICES: FIRE DEPARTMENT		300	200	-	-	-	-
UPGRADE OF KURLAND STATION	Kurland Fire Service SubStation	300	200	-	-	-	-
TRAFFIC SERVICES		600	600	-	-	-	-
TRAFFIC: VEHICLES	2 X vehicles for Traffic Services	600	600	-	-	-	-
PARKS AND RECREATION: PARKS MAINTENANCE AND HORTICULTURE		-	3 290	-	-	-	-
QOLWENI CULTURAL VILLAGE	Qolweni Cultural Village	-	1 814	-	-	-	-
BOSSIESGIF: UPGRADING OF SPORTS FIELD	Bossiesgiff upgrading of Sports Field	-	1 476	-	-	-	-
PARKS AND RECREATION: BEACH CONTROL		-	400	-	-	-	-
PIESANG RIVER BANK PICNIC AREA	PIESANG RIVER BANK PICNIC AREA	-	400	-	-	-	-
		240	-				
FENCING	Construction of fencing at Stores	200					
MACHINERY AND EQUIPMENT	Two way Radio Walkie Talkie for Meter readers	40					
FACILITIES & SERVICE CENTRES		1 350	332	2 500	2 500	-	-
ONE AVANZA AND ROSTER 300 TRAILOR	New Vehicle for transporting cleaning team and cleaning materials and chemicals	350	-	-	-	-	-
NEW HARKEVILLE COMMUNITY HALL	Construction of Harkeville Community Hall	1 000	332	2 500	2 500	-	-
WASTE MANAGEMENT		1 600	594	700	700	-	-
SKIPS	20 Skip Bins	600	594	700	700	-	-
BERM	Extension of Existing Berm & Associated Works	1 000	-	-	-	-	-
OFFICE BUILDING MAINTENANCE		700	350	400	400	-	-
UPGRADE OF MUNICIPAL BUILDINGS	UPGRADE OF 3 SMME SHELTERS & TOILETS IN CENTRAL TAXI RANK	350	150	200	200	-	-
INSTALLATION OF OFFICE AIRCONS	Installation of Aircons in all municipal Offices	350	200	200	200	-	-
COMMUNICATION		696	185	-	-	-	-
UPGRADE OF CUSTOMER CARE	UPGRADE OF CUSTOMER CARE OFFICE	496	-	-	-	-	-
FURNITURE & EQUIPMENT	FURNITURE & EQUIPMENT FOR CUSTOMER CARE UPGRADE	200	185	-	-	-	-
INFORMATION TECHNOLOGY		78	108	-	-	-	-
WIRELESS AP'S END OF LIFE EQUIPMENT REPLACEMENTS	Replacement of end of life equipment	78	108	-	-	-	-
MOBILE CAMERA SECURITY	Reduction of onsite security services / Public Protection	253	223	276	276	-	-
PRIMARY / DR STORAGE	Replacement of out of maintenance storage in DR VNX5300	900	-	600	600	-	-
		57 572	46 233	55 671	43 471	23 497	23 497

PROTECTION SERVICES: FIRE DEPARTMENT		300	200	-	-	-	-
UPGRADE OF KURLAND STATION	Kurland Fire Service SubStation	300	200	-	-	-	-
TRAFFIC SERVICES		600	600	-	-	-	-
TRAFFIC: VEHICLES	2 X vehicles for Traffic Services	600	600	-	-	-	-
PARKS AND RECREATION: PARKS MAINTENANCE AND HORTICULTURE		-	3 290	-	-	-	-
QOLWENI CULTURAL VILLAGE	Qolweni Cultural Village	-	1 814	-	-	-	-
BOSSIESGIF: UPGRADING OF SPORTS FIELD	Bossiesgif upgrading of Sports Field	-	1 476	-	-	-	-

Section 6 – Adjustments made to the top layer SDBIP

The municipality has amended the top layer SDBIP as per the directorate performance. This will be sent on a separate document.

Municipal manager's quality certification

Municipal manager's quality certification

QUALITY CERTIFICATE

I, _____ the Acting Municipal Manager of Bitou Local Municipality, hereby certify that

- The monthly budget statement
- Quarterly report on the implementation of the budget and financial state of affairs of the municipality
- Mid-year budget and performance assessment
- The Municipal Adjustments budget

for the financial year 2021/22 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature _____

Print Name: _____

Acting Municipal Manager of Bitou Local Municipality – WC047

Date _____