

BITOU LOCAL MUNICIPALITY



Third Adjustments Budget
29 May 2023



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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.

PART 1 – ADJUSTMENTS BUDGET REPORT

Section 1 – Mayor’s Report

1.1 Municipal Adjustment Budget

The 2022/2023 MTREF was approved by Council on 07 June 2022 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

In terms of section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget. Only the Mayor may table an adjustments budget in the municipal council and it may only be tabled within prescribed limitations as to timing or frequency.

Section 28 (2) (b) of the MFMA stipulates as follows:

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

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

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

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

The Adjustments Budget tabled here, today does not shift the priorities and overall direction of the current budget; it merely allows us scope to accelerate or decelerate certain programs to ensure that service delivery continues uninterrupted and that community needs identified in the IDP are met in accordance with the mandate of the municipality.

1.1 Reasons for the adjustments budget

The reasons for the recommendation to adopt an adjustments budget as per legislative framework quoted above, are the following in accordance with the framework provided:

1. To adjust expenditure where it is evident that the allocations were insufficient to address service delivery needs of the communities and where spending was not utilised in the financial year.
2. To incorporate the reduction in grant funding in both the operating and capital budget

Further adjustment details are listed below:

1.1.1 Multi-year funds shifting in relation to the capital program

Multi-year funds have been shifted in capital programs in accordance with the rollout plan.

1.1.2 Allocations and grant adjustments

Grant funding decreased by R 2 500 000.00 as a result of not meeting targets as well as shifting of funding as gazetted from various sources. The grants are appropriated in the 2022/2023 Adjustment budget as follows:

Operating grant additional funding

Approved operating additional funding amounting to R 129 000.00, this is made up of:

- In addition to an amount of R 129 000,00 was received in respect of LGSETA

Capex additional funding

The Capital grant funding reflects a net decrease of R 2 500 000.00 made up as follows:

- Water Infrastructure Support Grant R 2 500 000.00

Capital projects from own Funding is Increasing by R 2 631 095

Funding from borrowing is also decreasing by R 634 669,79

The total net effect of the aforementioned is a decrease in the capital budget in the amount of R177 487,14

It is to be noted that the recognition of revenue for Informal Settlement Upgrading Partnership Grant is decreasing by R 3 000 000.00, however this has no effect on the capital projects

1.1.3 Appropriation of additional revenues that have become available

No additional revenue from own sources has become available to be appropriated in the budget to accelerate current programs or projects

1.1.4 Other adjustments

The following adjustments are proposed in the budget:

1. Under performance of line items such as contracted services and items under operational cost such as learnerships and Internships as well as subsistence and travel, where either spending was minimal or not at all.
2. Overtime and standby allowances were under budgeted when considering service delivery needs and the effect of load shedding and an adjustment had to be made.
3. Various adjustments in salary related expenditure needed to be made to ensure correct allocation of salary related expenditure to relevant sections.
4. Realistically anticipated revenue to be collected for Interest on investments revenue has been adjusted upwards to be in line with the actual performance.

1.2 Recommendation to council regarding the Adjustments Budget

Taking into consideration the reasons listed in paragraph 1.1 it is recommended that Council approves the adjustments budget.

1.3 Recommendation to council regarding the SDBIP

That the Departmental SDBIP be reviewed within directorates where applicable.

RECOMMENDATION:

- a. That the third annual adjustments budget of Bitou Municipality for the financial year 2022/2023, be approved as indicated in the following tables:
 - i. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - ii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - iii. Table B4: Adjustments Budget Financial Performance (revenue by source)
 - iv. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - v. Table B6: Budgeted Financial Position
 - vi. Table B7: Budgeted Cash Flow
 - vii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - viii. Table B9: Asset Management
 - ix. Table B10: Basic service delivery measurement
 - x. Supporting Tables SB1 – SB 20
- b. That the Departmental SDBIP be reviewed, where necessary within directorates where applicable and impacted on through the approval of the adjustments budget.
- c. That the adjustments budget be submitted to the authorities and in the format as required by law

SECTION 2 - EXECUTIVE SUMMARY

Introduction

In terms of Section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget. This budget is presented in accordance with Regulation 23(1) of the Municipal Budget and Reporting Regulations, 2009

Adjustment highlights

Operating Budget

The following adjustments were affected:

Revenue by Source

The following table reflects the approved 2022/2023 MTREF, the proposed adjustments budget and the adjustments budget movements:

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 01/08/2022

Description	Ref	Budget Year 2022/23									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	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Property rates	2	159 956	152 705	-	-	-	-	-	-	152 705	167 141	175 351
Service charges - electricity revenue	2	207 720	201 639	-	-	-	-	-	-	201 639	237 855	272 381
Service charges - water revenue	2	93 277	88 015	-	-	-	-	-	-	88 015	106 886	122 480
Service charges - sanitation revenue	2	87 047	85 561	-	-	-	-	-	-	85 561	99 747	115 135
Service charges - refuse revenue	2	53 272	48 278	-	-	-	-	-	-	48 278	55 616	58 132
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 193	1 179	-	-	-	-	-	-	1 179	1 236	1 291
Interest earned - external investments		4 600	5 100	-	-	-	-	600	600	5 700	5 176	5 756
Interest earned - outstanding debtors		14 572	18 432	-	-	-	-	-	-	18 432	16 184	18 018
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		35 870	25 758	-	-	-	-	-	-	25 758	37 423	39 108
Licences and permits		1 002	1 064	-	-	-	-	-	-	1 064	1 046	1 094
Agency services		2 414	2 536	-	-	-	-	-	-	2 536	2 521	2 634
Transfers and subsidies		153 896	164 645	-	-	-	-	129	129	164 774	197 799	188 392
Other revenue	2	7 875	9 629	-	-	-	-	-	-	9 629	7 981	8 464
Gains		-	522	-	-	-	-	-	-	522	-	-
Total Revenue (excluding capital transfers and contributions)		822 693	805 062	-	-	-	-	729	729	805 791	936 611	1 008 235

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R 805,791 Million for the 2022/2023 adjustments budget an increase of

R729 000.00. The following revenue sources were adjusted:

Interest earned – external investments

Due to the favourable interest rates presented by banks in the current fiscal year, our interest is over performing and we are thus adjusting revenue to be collected from this source upwards.

Transfers and Subsidies

Additional grant funding was received from LGSETA amounting to R129 000.00

Expenditure by Type

The following tables reflects the approved 2022/2023 MTREF, the proposed adjustments budget and the increase/(decrease):

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 01/08/2022

Description	Ref	Budget Year 2022/23									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	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Expenditure By Type												
Employee related costs		306 473	309 064	-	-	-	-	(1 122)	(1 122)	307 943	309 520	327 129
Remuneration of councillors		6 944	6 944	-	-	-	-	-	-	6 944	7 239	7 539
Debt impairment		103 440	112 640	-	-	-	-	-	-	112 640	107 996	108 615
Depreciation & asset impairment		37 400	38 163	-	-	-	-	-	-	38 163	40 072	42 075
Finance charges		10 739	8 776	-	-	-	-	-	-	8 776	13 737	15 509
Bulk purchases - electricity		161 902	173 902	-	-	-	-	-	-	173 902	177 445	194 480
Inventory Consumed		17 674	17 628	-	-	-	-	86	86	17 714	17 411	18 019
Contracted services		91 004	99 403	-	-	-	-	(1 224)	(1 224)	98 179	127 734	104 907
Transfers and subsidies		4 750	7 185	-	-	-	-	100	100	7 285	350	350
Other expenditure		78 447	81 595	-	-	-	-	(1 315)	(1 315)	80 279	81 150	88 491
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		818 774	855 301	-	-	-	-	(3 475)	(3 475)	851 826	882 654	907 114

The adjustments on the operating expenditure were mainly due to the following reasons:

1. *Employee related costs*

The decrease in Employee Related Cost is a result of positions not filled, where funding has become available. Additional funds for overtime and standby have also been adjusted due to the continuous loadshedding stages

2. *Inventory Consumed*

Due to an increase in cable theft during loadshedding we had to increase the inventory to allow for repair works on electrical infrastructure.

3. *Contracted Services*

A decision was made to adjust the budget for projects that are highly unlikely to spend the entirety of their budget by the end of the financial year. Many of these projects are related to contracted services and thus the downward adjustment of the expenditure item. Some of the savings have been re-prioritised to where service delivery is needed.

4. *Transfers and Subsidies*

The upwards adjustment is due to additional Grant funding received from LGSETA

5. *Other Expenditure*

Other expenditure has decreased with R1.3 Million due under spending or non-spending of budget. Items such as Travel and Subsistence, including accommodation, have been adjusted downward, Learnerships and Internships where no appointments were made and operational projects where savings have emanated make up this downward adjustment

2022/2023 Capital Budget Adjustments

Full details of proposed amendment to the 2022/2023 capital budget are reflected in Table below

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 01/08/2022												
Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		578	178	-	-	-	-	-	-	178	14 409	9 874
Vote 4 - Corporate Services		2 404	2 404	-	-	-	-	-	-	2 404	-	-
Vote 5 - Financial Services		600	600	-	-	-	-	-	-	600	-	-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		32 668	34 903	-	-	-	-	(55)	(55)	34 848	56 190	45 849
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	36 250	38 085	-	-	-	-	(55)	(55)	38 030	70 599	55 723
Single-year expenditure to be adjusted	2											
Vote 1 - Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		9 848	9 637	-	-	-	-	(100)	(100)	9 537	2 765	4 283
Vote 4 - Corporate Services		35	(65)	-	-	-	-	-	-	(65)	-	-
Vote 5 - Financial Services		-	(600)	-	-	-	-	-	-	(600)	-	-
Vote 6 - Economic Development & Planning		-	435	-	-	-	-	-	-	435	-	-
Vote 7 - Engineering Services		52 317	54 657	-	-	-	-	(23)	(23)	54 634	46 439	16 114
Capital single-year expenditure sub-total		62 200	64 064	-	-	-	-	(123)	(123)	63 941	49 204	20 397
Total Capital Expenditure - Vote		98 450	102 148	-	-	-	-	(177)	(177)	101 971	119 803	76 120

The capital budget decreases with R 177 487 from R 102 148 413 to R 101 970 926.

The increases and decreases in the 2022/23 financial year, as reflected in the table above, are explained below.

CRR amendments:

The projects funded from CRR increased from R 22 859 588 to R 25 490 684. The increase is due to the projects that that require additional funding to complete.

Borrowing amendments:

Borrowings have been adjusted downward with R 634 670.00 for the following reasons:

- Shifting projects that have not yet commenced and are unlikely to be completed to the outer years of the budget.
- Utilising savings on certain projects to supplement funding shortfalls on others.

Grants amendments:

The following grants have been reduced as per Gazette.

Water Services Infrastructure Grant:

As per the Gazette received from National Treasury the grant is decreasing by R2 500 000.00

Adjustments to Budget Funding

The proposed adjustments will be funded as follows:

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 01/08/2022

Description	Ref	Budget Year 2022/23									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 2023/24	+2 2024/25
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Funded by:												
National Government		35 048	35 575	-	-	-	(2 174)	-	(2 174)	33 401	29 663	31 494
Provincial Government		6 030	8 354	-	-	-	-	-	-	8 354	-	-
District Municipality		-	104	-	-	-	-	-	-	104	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	41 078	44 034	-	-	-	(2 174)	-	(2 174)	41 860	29 663	31 494
Borrowing		38 843	35 255	-	-	-	-	(635)	(635)	34 621	43 550	19 642
Internally generated funds		18 529	22 860	-	-	-	-	2 631	2 631	25 491	46 591	24 983
Total Capital Funding		98 450	102 148	-	-	-	(2 174)	1 996	(177)	101 971	119 803	76 120

Projects financed out of own funds increase by R 2 631 096 from the initial R 22 859 588 to R 25 490 684. Projects financed out of Borrowings has decreased by R 634 670.00 from R 35 255 299.00 to R 34 620 630.00. Grants from the National Government decrease by R2.1 Million from R 44 Million to R 41.8 Million.

As can be seen in the attached Table B8, 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. The current result is not conducive to ensure long-term financial sustainability and will place pressure on future budgets, it therefore needs to be carefully managed to ensure the financial turnaround of the municipality.

Conclusion on the results of the adjustments budget

The Revenue Adjustment Budget (excluding capital transfers) Increases with R729 000.00, from R 805,062 Million to R 805,791 Million.

The Expenditure Adjustment Budget decreased with R3.4 Million from R855,301 Million to R851,826 Million.

The overall budgeted surplus decreased with R1,2 Million from R2,8 Million to R1,6 Million.

The capital budget decreases with R 177 487 from R 102 148 413 to R 101 970 926.

Adjustment budget tables

Adjustment Budget Summary

WC047 Bitou - Table B1 Adjustments Budget Summary - 01/08/2022

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
	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	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
R thousands											
Financial Performance											
Property rates	159 956	152 705	-	-	-	-	-	-	152 705	167 141	175 351
Service charges	441 315	423 494	-	-	-	-	-	-	423 494	500 104	568 128
Investment revenue	4 600	5 100	-	-	-	-	600	600	5 700	5 176	5 756
Transfers recognised - operational	153 896	164 645	-	-	-	-	129	129	164 774	197 799	188 392
Other own revenue	62 926	59 118	-	-	-	-	-	-	59 118	66 391	70 608
Total Revenue (excluding capital transfers and contributions)	822 693	805 062	-	-	-	-	729	729	805 791	936 611	1 008 235
Employee costs	306 473	309 064	-	-	-	-	(1 122)	(1 122)	307 943	309 520	327 129
Remuneration of councillors	6 944	6 944	-	-	-	-	-	-	6 944	7 239	7 539
Depreciation & asset impairment	37 400	38 163	-	-	-	-	-	-	38 163	40 072	42 075
Finance charges	10 739	8 776	-	-	-	-	-	-	8 776	13 737	15 509
Inventory consumed and bulk purchases	179 576	191 530	-	-	-	-	86	86	191 616	194 856	212 498
Transfers and grants	4 750	7 185	-	-	-	-	100	100	7 285	350	350
Other expenditure	272 892	293 638	-	-	-	-	(2 539)	(2 539)	291 098	316 880	302 012
Total Expenditure	818 774	855 301	-	-	-	-	(3 475)	(3 475)	851 826	882 654	907 114
Surplus/(Deficit)	3 919	(50 239)	-	-	-	-	4 204	4 204	(46 035)	53 957	101 121
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	46 335	53 041	-	-	-	-	(5 380)	(5 380)	47 661	35 097	35 734
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855
Capital expenditure & funds sources											
Capital expenditure	98 450	102 148	-	-	-	-	(177)	(177)	101 971	119 803	76 120
Transfers recognised - capital	41 078	44 034	-	-	-	(2 174)	-	(2 174)	41 860	29 663	31 494
Public contributions & donations	-	-	-	-	-	-	-	-	-	-	-
Borrowing	38 843	35 255	-	-	-	-	(635)	(635)	34 621	43 550	19 642
Internally generated funds	18 529	22 860	-	-	-	-	2 631	2 631	25 491	46 591	24 983
Total sources of capital funds	98 450	102 148	-	-	-	(2 174)	1 996	(177)	101 971	119 803	76 120
Financial position											
Total current assets	197 424	351 107	-	-	-	-	7 193	7 193	358 300	351 199	506 343
Total non current assets	1 319 883	1 282 608	-	-	-	-	(2 655)	(2 655)	1 279 953	1 383 873	1 450 424
Total current liabilities	127 761	393 340	-	-	-	-	5 843	5 843	399 182	161 317	169 238
Total non current liabilities	132 354	170 927	-	-	-	-	-	-	170 927	250 506	237 365
Community wealth/Equity	162 576	1 103 145	-	-	-	-	(35 002)	(35 002)	1 068 143	1 323 249	1 550 164
Cash flows											
Net cash from (used) operating	77 840	49 810	-	-	-	-	52 337	52 337	102 148	155 038	99 862
Net cash from (used) investing	(98 450)	(102 148)	-	-	-	-	177	177	(101 971)	(119 803)	(76 120)
Net cash from (used) financing	(21 828)	13 451	-	-	-	-	-	-	13 451	22 898	(1 278)
Cash/cash equivalents at the year end	68 025	9 740	-	-	-	-	52 515	52 515	62 255	123 798	145 062
Cash backing/surplus reconciliation											
Cash and investments available	14 206	19 903	-	-	-	-	5 220	5 220	25 123	176 855	324 303
Application of cash and investments	1 285 149	796 547	-	-	-	-	17 497	17 497	814 044	1 373 175	1 528 805
Balance - surplus (shortfall)	(1 270 942)	(776 643)	-	-	-	-	(12 278)	(12 278)	(788 921)	(1 196 320)	(1 204 501)
Asset Management											
Asset register summary (WDV)	61 050	1 272 750	-	-	-	-	(2 655)	(2 655)	1 270 095	80 931	34 369
Depreciation	37 400	38 163	-	-	-	-	-	-	38 163	40 072	42 075
Renewal and Upgrading of Existing Assets	6 515	6 023	-	-	-	-	(198)	(198)	5 825	4 218	1 362
Repairs and Maintenance	50 447	48 785	-	-	-	-	(185)	(185)	48 600	57 560	55 831
Free services											
Cost of Free Basic Services provided	(28 216)	(28 216)	-	-	-	-	-	-	(28 216)	(31 060)	(33 428)
Revenue cost of free services provided	(5 887)	(5 887)	-	-	-	-	-	-	(5 887)	(6 000)	(6 100)
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Section 3 – B-Schedule tables

4.1 2022/23 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.

Financial Performance (Revenue and Expenditure)

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 01/08/2022

Description	Ref	Budget Year 2022/23									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	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	159 956	152 705	-	-	-	-	-	-	152 705	167 141	175 351
Service charges - electricity revenue	2	207 720	201 639	-	-	-	-	-	-	201 639	237 855	272 381
Service charges - water revenue	2	93 277	88 015	-	-	-	-	-	-	88 015	106 886	122 480
Service charges - sanitation revenue	2	87 047	85 561	-	-	-	-	-	-	85 561	99 747	115 135
Service charges - refuse revenue	2	53 272	48 278	-	-	-	-	-	-	48 278	55 616	58 132
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 193	1 179	-	-	-	-	-	-	1 179	1 236	1 291
Interest earned - external investments		4 600	5 100	-	-	-	-	600	600	5 700	5 176	5 756
Interest earned - outstanding debtors		14 572	18 432	-	-	-	-	-	-	18 432	16 184	18 018
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		35 870	25 758	-	-	-	-	-	-	25 758	37 423	39 108
Licences and permits		1 002	1 064	-	-	-	-	-	-	1 064	1 046	1 094
Agency services		2 414	2 536	-	-	-	-	-	-	2 536	2 521	2 634
Transfers and subsidies		153 896	164 645	-	-	-	-	129	129	164 774	197 799	188 392
Other revenue	2	7 875	9 629	-	-	-	-	-	-	9 629	7 981	8 464
Gains		-	522	-	-	-	-	-	-	522	-	-
Total Revenue (excluding capital transfers and contributions)		822 693	805 062	-	-	-	-	729	729	805 791	936 611	1 008 235
Expenditure By Type												
Employee related costs		306 473	309 064	-	-	-	-	(1 122)	(1 122)	307 943	309 520	327 129
Remuneration of councillors		6 944	6 944	-	-	-	-	-	-	6 944	7 239	7 539
Debt impairment		103 440	112 640	-	-	-	-	-	-	112 640	107 996	108 615
Depreciation & asset impairment		37 400	38 163	-	-	-	-	-	-	38 163	40 072	42 075
Finance charges		10 739	8 776	-	-	-	-	-	-	8 776	13 737	15 509
Bulk purchases - electricity		161 902	173 902	-	-	-	-	-	-	173 902	177 445	194 480
Inventory Consumed		17 674	17 628	-	-	-	-	86	86	17 714	17 411	18 019
Contracted services		91 004	99 403	-	-	-	-	(1 224)	(1 224)	98 179	127 734	104 907
Transfers and subsidies		4 750	7 185	-	-	-	-	100	100	7 285	350	350
Other expenditure		78 447	81 595	-	-	-	-	(1 315)	(1 315)	80 279	81 150	88 491
Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		818 774	855 301	-	-	-	-	(3 475)	(3 475)	851 826	882 654	907 114
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 335	53 041	-	-	-	-	(5 380)	(5 380)	47 661	35 097	35 734
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855

Financial Performance (Revenue and Expenditure by Municipal Vote)

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 01/08/2022												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Council		2 918	2 918	-	-	-	-	-	-	2 918	3 006	3 122
Vote 2 - Office of the Municipal Manager		55 066	55 165	-	-	-	-	-	-	55 165	61 121	67 916
Vote 3 - Community Services		139 714	134 565	-	-	-	-	(2 880)	(2 880)	131 685	171 112	152 341
Vote 4 - Corporate Services		-	275	-	-	-	-	129	129	404	-	-
Vote 5 - Financial Services		181 221	177 552	-	-	-	-	600	600	178 152	190 526	201 003
Vote 6 - Economic Development & Planning		4 202	5 941	-	-	-	-	-	-	5 941	4 387	4 584
Vote 7 - Engineering Services		485 908	481 686	-	-	-	-	(2 500)	(2 500)	479 186	541 555	615 003
Total Revenue by Vote	2	869 028	858 103	-	-	-	-	(4 651)	(4 651)	853 452	971 708	1 043 969
Expenditure by Vote	1											
Vote 1 - Council		9 773	9 800	-	-	-	-	(532)	(532)	9 268	10 544	11 152
Vote 2 - Office of the Municipal Manager		30 026	30 495	-	-	-	-	443	443	30 938	31 143	32 570
Vote 3 - Community Services		228 348	247 317	-	-	-	-	(263)	(263)	247 054	261 026	245 983
Vote 4 - Corporate Services		68 794	68 765	-	-	-	-	537	537	69 303	73 287	77 712
Vote 5 - Financial Services		66 371	65 039	-	-	-	-	(2 091)	(2 091)	62 948	69 416	77 701
Vote 6 - Economic Development & Planning		24 488	24 371	-	-	-	-	(1 138)	(1 138)	23 233	21 027	22 090
Vote 7 - Engineering Services		390 974	409 514	-	-	-	-	(432)	(432)	409 082	416 212	439 906
Total Expenditure by Vote	2	818 774	855 301	-	-	-	-	(3 475)	(3 475)	851 826	882 654	907 114
Surplus/ (Deficit) for the year	2	50 254	2 802	-	-	-	-	(1 176)	(1 176)	1 626	89 054	136 855

The table above reflects the changes or adjustments made per functional area.

Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 01/08/2022

Description	Ref	Budget Year 2022/23									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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
ASSETS												
Current assets												
Cash		(71 503)	8 496	-	-	-	-	4 620	4 620	13 115	29 258	156 109
Call investment deposits	1	85 710	1 550	-	-	-	-	600	600	2 150	147 597	168 194
Consumer debtors	1	112 671	81 130	-	-	-	-	1 815	1 815	82 946	130 459	136 851
Other debtors		70 546	243 382	-	-	-	-	246	246	243 628	27 683	28 987
Current portion of long-term receivables		-	11	-	-	-	-	-	-	11	-	-
Inventory		-	16 538	-	-	-	-	(88)	(88)	16 450	16 201	16 201
Total current assets		197 424	351 107	-	-	-	-	7 193	7 193	358 300	351 199	506 343
Non current assets												
Long-term receivables		-	-	-	-	-	-	-	-	-	-	-
Investments		-	9 857	-	-	-	-	-	-	9 857	-	-
Investment property		-	12 692	-	-	-	-	-	-	12 692	25 663	25 663
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	1 319 883	1 260 023	-	-	-	-	(2 655)	(2 655)	1 257 368	1 358 175	1 424 726
Agricultural		-	-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		-	-	-	-	-	-	-	-	-	(0)	(0)
Other non-current assets		-	35	-	-	-	-	-	-	35	35	35
Total non current assets		1 319 883	1 282 608	-	-	-	-	(2 655)	(2 655)	1 279 953	1 383 873	1 450 424
TOTAL ASSETS		1 517 307	1 633 715	-	-	-	-	4 538	4 538	1 638 252	1 735 072	1 956 767
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		(328)	24	-	-	-	-	-	-	24	(328)	(328)
Consumer deposits		-	9 848	-	-	-	-	-	-	9 848	10 416	10 926
Trade and other payables		91 269	292 364	-	-	-	-	5 843	5 843	298 207	95 065	99 723
Provisions		36 820	91 103	-	-	-	-	-	-	91 103	56 164	58 916
Total current liabilities		127 761	393 340	-	-	-	-	5 843	5 843	399 182	161 317	169 238
Non current liabilities												
Borrowing	1	10 356	102 151	-	-	-	-	-	-	102 151	104 663	68 588
Provisions	1	121 998	68 776	-	-	-	-	-	-	68 776	145 843	168 777
Total non current liabilities		132 354	170 927	-	-	-	-	-	-	170 927	250 506	237 365
TOTAL LIABILITIES		260 115	564 267	-	-	-	-	5 843	5 843	570 110	411 823	406 603
NET ASSETS	2	1 257 192	1 069 448	-	-	-	-	(1 305)	(1 305)	1 068 143	1 323 249	1 550 164
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		36 499	1 084 595	-	-	-	-	(35 002)	(1 176)	1 049 722	1 189 200	1 409 547
Reserves		126 077	18 550	-	-	-	-	-	-	18 550	134 049	140 617
TOTAL COMMUNITY WEALTH/EQUITY		162 576	1 103 145	-	-	-	-	(35 002)	(1 176)	1 068 272	1 323 249	1 550 164

Cash Flow

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 01/08/2022

Description	Ref	Budget Year 2022/23									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	3	4	5	6	7	8	9	10	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		159 956	130 542	-	-	-	-	-	-	130 542	142 511	149 353
Service charges		375 118	359 234	-	-	-	-	-	-	359 234	426 440	390 323
Other revenue		38 050	39 709	-	-	-	-	(26 922)	(26 922)	12 787	11 355	11 862
Transfers and Subsidies - Operational	1	105 717	164 912	-	-	-	-	(266)	(266)	164 646	197 799	188 242
Transfers and Subsidies - Capital	1	52 305	53 041	-	-	-	-	(6 030)	(6 030)	47 011	35 097	35 734
Interest		4 600	5 100	-	-	-	-	600	600	5 700	5 176	5 756
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(644 455)	(687 766)	-	-	-	-	85 755	85 755	(602 011)	(649 250)	(665 548)
Finance charges		(8 700)	(8 776)	-	-	-	-	-	-	(8 776)	(13 739)	(15 509)
Transfers and Grants	1	(4 750)	(6 185)	-	-	-	-	(800)	(800)	(6 985)	(350)	(350)
NET CASH FROM/(USED) OPERATING ACTIVITIES		77 840	49 810	-	-	-	-	52 337	52 337	102 148	155 038	99 862
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		(98 450)	(102 148)	-	-	-	-	177	177	(101 971)	(119 803)	(76 120)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(98 450)	(102 148)	-	-	-	-	177	177	(101 971)	(119 803)	(76 120)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	35 255	-	-	-	-	-	-	35 255	43 550	19 642
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(21 828)	(21 804)	-	-	-	-	-	-	(21 804)	(20 652)	(20 921)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(21 828)	13 451	-	-	-	-	-	-	13 451	22 898	(1 278)
NET INCREASE/ (DECREASE) IN CASH HELD		(42 438)	(38 887)	-	-	-	-	52 515	52 515	13 628	58 133	22 464
Cash/cash equivalents at the year begin:	2	110 464	48 627	-	-	-	-	-	-	48 627	65 665	122 598
Cash/cash equivalents at the year end:	2	68 025	9 740	-	-	-	-	52 515	52 515	62 255	123 798	145 062

Expenditure on transfer and grant programme

WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 01/08/2022

Description	Ref	Budget Year 2022/23						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
		A	2 A1	3 B	4 C	5 D	6 E	7 F	+1 2023/24	+2 2024/25
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		131 895	131 895	-	-	-	-	131 895	144 877	160 699
Operational Revenue:General Revenue:Equitable Share		129 019	129 019	-	-	-	-	129 019	143 106	158 928
Operational Revenue:General Revenue:Fuel Levy	3	-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 155	1 155	-	-	-	-	1 155	-	-
Local Government Financial Management Grant [Schedule 5B]		1 721	1 721	-	-	-	-	1 721	1 771	1 771
Provincial Government:		25 774	35 689	-	-	-	-	35 689	56 940	30 231
Capacity Building and Other		25 774	35 689	-	-	-	-	35 689	56 940	30 231
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		1 500	270	-	-	129	129	399	-	-
Departmental Agencies and Accounts		1 500	270	-	-	129	129	399	-	-
Total Operating Transfers and Grants	6	159 169	167 854	-	-	129	129	167 983	201 817	190 930
Capital Transfers and Grants										
National Government:		40 305	40 911	-	-	(2 500)	(2 500)	38 411	35 097	35 734
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8 718	8 718	-	-	-	-	8 718	11 000	11 494
Municipal Infrastructure Grant [Schedule 5B]		22 508	23 114	-	-	-	-	23 114	23 347	24 240
Water Services Infrastructure Grant [Schedule 5B]		9 079	9 079	-	-	(2 500)	(2 500)	6 579	750	-
Provincial Government:		6 000	12 130	-	-	(3 000)	(3 000)	9 130	-	-
Capacity Building and Other		-	5 600	-	-	-	-	5 600	-	-
Infrastructure		6 000	6 500	-	-	(3 000)	(3 000)	3 500	-	-
Libraries, Archives and Museums		-	30	-	-	-	-	30	-	-
District Municipality:		-	120	-	-	-	-	120	-	-
All Grants		-	120	-	-	-	-	120	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	46 305	53 161	-	-	(5 500)	(5 500)	47 661	35 097	35 734
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		205 474	221 015	-	-	(5 371)	(5 371)	215 644	236 914	226 664

Section 4 - Capital Expenditure per project affected by the Adjustment budget

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 01/08/2022

Description	Ref	Budget Year 2022/23									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	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2023/24	+2 2024/25
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
Vote 1 - Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		578	178	-	-	-	-	-	-	178	14 409	9 874
Vote 4 - Corporate Services		2 404	2 404	-	-	-	-	-	-	2 404	-	-
Vote 5 - Financial Services		600	600	-	-	-	-	-	-	600	-	-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		32 668	34 903	-	-	-	-	-	(55)	(55)	34 848	56 190
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	36 250	38 085	-	-	-	-	-	(55)	(55)	38 030	70 599
Single-year expenditure to be adjusted												
Vote 1 - Council	2	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		9 848	9 637	-	-	-	-	(100)	(100)	9 537	2 765	4 283
Vote 4 - Corporate Services		35	(65)	-	-	-	-	-	-	(65)	-	-
Vote 5 - Financial Services		-	(600)	-	-	-	-	-	-	(600)	-	-
Vote 6 - Economic Development & Planning		-	435	-	-	-	-	-	-	435	-	-
Vote 7 - Engineering Services		52 317	54 657	-	-	-	-	(23)	(23)	54 634	46 439	16 114
Capital single-year expenditure sub-total		62 200	64 064	-	-	-	-	(123)	(123)	63 941	49 204	20 397
Total Capital Expenditure - Vote		98 450	102 148	-	-	-	-	(177)	(177)	101 971	119 803	76 120
Capital Expenditure - Functional												
Governance and administration		3 835	3 135	-	-	-	-	280	280	3 415	2 100	1 883
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		3 835	3 135	-	-	-	-	280	280	3 415	2 100	1 883
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		8 204	7 623	-	-	-	-	(300)	(300)	7 323	7 074	8 716
Community and social services		3 930	3 811	-	-	-	-	(300)	(300)	3 511	2 900	6 608
Sport and recreation		3 794	1 487	-	-	-	-	-	-	1 487	4 124	2 059
Public safety		480	2 324	-	-	-	-	-	-	2 324	50	50
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10 790	10 079	-	-	-	-	500	500	10 579	8 576	5 320
Planning and development		-	435	-	-	-	-	-	-	435	-	-
Road transport		10 790	9 644	-	-	-	-	500	500	10 144	8 576	5 320
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		75 621	81 312	-	-	-	-	(657)	(657)	80 714	102 753	60 526
Energy sources		21 116	25 665	-	-	-	-	77	77	25 741	42 241	21 006
Water management		40 579	37 481	-	-	-	-	(934)	(934)	36 607	27 127	11 831
Waste water management		12 400	16 670	-	-	-	-	200	200	16 870	24 585	23 706
Waste management		1 526	1 496	-	-	-	-	-	-	1 496	8 800	3 983
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	98 450	102 148	-	-	-	-	(177)	(177)	102 031	120 503	76 445
Funded by:												
National Government		35 048	35 575	-	-	-	(2 174)	-	(2 174)	33 401	29 663	31 494
Provincial Government		6 030	8 354	-	-	-	-	-	-	8 354	-	-
District Municipality		-	104	-	-	-	-	-	-	104	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	41 078	44 034	-	-	-	(2 174)	-	(2 174)	41 860	29 663	31 494
Borrowing		38 843	35 255	-	-	-	-	(635)	(635)	34 621	43 550	19 642
Internally generated funds		18 529	22 860	-	-	-	-	2 631	2 631	25 491	46 591	24 983
Total Capital Funding		98 450	102 148	-	-	-	(2 174)	1 996	(177)	101 971	119 803	76 120

WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 01/08/2022

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Medium Term Revenue and Expenditure Framework					
					Budget Year 2022/23		Budget Year +1 2023/24		Budget Year +2 2024/25	
					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										
NEW HORIZONS: CONNECTING SARINGA ROAD	CONSTRUCTION OF CONNECTION BETWEEN SARINGA AND EBENEZER			Yes	-	500	-	-	-	-
WATER SERVICES: WASTE WATER PURIFICATION										
OFFICE FURNITURE AND EQUIPMENT	Fridge for water samples and Microwave for night shift staff				30	230	-	-	-	-
KURLAND Waste Water Treatment Works	Upgrade of Kurland WWTW				-	-	1 291	435	8 889	9 310
ELECTRICAL AND MECHANICAL ENGINEERING SERVICES										
PLETT: UPGRADE O/H TO U/G NETWORK	AGEING LOW VOLTAGE NETWORKS TO BE UPGRADED WITH UNDERGROUND INFRASTRUCTURE				1 250	1 208	1 150	1 150	-	-
KURLAND PUMPSTATION 3	Pumpstation 3 Kurland				-	177	-	-	-	-
PLETT: REPLACE EXTERNAL RADIAL SUPPLY	REPLACE EXTERNAL RADIAL HV SUPPLY TO MS-RAY AND MS-STRYDOM WITH 11KV CABLE				650	592	650	650	-	-
WATER SERVICES: WATER DISTRIBUTION										
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2Ml				7 895	5 721	652	652	-	-
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2Ml				-	2 174	-	-	-	-
REPLACEMENT OF AC PIPES	REPLACEMENT OF AC PIPES				2 100	1 900	2 000	2 000	-	-
NATURES VALLEY RESERVOIR	NATURES VALLEY RESERVOIR UPGRADE				1 000	266	4 000	4 000	-	-
FACILITIES & SERVICE CENTRES										
UPGRADING OF QOLWENI HALL	Replacement of aluminium doors and windows at Qolweni				300	-	-	-	-	-
OFFICE BUILDING MAINTENANCE										
UPGRADE OF MUNICIPAL BUILDINGS	UPGRADE OF MUNICIPAL BUILDINGS				696	896	-	-	-	-
FLEET MANAGEMENT - WORKSHOP TOOLS AND EQUIPMENT										
TOOLS AND EQUIPMENT	AIR COMPRESSOR; WHEEL BALANCING MACHINE; TROLLEY JACKS; HIGH PRESSURE JET CLEANER				100	180	-	-	-	-
					14 021	13 844	9 743	8 887	8 889	9 310

WC047 Bitou - Table B8 Cash backed reserves/accumulated surplus reconciliation - 01/08/2022

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		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	3	4	5	6	7	8	9	10		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	68 025	9 740	-	-	-	-	52 515	52 515	62 255	123 798	145 062
Other current investments > 90 days		(53 819)	305	-	-	-	-	(47 295)	(47 295)	(46 990)	53 057	179 241
Non current assets - Investments	1	-	9 857	-	-	-	-	-	-	9 857	-	-
Cash and investments available:		14 206	19 903	-	-	-	-	5 220	5 220	25 123	176 855	324 303
Applications of cash and investments												
Unspent conditional transfers		-	(14 228)	-	-	-	-	4 449	4 449	(9 779)	-	-
Unspent borrowing		-	(102 131)	-	-	-	-	-	-	(102 131)	(43 550)	(19 642)
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(114 145)	(203 499)	-	-	-	-	14 224	14 224	(189 275)	(79 426)	(64 453)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	9 857	-	-	-	-	-	-	9 857	-	-
Reserves to be backed by cash/investments		1 399 293	1 106 548	-	-	-	-	(1 176)	(1 176)	1 105 372	1 496 151	1 612 900
Total Application of cash and investments:		1 285 149	796 547	-	-	-	-	17 497	17 497	814 044	1 373 175	1 528 805
Surplus(shortfall)		(1 270 942)	(776 643)	-	-	-	-	(12 278)	(12 278)	(788 921)	(1 196 320)	(1 204 501)
Long term investments committed												
<i>Balance (Insert description; eg sinking fund)</i>												
Deposit Taking Institutions		-	9 857	-	-	-	-	-	-	9 857	-	-
		-	9 857	-	-	-	-	-	-	9 857	-	-
Reserves to be backed by cash/investments												
Housing Development Fund												
Capital replacement		126 077	18 550							18 550	134 049	140 617
Employee Benefit Reserve		126 077	18 550							18 550	134 049	140 617
Non-current Provisions Reserve		1 147 139	1 069 448					(1 176)	(1 176)	1 068 272	1 228 053	1 331 665
		1 399 293	1 106 548	-	-	-	-	(1 176)	(1 176)	1 105 372	1 496 151	1 612 900

WC047 Bitou - Table B10 Basic service delivery measurement - 01/08/2022

Description	Ref	Budget Year 2022/23								
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H
Household service targets	1									
Water:										
Piped water inside dwelling		12047	12047							12
Piped water inside yard (but not in dwelling)		3609	3609							4
Using public tap (at least min.service level)	2	1407	1407							1
Other water supply (at least min.service level)										-
<i>Minimum Service Level and Above sub-total</i>		17	17	-	-	-	-	-	-	17
Using public tap (< min.service level)	3	17063	17063							17
Other water supply (< min.service level)	3,4									-
No water supply										-
<i>Below Minimum Service Level sub-total</i>		17	17	-	-	-	-	-	-	17
Total number of households	5	34	34	-	-	-	-	-	-	34
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		15192	15192							15 192
Flush toilet (with septic tank)		396	396							396
Chemical toilet		49	49							49
Pit toilet (ventilated)		35	35							35
Other toilet provisions (> min.service level)										-
<i>Minimum Service Level and Above sub-total</i>		15 672	15 672	-	-	-	-	-	-	15 672
Bucket toilet										-
Other toilet provisions (< min.service level)		29	29							29
No toilet provisions		52	52							52
<i>Below Minimum Service Level sub-total</i>		81	81	-	-	-	-	-	-	81
Total number of households	5	15 753	15 753	-	-	-	-	-	-	15 753
Energy:										
Electricity (at least min. service level)										-
Electricity - prepaid (> min.service level)										-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		21679	21679							21 679
Electricity - prepaid (< min. service level)										-
Other energy sources										-
<i>Below Minimum Service Level sub-total</i>		21 679	21 679	-	-	-	-	-	-	21 679
Total number of households	5	21 679	21 679	-	-	-	-	-	-	21 679
Refuse:										
Removed at least once a week (min.service)										-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										-
Using communal refuse dump		260	260							260
Using own refuse dump										-
Other rubbish disposal										-
No rubbish disposal										-
<i>Below Minimum Service Level sub-total</i>		260	260	-	-	-	-	-	-	260
Total number of households	5	260	260	-	-	-	-	-	-	260
Households receiving Free Basic Service	15									
Water (6 kilolitres per household per month)		11145400	11145400							11 145 400
Sanitation (free minimum level service)		4581361	4581361							4 581 361
Electricity/other energy (50kwh per household per month)		12488806	12488806							12 488 806
Refuse (removed at least once a week)										-
Cost of Free Basic Services provided (R'000)	16									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		(11 145)	(11 145)	-	-	-	-	-	-	(11 145)
Electricity/other energy (50kwh per indigent household per month)		(4 581)	(4 581)	-	-	-	-	-	-	(4 581)
Refuse (removed once a week for indigent households)		(12 489)	(12 489)	-	-	-	-	-	-	(12 489)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		(28 216)	(28 216)	-	-	-	-	-	-	(28 216)
Highest level of free service provided										
Property rates (R'000 value threshold)										-
Water (kilolitres per household per month)										-
Sanitation (kilolitres per household per month)										-
Sanitation (Rand per household per month)										-
Electricity (kw per household per month)										-
Refuse (average litres per week)										-
Revenue cost of free services provided (R'000)	17									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(5 887)	(5 887)	-	-	-	-	-	-	(5 887)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		(5 887)	(5 887)	-	-	-	-	-	-	(5 887)