# Municipal annual budgets and MTREF & supporting tables

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National Treasury
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## Preparation Instructions

Municipality Name: WC047 Bitou

CFO Name: Felix Martin Lötter

Tel: 044 501 3025 Fax: 0

E-Mail: flotter@plett.gov.za

Budget for MTREF starting: 2025 Budget Year: 2025/26

Does this municipality have Entities? No

If YES: Identify type of report: Consolidated Informati

LGDB Export

Name Votes & Sub-Votes

### Printing Instructions

**Showing / Hiding Columns**

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### Important documents which provide essential assistance

| | |
|---|---|
| MFMA Budget Circulars | Click to view |
| MBRR Budget Formats Guide | Click to view |
| Dummy Budget Guide | Click to view |
| Funding Compliance Guide | Click to view |
| MFMA Return Forms | Click to view |

| Organisational Structure Votes | Complete Votes & Sub-Votes | | Select Org. Structure |
|---|---|---|---|
| Vote 1 - Council | **Vote 1** | **Council** | |
| Vote 2 - Office of the Municipal Manager | 1,1 | Ofiice of the Mayor | 1.1 - Ofiice of the Mayor |
| Vote 3 - Community Services | 1,2 | Office of the Deputy Mayor | 1.2 - Office of the Deputy Mayor |
| Vote 4 - Corporate Services | 1,3 | Office of the Speaker | 1.3 - Office of the Speaker |
| Vote 5 - Financial Services | 1,4 | Office of the Executive Council | 1.4 - Office of the Executive Council |
| Vote 6 - Economic Development & Planning | 1,5 | Council General | 1.5 - Council General |
| Vote 7 - Engineering Services | 1,6 | [Name of sub-vote] | |
| Vote 8 - [NAME OF VOTE 8] | 1,7 | [Name of sub-vote] | |
| Vote 9 - [NAME OF VOTE 9] | 1,8 | [Name of sub-vote] | |
| Vote 10 - [NAME OF VOTE 10] | 1,9 | [Name of sub-vote] | |
| Vote 11 - [NAME OF VOTE 11] | 1.10 | [Name of sub-vote] | |
| Vote 12 - [NAME OF VOTE 12] | **Vote 2** | **Office of the Municipal Manager** | |
| Vote 13 - [NAME OF VOTE 13] | 2,1 | Municipal Manager; Executive Support | 2.1 - Municipal Manager; Executive Support |
| Vote 14 - [NAME OF VOTE 14] | 2,2 | Internal Audit | 2.2 - Internal Audit |
| Vote 15 - [NAME OF VOTE 15] | 2,3 | Governance and Compliance: Risk Management & Compliance | 2.3 - Governance and Compliance: Risk Management & Complia |
| | 2,4 | Governance and Compliance: IDP | 2.4 - Governance and Compliance: IDP |
| | 2,5 | Governance and Compliance: Performance Management | 2.5 - Governance and Compliance: Performance Management |
| | 2,6 | Program Management Office | 2.6 - Program Management Office |
| | 2,7 | Office of the Political Office Bearers | 2.7 - Office of the Political Office Bearers |
| | **Vote 3** | **Community Services** | |
| | 3,1 | Director; Executive Support | 3.1 - Director; Executive Support |
| | 3,2 | Traffic Management Services | 3.2 - Traffic Management Services |
| | 3,3 | Law Enforcement Services | 3.3 - Law Enforcement Services |
| | 3,4 | Fire & Rescue Services | 3.4 - Fire & Rescue Services |
| | 3,5 | Disaster Management: CCTV & Security Administration | 3.5 - Disaster Management: CCTV & Security Administration |
| | 3,6 | Library and Information Services | 3.6 - Library and Information Services |
| | 3,7 | Integrated Waste Management | 3.7 - Integrated Waste Management |
| | 3,8 | Facilities Management & Maintenance: Manager; Parks & Open Space | 3.8 - Facilities Management & Maintenance: Manager; Parks & O |
| | 3,9 | 0 | 3.9 - 0 |
| | 3.10 | 0 | 3.10 - 0 |
| | **Vote 4** | **Corporate Services** | |
| | 4,1 | Director; Executive Support | 4.1 - Director; Executive Support |
| | 4,2 | Human Resources Management Services | 4.2 - Human Resources Management Services |
| | 4,3 | Administration Services | 4.3 - Administration Services |
| | 4,4 | Corporate Communications & Intergovernmental Relations & Public Part | 4.4 - Corporate Communications & Intergovernmental Relations & |
| | 4,5 | Information & Communication Technology | 4.5 - Information & Communication Technology |
| | 4,6 | Legal Services | 4.6 - Legal Services |
| | 4,7 | Social Development | 4.7 - Social Development |
| | **Vote 5** | **Financial Services** | |
| | 5,1 | Director; Executive Support | 5.1 - Director; Executive Support |
| | 5,2 | Budget & Reporting | 5.2 - Budget & Reporting |
| | 5,3 | Assets & Liability Management | 5.3 - Assets & Liability Management |
| | 5,4 | AFS, Treasury and Accounting | 5.4 - AFS, Treasury and Accounting |
| | 5,5 | Revenue Services | 5.5 - Revenue Services |
| | 5,6 | Expenditure | 5.6 - Expenditure |
| | 5,7 | Supply Chain Management | 5.7 - Supply Chain Management |
| | **Vote 6** | **Economic Development & Planning** | |
| | 6,1 | Director; Executive Support | 6.1 - Director; Executive Support |
| | 6,2 | Local Economic Development & Tourism | 6.2 - Local Economic Development & Tourism |
| | 6,3 | Town Planning | 6.3 - Town Planning |
| | 6,4 | Land Use Planning:Evironmental Management | 6.4 - Land Use Planning:Evironmental Management |
| | 6,5 | Land Use Planning: GIS | 6.5 - Land Use Planning: GIS |
| | 6,6 | Planning & Building Control | 6.6 - Planning & Building Control |
| | 6,7 | Integrated Human Settlement | 6.7 - Integrated Human Settlement |
| | **Vote 7** | **Engineering Services** | |
| | 7,1 | Director; Executive Support | 7.1 - Director; Executive Support |
| | 7,2 | Water Services: Purification, Demand & Loss Control | 7.2 - Water Services: Purification, Demand & Loss Control |
| | 7,3 | Water Services: Water and Waste Water Reticulation | 7.3 - Water Services: Water and Waste Water Reticulation |
| | 7,4 | Transport, Roads & Storm Water | 7.4 - Transport, Roads & Storm Water |
| | 7,5 | Electrical and Energy | 7.5 - Electrical and Energy |
| | 7,6 | Fleet Management | 7.6 - Fleet Management |
| | 7,7 | Project Management Unit (PMU) | 7.7 - Project Management Unit (PMU) |

## WC047 Bitou - Contact Information

### A. GENERAL INFORMATION

| | |
|---|---|
| **Municipality** | WC047 Bitou |
| **Grade** | 3 |
| **Province** | WC WESTERN CAPE |
| **Web Address** | www.bitou.gov.za |
| **E-mail Address** | 0 |

*1 Grade in terms of the Remuneration of Public Office Bearers Act.*

### B. CONTACT INFORMATION

| **Postal address:** | |
|---|---|
| P.O. Box | 0 |
| City / Town | 0 |
| Postal Code | 0 |

| **Street address** | |
|---|---|
| Building | Municipal Buildings |
| Street No. & Name | Sewell Street |
| City / Town | Plettenbergbay |
| Postal Code | 6600 |

| **General Contacts** | |
|---|---|
| Telephone number | 044 501 3000 |
| Fax number | 0 |

### C. POLITICAL LEADERSHIP

| **Speaker:** | | **Secretary/PA to the Speaker:** | |
|---|---|---|---|
| ID Number | 6811281131080 | ID Number | 8612110399080 |
| Title | Ms | Title | Ms |
| Name | Mavis Busakwe | Name | Ziyanda Claudine Rala |
| Telephone number | 044 501 3481 | Telephone number | 044 501 3481 |
| Cell number | 060 497 6125 | Cell number | 067 188 7994 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | mbaskwe@plett.gov.za | E-mail address | zrala@plett.gov.za |

| **Mayor/Executive Mayor:** | | **Secretary/PA to the Mayor/Executive Mayor:** | |
|---|---|---|---|
| ID Number | 0 | ID Number | 0 |
| Title | Mrs | Title | 0 |
| Name | Jessica Kamkam | Name | Erica Sarah Le Fleur |
| Telephone number | 044 501 3327 | Telephone number | 044 501 3011 |
| Cell number | 083 419 7533 | Cell number | 060 488 8708 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | jkamkam@plett.gov.za | E-mail address | elefleur@plett.gov.za |

| **Deputy Mayor/Executive Mayor:** | | **Secretary/PA to the Deputy Mayor/Executive Mayor:** | |
|---|---|---|---|
| ID Number | 6811281131080 | ID Number | 0 |
| Title | Ms | Title | Ms |
| Name | Ms Nokuzola Kolwapi (PM) | Name | Aviwe Annette Kumbaca |
| Telephone number | 044 501 3481 | Telephone number | 044 501 3065 |
| Cell number | 076 788 9599 | Cell number | 0640577437 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | nkolwapi@plett.gov.za | E-mail address | akubaca@plett.gov.za |

### D. MANAGEMENT LEADERSHIP

| **Municipal Manager:** | | **Secretary/PA to the Municipal Manager:** | |
|---|---|---|---|
| ID Number | 7,70909E+12 | ID Number | 8301310348085 |
| Title | Mr | Title | Ms |
| Name | Mbulelo Memani | Name | Liezel Smiler |
| Telephone number | 044 501 3172 | Telephone number | 044 501 3172 |
| Cell number | 060 749 5845 | Cell number | 083 732 0960 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | mmemani@plett.gov.za | E-mail address | lsmiler@plett.gov.za |

| **Chief Financial Officer** | | **Secretary/PA to the Chief Financial Officer** | |
|---|---|---|---|
| ID Number | 6407275123082 | ID Number | 8,50306E+12 |
| Title | Mr | Title | Ms |
| Name | Felix Martin Lotter | Name | Zikhona Ncera |
| Telephone number | 044 501 3025 | Telephone number | 044 501 3024 |
| Cell number | 0 | Cell number | 0 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | flotter@plett.gov.za | E-mail address | zncera@plett.gov.za |

| **Official responsible for submitting financial information** | | **Official responsible for submitting financial information** | |
|---|---|---|---|
| ID Number | 0 | ID Number | 0 |
| Title | Mr | Title | Ms |
| Name | Christopher Payle | Name | Nolubabalo Ramotsamai |
| Telephone number | 044 501 3315 | Telephone number | 044 501 3402 |
| Cell number | 0 | Cell number | 0 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | cpayle@plett.gov.za | E-mail address | nramotsamai@plett.gov.za |

| **Official responsible for submitting financial information** | | **Official responsible for submitting financial information** | |
|---|---|---|---|
| ID Number | 0 | ID Number | 0 |
| Title | Ms | Title | Ms |
| Name | Izak Pretorius | Name | Emrald Saayman |
| Telephone number | 044 501 3403 | Telephone number | 044 501 3315 |
| Cell number | 0 | Cell number | 0 |
| Fax number | 0 | Fax number | 0 |

| | | | |
|---|---|---|---|
| E-mail address | lpretorius@plett.gov.za | E-mail address | sstuurman@plett.gov.za |
| | | | |
| **Official responsible for submitting financial information** | | **Official responsible for submitting financial information** | |
| ID Number | 0 | ID Number | 0 |
| Title | Ms | Title | 0 |
| Name | Shenise Stuurman | Name | 0 |
| Telephone number | 044 501 3353 | Telephone number | 0 |
| Cell number | 0 | Cell number | 0 |
| Fax number | 0 | Fax number | 0 |
| E-mail address | esaayman@plett.gov.za | E-mail address | 0 |

## WC047 Bitou - Table A1 Budget Summary

| Description | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Financial Performance** | | | | | | | | | | |
| Property rates | 157 194 | 151 413 | 178 261 | 191 257 | 193 250 | 193 250 | 193 250 | 212 575 | 223 838 | 235 478 |
| Service charges | 401 993 | 420 558 | 431 020 | 486 846 | 481 772 | 481 772 | 481 772 | 524 161 | 547 675 | 574 756 |
| Investment revenue | 3 747 | 8 035 | 13 203 | 12 448 | 12 448 | 12 448 | 12 448 | 12 573 | 12 698 | 13 333 |
| Transfer and subsidies - Operational | 141 588 | 155 970 | 166 503 | 176 893 | 187 363 | 187 363 | 187 363 | 210 464 | 204 454 | 207 672 |
| Other own revenue | 94 804 | 103 971 | 120 740 | 105 822 | 112 045 | 112 045 | 112 045 | 108 201 | 110 548 | 115 356 |
| **Total Revenue (excluding capital transfers and** | 799 325 | 839 947 | 909 728 | 973 266 | 986 878 | 986 878 | 986 878 | 1 067 974 | 1 099 214 | 1 146 596 |
| Employee costs | 278 100 | 286 329 | 312 820 | 370 938 | 378 617 | 378 617 | 378 617 | 395 995 | 407 402 | 427 252 |
| Remuneration of councillors | 6 198 | 6 721 | 7 376 | 7 879 | 7 879 | 7 879 | 7 879 | 7 685 | 8 047 | 8 425 |
| Depreciation and amortisation | 36 135 | 36 393 | 48 851 | 40 002 | 40 002 | 40 002 | 40 002 | 42 228 | 43 706 | 45 932 |
| Interest | 11 102 | 19 740 | 20 922 | 14 063 | 13 917 | 13 917 | 13 917 | 16 046 | 21 171 | 27 178 |
| Inventory consumed and bulk purchases | 174 666 | 177 949 | 214 280 | 250 658 | 245 600 | 245 600 | 245 600 | 273 238 | 288 085 | 300 104 |
| Transfers and subsidies | 4 527 | 5 626 | 9 208 | 12 283 | 10 871 | 10 871 | 10 871 | 12 383 | 12 498 | 9 292 |
| Other expenditure | 288 952 | 264 037 | 260 712 | 275 053 | 286 722 | 286 722 | 286 722 | 314 616 | 309 118 | 307 550 |
| **Total Expenditure** | 799 680 | 796 795 | 874 170 | 970 877 | 983 608 | 983 608 | 983 608 | 1 062 192 | 1 090 028 | 1 125 734 |
| **Surplus/(Deficit)** | (355) | 43 151 | 35 558 | 2 389 | 3 270 | 3 270 | 3 270 | 5 782 | 9 185 | 20 862 |
| Transfers and subsidies - capital (monetary allocations) | 48 270 | 36 567 | 50 307 | 130 854 | 91 558 | 91 558 | 91 558 | 66 671 | 58 881 | 75 643 |
| Transfers and subsidies - capital (in-kind) | 325 | – | 33 | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers &** | 48 240 | 79 718 | 85 897 | 133 243 | 94 828 | 94 828 | 94 828 | 72 452 | 68 066 | 96 505 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | 48 240 | 79 718 | 85 897 | 133 243 | 94 828 | 94 828 | 94 828 | 72 452 | 68 066 | 96 505 |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| **Capital expenditure** | 79 574 | 84 807 | 104 311 | 183 160 | 151 080 | 151 080 | 151 080 | 178 441 | 174 944 | 154 971 |
| Transfers recognised - capital | 60 631 | 33 505 | 44 924 | 107 616 | 87 112 | 87 112 | 87 112 | 63 190 | 54 844 | 71 443 |
| Borrowing | – | 32 098 | 35 920 | 50 033 | 35 125 | 35 125 | 35 125 | 87 121 | 74 808 | 43 400 |
| Internally generated funds | 18 943 | 19 203 | 23 434 | 25 511 | 28 843 | 28 843 | 28 843 | 28 130 | 45 292 | 40 128 |
| **Total sources of capital funds** | 79 574 | 84 806 | 104 279 | 183 160 | 151 080 | 151 080 | 151 080 | 178 441 | 174 944 | 154 971 |
| **Financial position** | | | | | | | | | | |
| Total current assets | 341 997 | 428 615 | 560 528 | 466 245 | 606 454 | 606 454 | 355 457 | 553 503 | 507 787 | 535 464 |
| Total non current assets | 1 218 969 | 1 220 342 | 1 298 587 | 1 415 909 | 1 445 004 | 1 445 004 | 1 445 004 | 1 470 139 | 1 465 164 | 1 442 966 |
| Total current liabilities | 359 377 | 391 277 | 442 316 | 439 810 | 479 641 | 479 641 | 479 641 | 448 164 | 372 417 | 355 680 |
| Total non current liabilities | 134 689 | 162 293 | 192 078 | 199 510 | 216 846 | 216 846 | 216 846 | 242 883 | 272 325 | 266 102 |
| Community wealth/Equity | 1 066 943 | 1 151 922 | 1 260 061 | 1 242 834 | 1 393 387 | 1 393 387 | 1 394 314 | 1 332 596 | 1 328 209 | 1 356 648 |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | 152 566 | 102 148 | 99 858 | 151 894 | 120 483 | 120 483 | 120 483 | 74 207 | 68 798 | 95 694 |
| Net cash from (used) investing | (8 658) | 17 007 | 28 971 | (179 210) | (150 733) | (150 733) | (150 733) | (178 731) | (174 500) | (154 971) |
| Net cash from (used) financing | (21 604) | 13 110 | 21 202 | 29 662 | 20 141 | 20 141 | 20 141 | 44 060 | 51 881 | 17 728 |
| **Cash/cash equivalents at the year end** | 195 769 | 180 892 | 245 109 | 62 086 | 155 323 | 155 323 | 155 323 | 104 968 | 51 147 | 9 599 |
| **Cash backing/surplus reconciliation** | | | | | | | | | | |
| Cash and investments available | 58 480 | 95 078 | 165 432 | 60 220 | 149 119 | 149 119 | 59 740 | 106 418 | 87 885 | 112 538 |
| Application of cash and investments | (149 229) | 36 441 | 26 871 | (127 311) | 11 412 | 11 412 | 11 412 | (22 438) | (79 621) | (73 681) |
| **Balance - surplus (shortfall)** | 207 709 | 58 637 | 138 561 | 187 530 | 137 708 | 137 708 | 48 329 | 128 856 | 167 506 | 186 219 |
| **Asset management** | | | | | | | | | | |
| Asset register summary (WDV) | 1 209 147 | 1 220 342 | 1 298 587 | 1 415 909 | 1 445 004 | 1 445 004 | | 1 470 139 | 1 465 164 | 1 442 966 |
| Depreciation | 36 135 | 36 393 | 48 851 | 40 002 | 40 002 | 40 002 | | 42 228 | 43 706 | 45 932 |
| Renewal and Upgrading of Existing Assets | 5 513 | 31 636 | 34 540 | 66 117 | 61 274 | 61 274 | | 65 310 | 73 020 | 65 855 |
| Repairs and Maintenance | 47 976 | 40 393 | 39 137 | 47 749 | 42 231 | 42 231 | | 40 784 | 56 091 | 55 402 |
| **Free services** | | | | | | | | | | |
| Cost of Free Basic Services provided | – | 34 247 | (7 289) | 74 160 | 73 859 | 73 859 | | 85 067 | 90 003 | 95 239 |
| Revenue cost of free services provided | 5 860 | 5 189 | (1 628) | 6 133 | 6 719 | 6 719 | | 7 391 | 7 768 | 8 172 |
| **Households below minimum service level** | | | | | | | | | | |
| Water: | – | – | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Sanitation/sewerage: | – | – | 0 | 0 | 0 | 0 | | 0 | 0 | 0 |
| Energy: | – | – | – | – | – | – | | – | – | – |
| Refuse: | – | – | – | – | – | – | | – | – | – |

**WC047 Bitou - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)**

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue - Functional | | | | | | | | | | |
| *Governance and administration* | | 229 606 | 307 186 | 314 966 | 299 323 | 301 853 | 301 853 | 320 813 | 336 032 | 351 726 |
| Executive and council | | 51 060 | 131 274 | 101 411 | 69 660 | 69 567 | 69 567 | 72 422 | 75 409 | 77 807 |
| Finance and administration | | 178 547 | 175 569 | 213 407 | 229 663 | 232 286 | 232 286 | 248 391 | 260 623 | 273 919 |
| Internal audit | | – | 343 | 148 | – | – | – | – | – | – |
| *Community and public safety* | | 77 217 | 75 841 | 92 447 | 170 294 | 142 712 | 142 712 | 144 187 | 121 444 | 140 245 |
| Community and social services | | 11 957 | 13 318 | 9 717 | 12 854 | 12 862 | 12 862 | 12 958 | 12 959 | 12 963 |
| Sport and recreation | | 546 | 1 079 | 657 | 301 | 647 | 647 | 318 | 335 | 353 |
| Public safety | | 56 550 | 49 994 | 62 927 | 55 760 | 57 063 | 57 063 | 58 663 | 61 736 | 64 938 |
| Housing | | 8 163 | 11 450 | 19 147 | 101 379 | 72 140 | 72 140 | 72 249 | 46 413 | 61 991 |
| Health | | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 25 536 | 12 772 | 18 246 | 34 896 | 40 604 | 40 604 | 38 363 | 41 320 | 40 016 |
| Planning and development | | 23 756 | 12 249 | 17 798 | 34 716 | 40 464 | 40 464 | 38 233 | 37 690 | 39 870 |
| Road transport | | 1 780 | 523 | 447 | 180 | 140 | 140 | 130 | 3 630 | 146 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| *Trading services* | | 515 098 | 479 221 | 533 037 | 598 522 | 592 987 | 592 987 | 630 540 | 658 793 | 689 717 |
| Energy sources | | 231 502 | 224 391 | 250 377 | 290 482 | 289 787 | 289 787 | 322 704 | 336 262 | 351 540 |
| Water management | | 129 227 | 113 300 | 136 621 | 124 685 | 126 636 | 126 636 | 125 579 | 131 588 | 137 991 |
| Waste water management | | 101 399 | 91 365 | 87 815 | 104 393 | 101 766 | 101 766 | 104 327 | 109 332 | 114 610 |
| Waste management | | 52 971 | 50 164 | 58 224 | 78 961 | 74 797 | 74 797 | 77 929 | 81 611 | 85 575 |
| *Other* | 4 | 463 | 1 494 | 1 371 | 1 086 | 280 | 280 | 741 | 506 | 536 |
| **Total Revenue - Functional** | 2 | 847 920 | 876 513 | 960 067 | 1 104 120 | 1 078 436 | 1 078 436 | 1 134 645 | 1 158 094 | 1 222 239 |
| | | | | | | | | | | |
| Expenditure - Functional | | | | | | | | | | |
| *Governance and administration* | | 80 276 | 151 674 | 192 671 | 219 347 | 232 086 | 232 086 | 233 504 | 240 503 | 247 052 |
| Executive and council | | 25 703 | 28 646 | 40 184 | 39 356 | 41 984 | 41 984 | 43 726 | 40 872 | 41 863 |
| Finance and administration | | 50 164 | 118 506 | 147 604 | 171 974 | 183 692 | 183 692 | 182 750 | 192 715 | 198 035 |
| Internal audit | | 4 409 | 4 522 | 4 882 | 8 018 | 6 409 | 6 409 | 7 027 | 6 916 | 7 155 |
| *Community and public safety* | | 147 073 | 162 056 | 139 463 | 186 787 | 197 983 | 197 983 | 216 854 | 203 737 | 203 089 |
| Community and social services | | 29 606 | 29 060 | 29 709 | 33 853 | 35 312 | 35 312 | 36 788 | 36 600 | 35 682 |
| Sport and recreation | | 22 703 | 17 681 | 17 584 | 34 036 | 35 018 | 35 018 | 31 672 | 32 340 | 33 345 |
| Public safety | | 74 595 | 95 327 | 77 118 | 105 313 | 104 717 | 104 717 | 108 302 | 107 147 | 107 782 |
| Housing | | 20 168 | 19 988 | 15 052 | 13 584 | 22 938 | 22 938 | 40 091 | 27 650 | 26 280 |
| Health | | – | – | – | – | – | – | – | – | – |
| *Economic and environmental services* | | 77 632 | 78 660 | 76 781 | 88 465 | 90 812 | 90 812 | 98 808 | 107 305 | 109 381 |
| Planning and development | | 41 841 | 48 114 | 45 089 | 54 048 | 56 744 | 56 744 | 65 191 | 67 378 | 64 398 |
| Road transport | | 35 790 | 30 546 | 31 692 | 34 417 | 34 069 | 34 069 | 33 617 | 39 926 | 44 983 |
| Environmental protection | | – | – | – | – | – | – | – | – | – |
| *Trading services* | | 462 095 | 390 156 | 424 937 | 470 053 | 454 326 | 454 326 | 499 760 | 525 738 | 553 321 |
| Energy sources | | 205 344 | 198 308 | 241 995 | 283 961 | 272 714 | 272 714 | 305 746 | 322 206 | 351 535 |
| Water management | | 79 087 | 383 | 75 937 | 65 895 | 65 334 | 65 334 | 68 110 | 73 531 | 76 838 |
| Waste water management | | 123 115 | 135 572 | 44 009 | 55 469 | 54 222 | 54 222 | 60 929 | 63 774 | 56 684 |
| Waste management | | 54 548 | 55 893 | 62 996 | 64 728 | 62 056 | 62 056 | 64 976 | 66 227 | 68 264 |
| *Other* | 4 | 32 597 | 14 249 | 40 319 | 6 225 | 8 401 | 8 401 | 13 267 | 12 746 | 12 891 |
| **Total Expenditure - Functional** | 3 | 799 673 | 796 795 | 874 170 | 970 877 | 983 608 | 983 608 | 1 062 192 | 1 090 028 | 1 125 734 |
| **Surplus/(Deficit) for the year** | | 48 248 | 79 718 | 85 897 | 133 243 | 94 828 | 94 828 | 72 452 | 68 066 | 96 505 |

## WC047 Bitou - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **229 606** | **307 186** | **314 966** | **299 323** | **301 853** | **301 853** | **320 813** | **336 032** | **351 726** |
| Executive and council | | 51 060 | 131 274 | 101 411 | 69 660 | 69 567 | 69 567 | 72 422 | 75 409 | 77 807 |
| *Mayor and Council* | | 2 918 | 18 | – | 3 004 | 3 004 | 3 004 | 3 126 | 3 250 | 2 365 |
| *Municipal Manager, Town Secretary and Chief Executive* | | 48 142 | 131 255 | 101 411 | 66 656 | 66 563 | 66 563 | 69 296 | 72 159 | 75 442 |
| Finance and administration | | 178 547 | 175 569 | 213 407 | 229 663 | 232 286 | 232 286 | 248 391 | 260 623 | 273 919 |
| *Finance* | | 176 871 | 169 950 | 209 291 | 224 885 | 227 231 | 227 231 | 247 670 | 259 850 | 273 104 |
| *Fleet Management* | | – | 241 | 91 | – | – | – | – | – | – |
| *Human Resources* | | 276 | 2 439 | 1 420 | – | 506 | 506 | – | – | – |
| *Information Technology* | | 0 | 396 | 213 | – | – | – | – | – | – |
| *Legal Services* | | – | 125 | 114 | – | – | – | – | – | – |
| *Marketing, Customer Relations, Publicity and Media Co-ordination* | | – | 334 | 402 | – | 1 | 1 | – | – | – |
| *Property Services* | | 1 118 | 870 | 1 418 | 4 734 | 4 505 | 4 505 | 676 | 716 | 759 |
| *Risk Management* | | – | 210 | – | – | – | – | – | – | – |
| *Supply Chain Management* | | 182 | 647 | 337 | 44 | 44 | 44 | 45 | 57 | 57 |
| *Valuation Service* | | 100 | 356 | 121 | – | – | – | – | – | – |
| Internal audit | | – | 343 | 148 | – | – | – | – | – | – |
| *Governance Function* | | – | 343 | 148 | – | – | – | – | – | – |
| ***Community and public safety*** | | **77 217** | **75 841** | **92 447** | **170 294** | **142 712** | **142 712** | **144 187** | **121 444** | **140 245** |
| Community and social services | | **11 957** | **13 318** | **9 717** | **12 854** | **12 862** | **12 862** | **12 958** | **12 959** | **12 963** |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 52 | 146 | 63 | 44 | 44 | 44 | 43 | 40 | 41 |
| *Community Halls and Facilities* | | 1 366 | 389 | 426 | 81 | 81 | 81 | 80 | 84 | 86 |
| *Libraries and Archives* | | 10 539 | 12 783 | 9 228 | 12 729 | 12 737 | 12 737 | 12 835 | 12 835 | 12 837 |
| Sport and recreation | | **546** | **1 079** | **657** | **301** | **647** | **647** | **318** | **335** | **353** |
| *Beaches and Jetties* | | 508 | 677 | 500 | 301 | 647 | 647 | 318 | 335 | 353 |
| *Community Parks (including Nurseries)* | | 38 | 339 | 157 | – | – | – | – | – | – |
| *Sports Grounds and Stadiums* | | – | 63 | – | – | – | – | – | – | – |
| Public safety | | **56 550** | **49 994** | **62 927** | **55 760** | **57 063** | **57 063** | **58 663** | **61 736** | **64 938** |
| *Control of Public Nuisances* | | 263 | 616 | 272 | 170 | 170 | 170 | – | – | – |
| *Fire Fighting and Protection* | | 572 | 1 122 | 503 | 983 | 983 | 983 | 3 | 3 | 3 |
| *Licensing and Control of Animals* | | – | 807 | 433 | – | – | – | – | – | – |
| *Police Forces, Traffic and Street Parking Control* | | 55 715 | 47 450 | 61 719 | 54 607 | 55 910 | 55 910 | 58 660 | 61 733 | 64 935 |
| Housing | | **8 163** | **11 450** | **19 147** | **101 379** | **72 140** | **72 140** | **72 249** | **46 413** | **61 991** |
| *Housing* | | 8 163 | 11 450 | 19 147 | 101 379 | 72 140 | 72 140 | 72 249 | 46 413 | 61 991 |
| ***Economic and environmental services*** | | **25 536** | **12 772** | **18 246** | **34 896** | **40 604** | **40 604** | **38 363** | **41 320** | **40 016** |
| Planning and development | | **23 756** | **12 249** | **17 798** | **34 716** | **40 464** | **40 464** | **38 233** | **37 690** | **39 870** |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | – | 302 | 102 | – | – | – | – | – | – |
| *Development Facilitation* | | 250 | 371 | 31 | 19 | 33 | 33 | 19 | 19 | – |
| *Economic Development/Planning* | | 14 471 | 3 376 | 3 868 | 1 474 | 1 474 | 1 474 | 1 599 | – | – |
| *Town Planning, Building Regulations and Enforcement, and City* | | 5 223 | 6 117 | 6 608 | 8 482 | 8 501 | 8 501 | 6 919 | 7 186 | 7 590 |
| *Project Management Unit* | | 3 812 | 2 082 | 7 189 | 24 741 | 30 456 | 30 456 | 29 696 | 30 485 | 32 280 |
| Road transport | | **1 780** | **523** | **447** | **180** | **140** | **140** | **130** | **3 630** | **146** |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Roads* | | 1 780 | 523 | 447 | 180 | 140 | 140 | 130 | 3 630 | 146 |
| ***Trading services*** | | **515 098** | **479 221** | **533 037** | **598 522** | **592 987** | **592 987** | **630 540** | **658 793** | **689 717** |
| Energy sources | | **231 502** | **224 391** | **250 377** | **290 482** | **289 787** | **289 787** | **322 704** | **336 262** | **351 540** |
| *Electricity* | | 231 502 | 224 391 | 250 377 | 290 482 | 289 787 | 289 787 | 322 704 | 336 262 | 351 540 |
| Water management | | **129 227** | **113 300** | **136 621** | **124 685** | **126 636** | **126 636** | **125 579** | **131 588** | **137 991** |
| *Water Treatment* | | – | 543 | 273 | – | – | – | – | – | – |
| *Water Distribution* | | 129 227 | 112 758 | 136 347 | 124 685 | 126 636 | 126 636 | 125 579 | 131 588 | 137 991 |
| Waste water management | | **101 399** | **91 365** | **87 815** | **104 393** | **101 766** | **101 766** | **104 327** | **109 332** | **114 610** |
| *Sewerage* | | 101 214 | 91 365 | 87 815 | 104 393 | 101 766 | 101 766 | 104 327 | 109 332 | 114 610 |
| *Waste Water Treatment* | | 184 | – | – | – | – | – | – | – | – |
| Waste management | | **52 971** | **50 164** | **58 224** | **78 961** | **74 797** | **74 797** | **77 929** | **81 611** | **85 575** |
| *Solid Waste Disposal (Landfill Sites)* | | 1 | – | – | – | – | – | – | – | – |
| *Solid Waste Removal* | | 52 970 | 50 164 | 58 224 | 78 961 | 74 797 | 74 797 | 77 929 | 81 611 | 85 575 |
| ***Other*** | | **463** | **1 494** | **1 371** | **1 086** | **280** | **280** | **741** | **506** | **536** |
| Air Transport | | 463 | 1 494 | 1 371 | 1 086 | 280 | 280 | 741 | 506 | 536 |
| **Total Revenue - Functional** | 2 | **847 920** | **876 513** | **960 067** | **1 104 120** | **1 078 436** | **1 078 436** | **1 134 645** | **1 158 094** | **1 222 239** |
| | | | | | | | | | | |
| **Expenditure - Functional** | | | | | | | | | | |
| ***Municipal governance and administration*** | | **80 276** | **151 674** | **192 671** | **219 347** | **232 086** | **232 086** | **233 504** | **240 503** | **247 052** |
| Executive and council | | 25 703 | 28 646 | 40 184 | 39 356 | 41 984 | 41 984 | 43 726 | 40 872 | 41 863 |
| *Mayor and Council* | | 7 481 | 7 654 | 11 500 | 12 795 | 12 678 | 12 678 | 12 280 | 12 770 | 13 365 |
| *Municipal Manager, Town Secretary and Chief Executive* | | 18 222 | 20 992 | 28 684 | 26 561 | 29 306 | 29 306 | 31 446 | 28 102 | 28 497 |
| Finance and administration | | 50 164 | 118 506 | 147 604 | 171 974 | 183 692 | 183 692 | 182 750 | 192 715 | 198 035 |
| *Administrative and Corporate Support* | | 1 791 | 1 765 | 1 481 | 3 304 | 3 218 | 3 218 | 3 623 | 3 803 | 3 867 |
| *Asset Management* | | 35 | 220 | 1 121 | 1 336 | 856 | 856 | 1 336 | 1 439 | 1 542 |
| *Finance* | | (34 711) | 39 002 | 47 314 | 56 974 | 58 223 | 58 223 | 56 163 | 52 524 | 53 954 |
| *Fleet Management* | | 9 885 | 5 696 | 8 318 | 11 896 | 11 820 | 11 820 | 8 829 | 9 087 | 9 277 |
| *Human Resources* | | 19 887 | 23 967 | 24 006 | 25 860 | 29 863 | 29 863 | 47 141 | 47 152 | 49 112 |
| *Information Technology* | | 16 065 | 16 038 | 19 827 | 25 524 | 25 166 | 25 166 | 25 090 | 35 674 | 37 329 |
| *Legal Services* | | 18 145 | 4 749 | 6 282 | 7 261 | 14 757 | 14 757 | 7 589 | 7 935 | 8 309 |
| *Marketing, Customer Relations, Publicity and Media Co-ordination* | | 5 229 | 6 191 | 5 935 | 15 505 | 15 508 | 15 508 | 8 170 | 8 331 | 8 717 |
| *Property Services* | | 9 601 | 9 506 | 19 853 | 9 972 | 9 933 | 9 933 | 9 674 | 10 948 | 11 167 |
| *Risk Management* | | 3 764 | 3 492 | 2 152 | 1 969 | 1 969 | 1 969 | 2 040 | 2 127 | 2 233 |
| *Supply Chain Management* | | (12) | 6 131 | 7 628 | 9 621 | 9 628 | 9 628 | 10 211 | 10 841 | 11 430 |
| *Valuation Service* | | 484 | 1 748 | 3 686 | 2 753 | 2 753 | 2 753 | 2 884 | 2 854 | 1 100 |
| Internal audit | | 4 409 | 4 522 | 4 882 | 8 018 | 6 409 | 6 409 | 7 027 | 6 916 | 7 155 |
| *Governance Function* | | 4 409 | 4 522 | 4 882 | 8 018 | 6 409 | 6 409 | 7 027 | 6 916 | 7 155 |
| ***Community and public safety*** | | **147 073** | **162 056** | **139 463** | **186 787** | **197 983** | **197 983** | **216 854** | **203 737** | **203 089** |
| Community and social services | | **29 606** | **29 060** | **29 709** | **33 853** | **35 312** | **35 312** | **36 788** | **36 600** | **35 682** |
| *Cemeteries, Funeral Parlours and Crematoriums* | | 1 653 | 1 998 | 2 265 | 2 766 | 3 070 | 3 070 | 2 717 | 2 565 | 2 635 |
| *Community Halls and Facilities* | | 11 524 | 10 112 | 13 639 | 11 895 | 13 369 | 13 369 | 15 646 | 15 364 | 15 732 |
| *Disaster Management* | | 1 185 | 855 | 379 | 3 159 | 2 759 | 2 759 | 4 404 | 4 449 | 2 511 |
| *Libraries and Archives* | | 15 244 | 16 095 | 13 426 | 16 034 | 16 113 | 16 113 | 14 022 | 14 223 | 14 804 |
| Sport and recreation | | **22 703** | **17 681** | **17 584** | **34 036** | **35 018** | **35 018** | **31 672** | **32 340** | **33 345** |

| Functional Classification Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| *Beaches and Jetties* | | 12 826 | 7 195 | 7 401 | 19 211 | 19 500 | 19 500 | 18 965 | 19 767 | 20 111 |
| *Community Parks (including Nurseries)* | | 9 356 | 8 256 | 8 192 | 12 424 | 13 445 | 13 445 | 9 911 | 9 844 | 10 453 |
| *Recreational Facilities* | | 29 | 34 | 70 | 5 | 5 | 5 | 6 | 6 | 6 |
| *Sports Grounds and Stadiums* | | 493 | 2 197 | 1 920 | 2 396 | 2 067 | 2 067 | 2 791 | 2 723 | 2 775 |
| Public safety | | **74 595** | **95 327** | **77 118** | **105 313** | **104 717** | **104 717** | **108 302** | **107 147** | **107 782** |
| *Civil Defence* | | 3 | 21 | 6 | – | – | – | – | – | – |
| *Control of Public Nuisances* | | 28 807 | 25 382 | 28 787 | 32 085 | 31 391 | 31 391 | 33 812 | 34 627 | 37 962 |
| *Fire Fighting and Protection* | | 18 413 | 21 283 | 23 155 | 26 352 | 26 009 | 26 009 | 22 554 | 22 977 | 24 021 |
| *Licensing and Control of Animals* | | 18 411 | 22 017 | 24 918 | 26 501 | 26 992 | 26 992 | 27 681 | 27 279 | 23 522 |
| *Police Forces, Traffic and Street Parking Control* | | 8 961 | 26 624 | 253 | 20 375 | 20 325 | 20 325 | 24 255 | 22 264 | 22 277 |
| Housing | | **20 168** | **19 988** | **15 052** | **13 584** | **22 938** | **22 938** | **40 091** | **27 650** | **26 280** |
| *Housing* | | 20 168 | 19 988 | 15 052 | 13 584 | 22 938 | 22 938 | 40 091 | 27 650 | 26 280 |
| ***Economic and environmental services*** | | **77 632** | **78 660** | **76 781** | **88 465** | **90 812** | **90 812** | **98 808** | **107 305** | **109 381** |
| Planning and development | | **41 841** | **48 114** | **45 089** | **54 048** | **56 744** | **56 744** | **65 191** | **67 378** | **64 398** |
| *Corporate Wide Strategic Planning (IDPs, LEDs)* | | 4 746 | 7 087 | 6 138 | 11 639 | 12 281 | 12 281 | 20 723 | 21 805 | 22 622 |
| *Development Facilitation* | | 8 455 | 8 634 | 2 251 | 871 | 867 | 867 | 1 460 | 1 535 | 1 606 |
| *Economic Development/Planning* | | 8 372 | 7 884 | 9 079 | 10 070 | 9 907 | 9 907 | 10 673 | 10 745 | 7 655 |
| *Town Planning, Building Regulations and Enforcement, and City* | | 13 281 | 15 481 | 17 484 | 22 629 | 24 039 | 24 039 | 23 058 | 23 357 | 24 444 |
| *Project Management Unit* | | 6 987 | 9 028 | 10 136 | 8 839 | 9 648 | 9 648 | 9 277 | 9 936 | 8 072 |
| Road transport | | **35 790** | **30 546** | **31 692** | **34 417** | **34 069** | **34 069** | **33 617** | **39 926** | **44 983** |
| *Roads* | | 35 790 | 30 546 | 31 692 | 34 417 | 34 069 | 34 069 | 33 617 | 39 926 | 44 983 |
| ***Trading services*** | | **462 095** | **390 156** | **424 937** | **470 053** | **454 326** | **454 326** | **499 760** | **525 738** | **553 321** |
| Energy sources | | **205 344** | **198 308** | **241 995** | **283 961** | **272 714** | **272 714** | **305 746** | **322 206** | **351 535** |
| *Electricity* | | 205 344 | 198 308 | 241 995 | 283 961 | 272 714 | 272 714 | 305 746 | 322 206 | 351 535 |
| Water management | | **79 087** | **383** | **75 937** | **65 895** | **65 334** | **65 334** | **68 110** | **73 531** | **76 838** |
| *Water Treatment* | | 21 889 | 19 290 | 11 341 | 20 348 | 19 926 | 19 926 | 24 873 | 28 219 | 30 537 |
| *Water Distribution* | | 57 197 | (18 911) | 64 594 | 45 547 | 45 408 | 45 408 | 43 237 | 45 312 | 46 301 |
| *Water Storage* | | 1 | 5 | 1 | – | – | – | – | – | – |
| Waste water management | | **123 115** | **135 572** | **44 009** | **55 469** | **54 222** | **54 222** | **60 929** | **63 774** | **56 684** |
| *Sewerage* | | 123 063 | 130 562 | 36 356 | 54 987 | 53 740 | 53 740 | 59 414 | 62 197 | 55 040 |
| *Waste Water Treatment* | | 52 | 5 010 | 7 653 | 482 | 482 | 482 | 1 515 | 1 577 | 1 643 |
| Waste management | | **54 548** | **55 893** | **62 996** | **64 728** | **62 056** | **62 056** | **64 976** | **66 227** | **68 264** |
| *Solid Waste Removal* | | 54 548 | 55 893 | 62 996 | 64 728 | 62 056 | 62 056 | 64 976 | 66 227 | 68 264 |
| ***Other*** | | **32 597** | **14 249** | **40 319** | **6 225** | **8 401** | **8 401** | **13 267** | **12 746** | **12 891** |
| Air Transport | | 2 868 | 4 175 | 1 366 | 3 218 | 5 394 | 5 394 | 4 267 | 3 746 | 3 891 |
| Licensing and Regulation | | 29 729 | 10 071 | 38 953 | 3 007 | 3 007 | 3 007 | 9 000 | 9 000 | 9 000 |
| Tourism | | 0 | 2 | – | – | – | – | – | – | – |
| **Total Expenditure - Functional** | 3 | **799 673** | **796 795** | **874 170** | **970 877** | **983 608** | **983 608** | **1 062 192** | **1 090 028** | **1 125 734** |
| **Surplus/(Deficit) for the year** | | **48 248** | **79 718** | **85 897** | **133 243** | **94 828** | **94 828** | **72 452** | **68 066** | **96 505** |

## WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue by Vote** | 1 | | | | | | | | | |
| Vote 1 - Council | | 2 918 | 18 | – | 3 004 | 3 004 | 3 004 | 3 126 | 3 250 | 2 365 |
| Vote 2 - Office of the Municipal Manager | | 48 142 | 131 670 | 101 437 | 66 656 | 66 563 | 66 563 | 69 296 | 72 159 | 75 442 |
| Vote 3 - Community Services | | 130 285 | 116 919 | 134 314 | 153 695 | 150 153 | 150 153 | 151 284 | 157 864 | 165 124 |
| Vote 4 - Corporate Services | | 526 | 3 910 | 2 368 | 19 | 539 | 539 | 19 | 19 | – |
| Vote 5 - Financial Services | | 177 153 | 170 953 | 209 749 | 224 929 | 227 275 | 227 275 | 247 715 | 259 907 | 273 160 |
| Vote 6 - Economic Development & Planning | | 27 581 | 20 989 | 29 638 | 111 335 | 82 115 | 82 115 | 80 767 | 53 599 | 69 581 |
| Vote 7 - Engineering Services | | 479 121 | 432 053 | 482 562 | 544 481 | 548 786 | 548 786 | 582 437 | 611 297 | 636 567 |
| **Total Revenue by Vote** | 2 | **865 725** | **876 513** | **960 067** | **1 104 120** | **1 078 436** | **1 078 436** | **1 134 645** | **1 158 094** | **1 222 239** |
| | | | | | | | | | | |
| **Expenditure by Vote *to be appropriated*** | 1 | | | | | | | | | |
| Vote 1 - Council | | 7 836 | 8 072 | 11 819 | 12 945 | 12 841 | 12 841 | 12 480 | 12 950 | 13 545 |
| Vote 2 - Office of the Municipal Manager | | 23 301 | 28 233 | 31 787 | 32 114 | 33 921 | 33 921 | 41 465 | 39 831 | 40 945 |
| Vote 3 - Community Services | | 227 404 | 221 713 | 247 579 | 252 128 | 253 735 | 253 735 | 261 468 | 262 496 | 267 619 |
| Vote 4 - Corporate Services | | 69 357 | 61 082 | 66 195 | 89 641 | 101 812 | 101 812 | 108 895 | 119 484 | 124 325 |
| Vote 5 - Financial Services | | 31 971 | 47 102 | 59 749 | 70 683 | 71 444 | 71 444 | 70 594 | 67 658 | 68 026 |
| Vote 6 - Economic Development & Planning | | 44 518 | 45 380 | 43 236 | 52 018 | 61 180 | 61 180 | 80 135 | 68 466 | 63 173 |
| Vote 7 - Engineering Services | | 413 099 | 385 212 | 413 805 | 461 348 | 448 674 | 448 674 | 487 155 | 519 144 | 548 101 |
| **Total Expenditure by Vote** | 2 | **817 485** | **796 795** | **874 170** | **970 877** | **983 608** | **983 608** | **1 062 192** | **1 090 028** | **1 125 734** |
| **Surplus/(Deficit) for the year** | 2 | **48 240** | **79 718** | **85 897** | **133 243** | **94 828** | **94 828** | **72 452** | **68 066** | **96 505** |

## WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue by Vote | 1 | | | | | | | | | |
| **Vote 1 - Council** | | **2 918** | **18** | **–** | **3 004** | **3 004** | **3 004** | **3 126** | **3 250** | **2 365** |
| 1.1 - Ofiice of the Mayor | | 438 | – | – | 451 | 451 | 451 | 469 | 488 | – |
| 1.2 - Office of the Deputy Mayor | | 438 | – | – | 451 | 451 | 451 | 469 | 488 | – |
| 1.3 - Office of the Speaker | | 730 | – | – | 751 | 751 | 751 | 782 | 813 | 845 |
| 1.4 - Office of the Executive Council | | 438 | 18 | – | 451 | 451 | 451 | 469 | 488 | 507 |
| 1.5 - Council General | | 875 | – | – | 901 | 901 | 901 | 938 | 975 | 1 013 |
| **Vote 2 - Office of the Municipal Manager** | | **48 142** | **131 670** | **101 437** | **66 656** | **66 563** | **66 563** | **69 296** | **72 159** | **75 442** |
| 2.1 - Municipal Manager; Executive Support | | 47 808 | 130 279 | 101 062 | 66 655 | 66 562 | 66 562 | 69 295 | 72 158 | 75 441 |
| 2.2 - Internal Audit | | – | 343 | 148 | – | – | – | – | – | – |
| 2.3 - Governance and Compliance: Risk Management & Compliance | | – | 210 | – | – | – | – | – | – | – |
| 2.4 - Governance and Compliance: IDP | | – | 142 | 66 | – | – | – | – | – | – |
| 2.5 - Governance and Compliance: Performance Management | | – | 115 | 21 | – | – | – | – | – | – |
| 2.7 - Office of the Political Office Bearers | | 333 | 581 | 140 | 1 | 1 | 1 | 2 | 1 | 1 |
| **Vote 3 - Community Services** | | **130 285** | **116 919** | **134 314** | **153 695** | **150 153** | **150 153** | **151 284** | **157 864** | **165 124** |
| 3.1 - Director; Executive Support | | – | 82 | 16 | – | – | – | – | – | – |
| 3.2 - Traffic Management Services | | 55 978 | 48 260 | 62 152 | 54 607 | 55 910 | 55 910 | 58 660 | 61 733 | 64 935 |
| 3.3 - Law Enforcement Services | | – | 763 | 272 | 170 | 170 | 170 | – | – | – |
| 3.4 - Fire & Rescue Services | | 572 | 970 | 503 | 983 | 983 | 983 | 3 | 3 | 3 |
| 3.6 - Library and Information Services | | 10 816 | 12 783 | 9 228 | 12 729 | 12 737 | 12 737 | 12 835 | 12 835 | 12 837 |
| 3.7 - Integrated Waste Management | | 53 411 | 50 164 | 58 224 | 78 961 | 74 797 | 74 797 | 77 929 | 81 611 | 85 575 |
| 3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space Maintenance; | | 9 508 | 3 896 | 3 919 | 6 246 | 5 556 | 5 556 | 1 857 | 1 681 | 1 775 |
| **Vote 4 - Corporate Services** | | **526** | **3 910** | **2 368** | **19** | **539** | **539** | **19** | **19** | **–** |
| 4.2 - Human Resources Management Services | | 276 | 2 439 | 1 420 | – | 506 | 506 | – | – | – |
| 4.3 - Administration Services | | – | 395 | 209 | – | – | – | – | – | – |
| 4.4 - Corporate Communications & Intergovernmental Relations & Public Participation | | – | 334 | 402 | – | 1 | 1 | – | – | – |
| 4.5 - Information & Communication Technology | | 0 | 396 | 213 | – | – | – | – | – | – |
| 4.6 - Legal Services | | – | 125 | 114 | – | – | – | – | – | – |
| 4.7 - Social Development | | 250 | 220 | 10 | 19 | 33 | 33 | 19 | 19 | – |
| **Vote 5 - Financial Services** | | **177 153** | **170 953** | **209 749** | **224 929** | **227 275** | **227 275** | **247 715** | **259 907** | **273 160** |
| 5.1 - Director; Executive Support | | 3 747 | 8 513 | 14 218 | 12 448 | 12 448 | 12 448 | 12 573 | 12 698 | 13 333 |
| 5.2 - Budget & Reporting | | 1 550 | 1 562 | 2 666 | 1 800 | 1 800 | 1 800 | 1 900 | 2 000 | 2 100 |
| 5.5 - Revenue Services | | 171 674 | 159 930 | 192 376 | 210 637 | 212 983 | 212 983 | 233 198 | 245 151 | 257 670 |
| 5.6 - Expenditure | | – | 302 | 151 | – | – | – | – | – | – |
| 5.7 - Supply Chain Management | | 182 | 647 | 337 | 44 | 44 | 44 | 45 | 57 | 57 |
| **Vote 6 - Economic Development & Planning** | | **27 581** | **20 989** | **29 638** | **111 335** | **82 115** | **82 115** | **80 767** | **53 599** | **69 581** |
| 6.1 - Director; Executive Support | | – | 46 | 15 | – | – | – | – | – | – |
| 6.2 - Local Economic Development & Tourism | | 648 | 3 376 | 3 868 | 1 474 | 1 474 | 1 474 | 1 599 | – | – |
| 6.3 - Town Planning | | 539 | 1 039 | 1 102 | 687 | 706 | 706 | 724 | 763 | 805 |
| 6.5 - Land Use Planning: GIS | | 13 823 | – | – | – | – | – | – | – | – |
| 6.6 - Planning & Building Control | | 4 683 | 5 078 | 5 506 | 7 795 | 7 795 | 7 795 | 6 195 | 6 422 | 6 785 |
| 6.7 - Integrated Human Settlement | | 7 887 | 11 450 | 19 147 | 101 379 | 72 140 | 72 140 | 72 249 | 46 413 | 61 991 |
| **Vote 7 - Engineering Services** | | **479 121** | **432 053** | **482 562** | **544 481** | **548 786** | **548 786** | **582 437** | **611 297** | **636 567** |

## WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| 7.1 - Director; Executive Support | | – | 151 | 21 | – | – | – | – | – | – |
| 7.2 - Water Services: Purification, Demand & Loss Control | | 231 049 | 204 501 | 224 121 | 229 079 | 228 327 | 228 327 | 229 906 | 240 920 | 252 601 |
| 7.3 - Water Services: Water and Waste Water Reticulation | | – | 165 | 315 | – | 75 | 75 | – | – | – |
| 7.4 - Transport, Roads & Storm Water | | 6 295 | 523 | 447 | 180 | 140 | 140 | 130 | 3 630 | 146 |
| 7.5 - Electrical and Energy | | 237 965 | 224 391 | 250 377 | 290 482 | 289 787 | 289 787 | 322 704 | 336 262 | 351 540 |
| 7.6 - Fleet Management | | – | 241 | 91 | – | – | – | – | – | – |
| 7.7 - Project Management Unit (PMU) | | 3 812 | 2 082 | 7 189 | 24 741 | 30 456 | 30 456 | 29 696 | 30 485 | 32 280 |
| **Total Revenue by Vote** | 2 | **865 725** | **876 513** | **960 067** | **1 104 120** | **1 078 436** | **1 078 436** | **1 134 645** | **1 158 094** | **1 222 239** |
| | | | | | | | | | | |
| **Expenditure by Vote** | 1 | | | | | | | | | |
| **Vote 1 - Council** | | **7 836** | **8 072** | **11 819** | **12 945** | **12 841** | **12 841** | **12 480** | **12 950** | **13 545** |
| 1.1 - Ofiice of the Mayor | | 1 091 | 1 073 | 3 686 | 3 727 | 3 828 | 3 828 | 3 664 | 3 830 | 4 010 |
| 1.2 - Office of the Deputy Mayor | | 863 | 852 | 1 182 | 1 698 | 1 667 | 1 667 | 1 669 | 1 746 | 1 816 |
| 1.3 - Office of the Speaker | | 1 384 | 1 471 | 1 378 | 1 656 | 1 657 | 1 657 | 1 696 | 1 705 | 1 781 |
| 1.4 - Office of the Executive Council | | 1 439 | 1 939 | 2 769 | 2 942 | 2 942 | 2 942 | 2 510 | 2 628 | 2 752 |
| 1.5 - Council General | | 3 060 | 2 738 | 2 803 | 2 922 | 2 746 | 2 746 | 2 941 | 3 041 | 3 187 |
| **Vote 2 - Office of the Municipal Manager** | | **23 301** | **28 233** | **31 787** | **32 114** | **33 921** | **33 921** | **41 465** | **39 831** | **40 945** |
| 2.1 - Municipal Manager; Executive Support | | 2 556 | 2 844 | 8 000 | 4 466 | 6 163 | 6 163 | 4 361 | 4 183 | 4 010 |
| 2.2 - Internal Audit | | 4 445 | 4 522 | 4 904 | 8 018 | 6 409 | 6 409 | 7 027 | 6 916 | 7 155 |
| 2.3 - Governance and Compliance: Risk Management & Compliance | | 3 764 | 3 492 | 2 152 | 1 969 | 1 969 | 1 969 | 2 040 | 2 127 | 2 233 |
| 2.4 - Governance and Compliance: IDP | | 2 150 | 2 357 | 2 613 | 3 103 | 3 101 | 3 101 | 11 198 | 11 678 | 12 212 |
| 2.5 - Governance and Compliance: Performance Management | | 980 | 2 733 | 1 978 | 4 801 | 6 585 | 6 585 | 6 412 | 6 913 | 7 115 |
| 2.7 - Office of the Political Office Bearers | | 9 407 | 12 285 | 12 139 | 9 757 | 9 694 | 9 694 | 10 427 | 8 013 | 8 220 |
| **Vote 3 - Community Services** | | **227 404** | **221 713** | **247 579** | **252 128** | **253 735** | **253 735** | **261 468** | **262 496** | **267 619** |
| 3.1 - Director; Executive Support | | 4 746 | 3 756 | 5 081 | 3 832 | 3 869 | 3 869 | 3 588 | 3 759 | 3 936 |
| 3.2 - Traffic Management Services | | 57 175 | 58 705 | 64 114 | 49 883 | 50 324 | 50 324 | 60 921 | 58 526 | 54 780 |
| 3.3 - Law Enforcement Services | | 30 949 | 27 713 | 28 992 | 32 107 | 31 113 | 31 113 | 32 849 | 33 666 | 37 004 |
| 3.4 - Fire & Rescue Services | | 17 039 | 19 835 | 23 344 | 27 489 | 27 046 | 27 046 | 23 737 | 23 904 | 25 009 |
| 3.6 - Library and Information Services | | 15 306 | 16 095 | 13 426 | 16 034 | 16 113 | 16 113 | 14 011 | 14 211 | 14 792 |
| 3.7 - Integrated Waste Management | | 55 096 | 55 893 | 62 996 | 64 728 | 62 356 | 62 356 | 65 976 | 67 227 | 69 264 |
| 3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space Maintenance; | | 47 092 | 39 717 | 49 626 | 58 055 | 62 915 | 62 915 | 60 387 | 61 204 | 62 834 |
| **Vote 4 - Corporate Services** | | **69 357** | **61 082** | **66 195** | **89 641** | **101 812** | **101 812** | **108 895** | **119 484** | **124 325** |
| 4.1 - Director; Executive Support | | 1 724 | 1 595 | 167 | 3 079 | 2 909 | 2 909 | 3 160 | 3 315 | 3 452 |
| 4.2 - Human Resources Management Services | | 19 938 | 24 070 | 25 234 | 25 960 | 30 107 | 30 107 | 47 441 | 47 465 | 49 439 |
| 4.3 - Administration Services | | 5 925 | 5 502 | 8 255 | 12 313 | 13 366 | 13 366 | 16 620 | 15 899 | 16 175 |
| 4.4 - Corporate Communications & Intergovernmental Relations & Public Participation | | 5 231 | 6 201 | 5 970 | 15 505 | 15 508 | 15 508 | 8 170 | 8 331 | 8 717 |
| 4.5 - Information & Communication Technology | | 16 065 | 16 038 | 19 827 | 25 524 | 25 166 | 25 166 | 25 101 | 35 685 | 37 341 |
| 4.6 - Legal Services | | 18 145 | 4 749 | 6 282 | 7 261 | 14 757 | 14 757 | 7 589 | 7 935 | 8 309 |
| 4.7 - Social Development | | 2 328 | 2 928 | 460 | – | – | – | 814 | 853 | 893 |
| **Vote 5 - Financial Services** | | **31 971** | **47 102** | **59 749** | **70 683** | **71 444** | **71 444** | **70 594** | **67 658** | **68 026** |
| 5.1 - Director; Executive Support | | 3 923 | 3 478 | 10 203 | 9 048 | 9 563 | 9 563 | 8 192 | 5 976 | 6 174 |
| 5.2 - Budget & Reporting | | (25 604) | 13 518 | 15 444 | 17 003 | 16 867 | 16 867 | 17 463 | 18 325 | 18 910 |
| 5.5 - Revenue Services | | 48 339 | 18 036 | 21 259 | 29 419 | 29 294 | 29 294 | 28 646 | 26 136 | 24 859 |

## WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| 5.6 - Expenditure | | 5 325 | 5 864 | 4 767 | 5 342 | 5 842 | 5 842 | 5 832 | 6 130 | 6 403 |
| 5.7 - Supply Chain Management | | (12) | 6 205 | 8 077 | 9 871 | 9 878 | 9 878 | 10 461 | 11 091 | 11 680 |
| **Vote 6 - Economic Development & Planning** | | **44 518** | **45 380** | **43 236** | **52 018** | **61 180** | **61 180** | **80 135** | **68 466** | **63 173** |
| 6.1 - Director; Executive Support | | 2 016 | 1 982 | 1 533 | 3 717 | 2 586 | 2 586 | 3 092 | 3 192 | 3 292 |
| 6.2 - Local Economic Development & Tourism | | 8 369 | 7 884 | 9 079 | 10 070 | 9 907 | 9 907 | 10 673 | 10 745 | 7 655 |
| 6.3 - Town Planning | | 6 312 | 7 979 | 9 042 | 10 112 | 11 523 | 11 523 | 11 393 | 11 781 | 12 270 |
| 6.4 - Land Use Planning:Evironmental Management | | 11 | 18 | 14 | 17 | 10 | 10 | 20 | 22 | 2 |
| 6.5 - Land Use Planning: GIS | | 3 | – | – | – | – | – | – | – | – |
| 6.6 - Planning & Building Control | | 6 969 | 7 502 | 8 442 | 12 516 | 12 516 | 12 516 | 11 665 | 11 576 | 12 174 |
| 6.7 - Integrated Human Settlement | | 20 838 | 20 015 | 15 125 | 15 584 | 24 638 | 24 638 | 43 291 | 31 150 | 27 780 |
| **Vote 7 - Engineering Services** | | **413 099** | **385 212** | **413 805** | **461 348** | **448 674** | **448 674** | **487 155** | **519 144** | **548 101** |
| 7.1 - Director; Executive Support | | 6 390 | 6 948 | 4 373 | 3 809 | 3 796 | 3 796 | 5 683 | 6 097 | 3 925 |
| 7.2 - Water Services: Purification, Demand & Loss Control | | 202 807 | 128 066 | 107 956 | 105 688 | 103 983 | 103 983 | 110 178 | 117 820 | 113 190 |
| 7.3 - Water Services: Water and Waste Water Reticulation | | (54 712) | 7 889 | 11 991 | 15 676 | 15 573 | 15 573 | 18 860 | 19 485 | 20 332 |
| 7.4 - Transport, Roads & Storm Water | | 35 791 | 30 546 | 31 692 | 34 417 | 34 069 | 34 069 | 33 617 | 39 926 | 44 983 |
| 7.5 - Electrical and Energy | | 206 032 | 197 160 | 239 384 | 281 084 | 269 847 | 269 847 | 311 687 | 328 265 | 357 636 |
| 7.6 - Fleet Management | | 9 885 | 5 696 | 8 318 | 11 896 | 11 820 | 11 820 | 1 | – | – |
| 7.7 - Project Management Unit (PMU) | | 6 907 | 8 906 | 10 091 | 8 778 | 9 587 | 9 587 | 7 129 | 7 551 | 8 035 |
| **Total Expenditure by Vote** | 2 | **817 485** | **796 795** | **874 170** | **970 877** | **983 608** | **983 608** | **1 062 192** | **1 090 028** | **1 125 734** |
| **Surplus/(Deficit) for the year** | 2 | **48 240** | **79 718** | **85 897** | **133 243** | **94 828** | **94 828** | **72 452** | **68 066** | **96 505** |

## WC047 Bitou - Table A4 Budgeted Financial Performance (revenue and expenditure)

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue** | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | |
| Service charges - Electricity | 2 | 200 313 | 210 201 | 230 904 | 262 129 | 259 136 | 259 136 | 259 136 | 289 114 | 299 926 | 313 715 |
| Service charges - Water | 2 | 85 578 | 86 449 | 87 795 | 90 492 | 92 029 | 92 029 | 92 029 | 101 466 | 106 931 | 112 674 |
| Service charges - Waste Water Management | 2 | 82 693 | 78 406 | 67 358 | 80 372 | 79 624 | 79 624 | 79 624 | 80 729 | 85 108 | 89 651 |
| Service charges - Waste Management | 2 | 33 409 | 45 502 | 44 964 | 53 852 | 50 983 | 50 983 | 50 983 | 52 852 | 55 710 | 58 717 |
| Sale of Goods and Rendering of Services | | 7 259 | 6 867 | 7 520 | 9 687 | 10 072 | 10 072 | 10 072 | 8 000 | 8 255 | 8 673 |
| Agency services | | 2 423 | 2 501 | 2 498 | 2 840 | 2 840 | 2 840 | 2 840 | 2 663 | 2 726 | 2 786 |
| Interest earned from Receivables | | 12 131 | 17 120 | 13 243 | 13 870 | 12 458 | 12 458 | 12 458 | 13 965 | 13 205 | 12 490 |
| Interest earned from Current and Non Current Assets | | 3 747 | 8 035 | 13 203 | 12 448 | 12 448 | 12 448 | 12 448 | 12 573 | 12 698 | 13 333 |
| Rental from Fixed Assets | | 1 255 | 1 124 | 1 354 | 2 210 | 1 610 | 1 610 | 1 610 | 1 569 | 1 663 | 1 760 |
| Licence and permits | | 1 091 | 1 196 | 1 427 | 565 | 661 | 661 | 661 | 665 | 704 | 736 |
| Operational Revenue | | 2 082 | 3 683 | 7 415 | 2 800 | 9 667 | 9 667 | 9 667 | 6 728 | 5 572 | 6 378 |
| **Non-Exchange Revenue** | | | | | | | | | | | |
| Property rates | 2 | 157 194 | 151 413 | 178 261 | 191 257 | 193 250 | 193 250 | 193 250 | 212 575 | 223 838 | 235 478 |
| Surcharges and Taxes | | – | – | 1 420 | 1 589 | 1 441 | 1 441 | 1 441 | 1 547 | 1 861 | 2 213 |
| Fines, penalties and forfeits | | 54 430 | 46 722 | 60 451 | 50 836 | 52 397 | 52 397 | 52 397 | 55 024 | 57 971 | 61 116 |
| Licences or permits | | – | – | – | 796 | 796 | 796 | 796 | 819 | 846 | 854 |
| Transfer and subsidies - Operational | | 141 588 | 155 970 | 166 503 | 176 893 | 187 363 | 187 363 | 187 363 | 210 464 | 204 454 | 207 672 |
| Interest | | 2 647 | 4 242 | 2 292 | 1 844 | 2 202 | 2 202 | 2 202 | 2 433 | 2 189 | 1 970 |
| Operational Revenue | | 11 486 | 2 064 | 14 750 | 14 835 | 13 953 | 13 953 | 13 953 | 14 788 | 15 555 | 16 381 |
| Gains on disposal of Assets | | – | 441 | – | 3 950 | 3 950 | 3 950 | 3 950 | – | – | – |
| Other Gains | | – | 18 011 | 8 370 | – | – | – | – | – | – | – |
| **Total Revenue (excluding capital transfers and contributions)** | | **799 325** | **839 947** | **909 728** | **973 266** | **986 878** | **986 878** | **986 878** | **1 067 974** | **1 099 214** | **1 146 596** |
| **Expenditure** | | | | | | | | | | | |
| Employee related costs | 2 | 278 100 | 286 329 | 312 820 | 370 938 | 378 617 | 378 617 | 378 617 | 395 995 | 407 402 | 427 252 |
| Remuneration of councillors | | 6 198 | 6 721 | 7 376 | 7 879 | 7 879 | 7 879 | 7 879 | 7 685 | 8 047 | 8 425 |
| Bulk purchases - electricity | 2 | 159 802 | 162 599 | 197 628 | 231 959 | 224 959 | 224 959 | 224 959 | 250 425 | 263 847 | 280 180 |
| Inventory consumed | 8 | 14 864 | 15 349 | 16 652 | 18 699 | 20 641 | 20 641 | 20 641 | 22 814 | 24 238 | 19 924 |
| Debt impairment | 3 | 33 141 | 28 623 | 28 480 | 19 001 | 19 001 | 19 001 | 19 001 | 24 450 | 24 319 | 32 166 |
| Depreciation and amortisation | | 36 135 | 36 393 | 48 851 | 40 002 | 40 002 | 40 002 | 40 002 | 42 228 | 43 706 | 45 932 |
| Interest | | 11 102 | 19 740 | 20 922 | 14 063 | 13 917 | 13 917 | 13 917 | 16 046 | 21 171 | 27 178 |
| Contracted services | | 102 726 | 72 886 | 77 655 | 103 758 | 115 272 | 115 272 | 115 272 | 139 171 | 121 579 | 113 822 |
| Transfers and subsidies | | 4 527 | 5 626 | 9 208 | 12 283 | 10 871 | 10 871 | 10 871 | 12 383 | 12 498 | 9 292 |
| Irrecoverable debts written off | | 93 735 | 88 945 | 74 426 | 61 150 | 61 150 | 61 150 | 61 150 | 61 650 | 61 550 | 59 880 |
| Operational costs | | 57 505 | 72 059 | 76 823 | 91 144 | 91 300 | 91 300 | 91 300 | 89 346 | 101 670 | 101 683 |
| Losses on disposal of Assets | | 1 720 | 1 515 | 3 217 | – | – | – | – | – | – | – |
| Other Losses | | 125 | 9 | 111 | – | – | – | – | – | – | – |
| **Total Expenditure** | | **799 680** | **796 795** | **874 170** | **970 877** | **983 608** | **983 608** | **983 608** | **1 062 192** | **1 090 028** | **1 125 734** |
| **Surplus/(Deficit)** | | **(355)** | **43 151** | **35 558** | **2 389** | **3 270** | **3 270** | **3 270** | **5 782** | **9 185** | **20 862** |
| Transfers and subsidies - capital (monetary allocations) | 6 | 48 270 | 36 567 | 50 307 | 130 854 | 91 558 | 91 558 | 91 558 | 66 671 | 58 881 | 75 643 |
| Transfers and subsidies - capital (in-kind) | 6 | 325 | – | 33 | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **48 240** | 79 718 | 85 897 | **133 243** | **94 828** | **94 828** | 94 828 | **72 452** | **68 066** | **96 505** |
| Income Tax | | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | **48 240** | 79 718 | 85 897 | 133 243 | 94 828 | 94 828 | 94 828 | 72 452 | 68 066 | 96 505 |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | **48 240** | 79 718 | 85 897 | 133 243 | 94 828 | 94 828 | 94 828 | 72 452 | 68 066 | 96 505 |
| Share of Surplus/Deficit attributable to Associate | 7 | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) for the year** | 1 | **48 240** | **79 718** | **85 897** | **133 243** | **94 828** | **94 828** | **94 828** | **72 452** | **68 066** | **96 505** |

## WC047 Bitou - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure - Vote** | | | | | | | | | | | |
| **Multi-year expenditure *to be appropriated*** | 2 | | | | | | | | | | |
| Vote 3 - Community Services | | 2 428 | 1 685 | 3 636 | 5 405 | 5 461 | 5 461 | 5 461 | 2 900 | 9 550 | 7 600 |
| Vote 4 - Corporate Services | | 520 | 2 086 | 256 | 868 | 828 | 828 | 828 | 349 | – | – |
| Vote 7 - Engineering Services | | 18 371 | 40 411 | 41 212 | 143 726 | 118 509 | 118 509 | 118 509 | 131 624 | 131 267 | 136 975 |
| **Capital multi-year expenditure sub-total** | | **21 318** | **44 182** | **45 103** | **149 999** | **124 797** | **124 797** | **124 797** | **134 873** | **140 817** | **144 575** |
| **Single-year expenditure *to be appropriated*** | 2 | | | | | | | | | | |
| Vote 2 - Office of the Municipal Manager | | – | – | 149 | – | 731 | 731 | 731 | – | – | – |
| Vote 3 - Community Services | | 6 900 | 5 563 | 1 021 | 3 796 | 2 543 | 2 543 | 2 543 | 12 195 | 13 071 | 6 600 |
| Vote 4 - Corporate Services | | 2 592 | 59 | 1 513 | 1 292 | 1 214 | 1 214 | 1 214 | 2 235 | 1 106 | 746 |
| Vote 5 - Financial Services | | 2 713 | 1 | 33 | – | – | – | – | – | – | – |
| Vote 6 - Economic Development & Planning | | – | 435 | 301 | – | – | – | – | – | – | – |
| Vote 7 - Engineering Services | | 46 052 | 34 567 | 56 191 | 28 073 | 21 796 | 21 796 | 21 796 | 29 138 | 19 950 | 3 050 |
| **Capital single-year expenditure sub-total** | | **58 256** | **40 625** | **59 208** | **33 161** | **26 283** | **26 283** | **26 283** | **43 568** | **34 127** | **10 396** |
| **Total Capital Expenditure - Vote** | 3,7 | **79 574** | **84 807** | **104 311** | **183 160** | **151 080** | **151 080** | **151 080** | **178 441** | **174 944** | **154 971** |
| **Capital Expenditure - Functional** | | | | | | | | | | | |
| ***Governance and administration*** | | **19 190** | **2 549** | **17 223** | **9 350** | **10 550** | **10 550** | **10 550** | **2 784** | **3 806** | **846** |
| Executive and council | | – | – | 149 | – | 731 | 731 | 731 | – | – | – |
| Finance and administration | | 19 190 | 2 549 | 17 073 | 9 350 | 9 819 | 9 819 | 9 819 | 2 784 | 3 806 | 846 |
| ***Community and public safety*** | | **5 665** | **5 607** | **4 207** | **6 302** | **7 253** | **7 253** | **7 253** | **7 895** | **17 621** | **11 200** |
| Community and social services | | 605 | 2 352 | 3 909 | 304 | 1 798 | 1 798 | 1 798 | – | – | – |
| Sport and recreation | | 2 774 | 921 | – | 4 455 | 4 455 | 4 455 | 4 455 | 5 900 | 11 571 | 3 500 |
| Public safety | | 2 286 | 2 334 | 298 | 1 542 | 1 000 | 1 000 | 1 000 | 1 995 | 6 050 | 7 700 |
| ***Economic and environmental services*** | | **9 984** | **9 570** | **12 288** | **47 401** | **43 527** | **43 527** | **43 527** | **37 519** | **32 490** | **47 496** |
| Planning and development | | – | 435 | 301 | – | – | – | – | 50 | 50 | 50 |
| Road transport | | 9 984 | 9 135 | 11 987 | 47 401 | 43 527 | 43 527 | 43 527 | 37 469 | 32 440 | 47 446 |
| ***Trading services*** | | **44 734** | **67 081** | **70 593** | **120 108** | **89 750** | **89 750** | **89 750** | **130 243** | **121 027** | **95 430** |
| Energy sources | | 19 459 | 25 395 | 19 492 | 26 065 | 15 658 | 15 658 | 15 658 | 32 187 | 41 725 | 13 505 |
| Water management | | 17 352 | 25 002 | 33 290 | 45 070 | 33 855 | 33 855 | 33 855 | 50 664 | 37 667 | 35 574 |
| Waste water management | | 4 273 | 15 302 | 17 811 | 46 673 | 39 488 | 39 488 | 39 488 | 40 292 | 38 635 | 43 350 |
| Waste management | | 3 650 | 1 382 | – | 2 300 | 750 | 750 | 750 | 7 100 | 3 000 | 3 000 |
| **Total Capital Expenditure - Functional** | 3,7 | **79 574** | **84 807** | **104 311** | **183 160** | **151 080** | **151 080** | **151 080** | **178 441** | **174 944** | **154 971** |
| **Funded by:** | | | | | | | | | | | |
| National Government | | 42 019 | 26 721 | 29 398 | 29 331 | 29 331 | 29 331 | 29 331 | 22 455 | 25 231 | 26 252 |
| Provincial Government | | 18 287 | 6 741 | 15 527 | 78 285 | 57 782 | 57 782 | 57 782 | 40 735 | 29 613 | 45 191 |
| District Municipality | | – | 43 | – | – | – | – | – | – | – | – |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm | | 325 | – | – | – | – | – | – | – | – | – |
| **Transfers recognised - capital** | 4 | **60 631** | **33 505** | **44 924** | **107 616** | **87 112** | **87 112** | **87 112** | **63 190** | **54 844** | **71 443** |
| **Borrowing** | 6 | – | 32 098 | 35 920 | 50 033 | 35 125 | 35 125 | 35 125 | 87 121 | 74 808 | 43 400 |
| **Internally generated funds** | | 18 943 | 19 203 | 23 434 | 25 511 | 28 843 | 28 843 | 28 843 | 28 130 | 45 292 | 40 128 |
| **Total Capital Funding** | 7 | **79 574** | **84 806** | **104 279** | **183 160** | **151 080** | **151 080** | **151 080** | **178 441** | **174 944** | **154 971** |

## WC047 Bitou - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

| Vote Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget | | | | Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget | | | | New multi-year appropriations (funds for new and existing projects) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Appropriation for 2025/26 | Adjustments in 2024/25 | Downward adjustments for 2025/26 | Appropriation carried forward | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Capital expenditure - Municipal Vote | | | | | | | | | | | | | | | | | | | | | | |
| Multi-year expenditure appropriation | 2 | | | | | | | | | | | | | | | | | | | | | |
| **Vote 3 - Community Services** | | **2 428** | **1 685** | **3 636** | **5 405** | **5 461** | **5 461** | **5 461** | **2 900** | **9 550** | **7 600** | – | – | – | – | – | – | – | – | **2 900** | **9 550** | **7 600** |
| 3.2 - Traffic Management Services | | – | – | – | – | – | – | – | **800** | **800** | **900** | | | | – | | | | – | 800 | 800 | 900 |
| 3.3 - Law Enforcement Services | | – | 987 | – | – | – | – | – | – | – | – | | | | – | | | | – | – | – | – |
| 3.4 - Fire & Rescue Services | | 222 | – | – | 450 | 450 | 450 | 450 | **200** | **250** | **200** | | | | – | | | | – | 200 | 250 | 200 |
| 3.7 - Integrated Waste Management | | 594 | 699 | – | 500 | 500 | 500 | 500 | – | **3 000** | **3 000** | | | | – | | | | – | – | 3 000 | 3 000 |
| 3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space Maintenance | | 1 612 | – | 3 636 | 4 455 | 4 511 | 4 511 | 4 511 | **1 900** | **5 500** | **3 500** | | | | – | | | | – | 1 900 | 5 500 | 3 500 |
| **Vote 4 - Corporate Services** | | **520** | **2 086** | **256** | **868** | **828** | **828** | **828** | **349** | – | – | – | – | – | – | – | – | – | – | **349** | – | – |
| 4.4 - Corporate Communications & Intergovernmental Relations & Public Participation | | – | – | – | – | – | – | – | **230** | – | – | | | | – | | | | – | 230 | – | – |
| 4.5 - Information & Communication Technology | | 520 | 2 086 | 256 | 868 | 828 | 828 | 828 | **119** | – | – | | | | – | | | | – | 119 | – | – |
| **Vote 7 - Engineering Services** | | **18 371** | **40 411** | **41 212** | **143 726** | **118 509** | **118 509** | **118 509** | **131 624** | **131 267** | **136 975** | – | – | – | – | – | – | – | – | **131 624** | **131 267** | **136 975** |
| 7.2 - Water Services: Purification, Demand & Loss Control | | 25 913 | 20 667 | 15 639 | 77 893 | 66 194 | 66 194 | 66 194 | **80 406** | **72 652** | **77 374** | | | | – | | | | – | 80 406 | 72 652 | 77 374 |
| 7.4 - Transport, Roads & Storm Water | | (17 173) | 5 146 | 1 188 | 39 758 | 36 790 | 36 790 | 36 790 | **21 969** | **30 795** | **45 946** | | | | – | | | | – | 21 969 | 30 795 | 45 946 |
| 7.5 - Electrical and Energy | | 9 631 | 14 453 | 19 373 | 25 025 | 14 336 | 14 336 | 14 336 | **29 199** | **27 770** | **13 605** | | | | – | | | | – | 29 199 | 27 770 | 13 605 |
| 7.6 - Fleet Management | | – | 144 | 5 012 | 1 050 | 1 188 | 1 188 | 1 188 | – | – | – | | | | – | | | | – | – | – | – |
| 7.7 - Project Management Unit (PMU) | | – | – | – | – | – | – | – | **50** | **50** | **50** | | | | – | | | | – | 50 | 50 | 50 |
| **Capital multi-year expenditure sub-total** | | **21 318** | **44 182** | **45 103** | **149 999** | **124 797** | **124 797** | **124 797** | **134 873** | **140 817** | **144 575** | – | – | – | – | – | – | | – | **134 873** | **140 817** | |

| Vote Description | Ref | 2021/22 Audited Outcome | 2022/23 Audited Outcome | 2023/24 Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Capital expenditure - Municipal Vote | | | | | | | | | | | |
| Single-year expenditure appropriation | 2 | | | | | | | | | | |
| **Vote 1 - Council** | | – | – | – | – | – | – | – | – | – | – |
| **Vote 2 - Office of the Municipal Manager** | | – | – | **149** | – | **731** | **731** | **731** | – | – | – |
| **2.1 - Municipal Manager; Executive Support** | | – | – | 149 | – | 731 | 731 | 731 | – | – | – |
| **Vote 3 - Community Services** | | **6 900** | **5 563** | **1 021** | **3 796** | **2 543** | **2 543** | **2 543** | **12 195** | **13 071** | **6 600** |
| **3.2 - Traffic Management Services** | | – | – | – | 250 | 250 | 250 | 250 | 115 | 100 | – |
| **3.3 - Law Enforcement Services** | | – | 1 347 | 298 | – | – | – | – | 580 | 600 | 600 |
| **3.4 - Fire & Rescue Services** | | 2 064 | – | – | 842 | 842 | 842 | 842 | 300 | 4 300 | 6 000 |
| **3.6 - Library and Information Services** | | 273 | 38 | 273 | 304 | 304 | 304 | 304 | – | – | – |
| **3.7 - Integrated Waste Management** | | 3 056 | 684 | – | 1 800 | 250 | 250 | 250 | 7 100 | – | – |
| **3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space Mainter** | | 1 506 | 3 495 | 449 | 600 | 896 | 896 | 896 | 4 100 | 8 071 | – |
| **Vote 4 - Corporate Services** | | **2 592** | **59** | **1 513** | **1 292** | **1 214** | **1 214** | **1 214** | **2 235** | **1 106** | **746** |
| **4.4 - Corporate Communications & Intergovernmental Relations & Public Participa** | | 125 | 33 | – | – | – | – | – | 222 | – | – |
| **4.5 - Information & Communication Technology** | | 2 467 | 26 | 1 513 | 1 292 | 1 214 | 1 214 | 1 214 | 2 013 | 1 106 | 746 |
| **Vote 5 - Financial Services** | | **2 713** | **1** | **33** | – | – | – | – | – | – | – |
| **5.2 - Budget & Reporting** | | 2 693 | 1 | 33 | – | – | – | – | – | – | – |
| **5.5 - Revenue Services** | | 19 | – | – | – | – | – | – | – | – | – |
| **Vote 6 - Economic Development & Planning** | | – | **435** | **301** | – | – | – | – | – | – | – |
| **6.2 - Local Economic Development & Tourism** | | – | 435 | 301 | – | – | – | – | – | – | – |
| **Vote 7 - Engineering Services** | | **46 052** | **34 567** | **56 191** | **28 073** | **21 796** | **21 796** | **21 796** | **29 138** | **19 950** | **3 050** |
| **7.2 - Water Services: Purification, Demand & Loss Control** | | 17 875 | 19 637 | 35 462 | 13 850 | 7 148 | 7 148 | 7 148 | 10 550 | 3 650 | 1 550 |
| **7.3 - Water Services: Water and Waste Water Reticulation** | | (8 784) | – | – | – | – | – | – | – | – | – |
| **7.4 - Transport, Roads & Storm Water** | | 27 133 | 3 989 | 10 799 | 7 643 | 6 736 | 6 736 | 6 736 | 15 500 | 1 645 | 1 500 |
| **7.5 - Electrical and Energy** | | 9 828 | 10 942 | 119 | 1 040 | 1 322 | 1 322 | 1 322 | 3 088 | 14 655 | – |
| **7.6 - Fleet Management** | | – | – | 9 810 | 5 540 | 6 589 | 6 589 | 6 589 | – | – | – |
| **Capital single-year expenditure sub-total** | | **58 256** | **40 625** | **59 208** | **33 161** | **26 283** | **26 283** | **26 283** | **43 568** | **34 127** | **10 396** |
| **Total Capital Expenditure** | | **79 574** | **84 807** | **104 311** | **183 160** | **151 080** | **151 080** | **151 080** | **178 441** | **174 944** | **154 971** |

## WC047 Bitou - Table A6 Budgeted Financial Position

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **ASSETS** | | | | | | | | | | | |
| **Current assets** | | | | | | | | | | | |
| Cash and cash equivalents | | 48 623 | 95 078 | 165 432 | 60 220 | 149 119 | 149 119 | 59 740 | 106 418 | 87 885 | 112 538 |
| Trade and other receivables from exchange transaction | 1 | – | 50 064 | 54 528 | 75 841 | 73 047 | 73 047 | 17 890 | 70 190 | 60 014 | 54 896 |
| Receivables from non-exchange transactions | 1 | 53 619 | 11 418 | 40 213 | 97 230 | 81 355 | 81 355 | 46 706 | 77 001 | 82 539 | 86 297 |
| Current portion of non-current receivables | | 223 387 | 9 | 9 | 11 | 9 | 9 | 11 | 9 | 9 | 9 |
| Inventory | 2 | 11 | 15 357 | 15 845 | 20 180 | 18 268 | 18 268 | 18 346 | 15 221 | (7 333) | (2 958) |
| VAT | | 16 358 | 256 271 | 283 602 | 212 584 | 283 602 | 283 602 | 212 584 | 283 602 | 283 602 | 283 602 |
| Other current assets | | – | 418 | 898 | 180 | 1 052 | 1 052 | 180 | 1 061 | 1 070 | 1 079 |
| **Total current assets** | | **341 997** | **428 615** | **560 528** | **466 245** | **606 454** | **606 454** | **355 457** | **553 503** | **507 787** | **535 464** |
| **Non current assets** | | | | | | | | | | | |
| Investments | | 9 857 | – | – | – | – | – | – | – | – | – |
| Investment property | | 12 692 | 12 692 | 14 050 | 12 692 | 14 050 | 14 050 | 14 050 | 14 050 | 14 050 | 14 050 |
| Property, plant and equipment | 3 | 1 196 419 | 1 207 615 | 1 284 499 | 1 403 181 | 1 430 917 | 1 430 917 | 1 430 917 | 1 456 052 | 1 451 077 | 1 428 879 |
| Biological assets | | | – | – | – | – | – | – | – | – | – |
| Heritage assets | | – | 35 | 38 | 35 | 38 | 38 | 38 | 38 | 38 | 38 |
| **Total non current assets** | | **1 218 969** | **1 220 342** | **1 298 587** | **1 415 909** | **1 445 004** | **1 445 004** | **1 445 004** | **1 470 139** | **1 465 164** | **1 442 966** |
| **TOTAL ASSETS** | | **1 560 966** | **1 648 957** | **1 859 115** | **1 882 153** | **2 051 458** | **2 051 458** | **1 800 461** | **2 023 643** | **1 972 951** | **1 978 430** |
| **LIABILITIES** | | | | | | | | | | | |
| **Current liabilities** | | | | | | | | | | | |
| Financial liabilities | | 21 828 | 19 531 | 20 425 | 1 103 | 41 876 | 41 876 | 41 876 | 41 890 | 20 648 | (5 247) |
| Consumer deposits | | 9 848 | 10 793 | 11 362 | 9 848 | 11 362 | 11 362 | 11 362 | 11 362 | 11 362 | 11 362 |
| Trade and other payables from exchange transactions | 4 | 75 213 | 92 091 | 125 575 | 86 278 | 152 925 | 152 925 | 152 925 | 112 588 | 60 156 | 70 088 |
| Trade and other payables from non-exchange transacti | 5 | (9 496) | (17 007) | (31 403) | (13 526) | (43 017) | (43 017) | (43 017) | (34 294) | (36 343) | (37 129) |
| Provision | | 53 985 | 39 585 | 47 936 | 116 950 | 48 075 | 48 075 | 48 075 | 48 198 | 48 174 | 48 185 |
| VAT | | 207 999 | 246 284 | 268 421 | 239 157 | 268 421 | 268 421 | 268 421 | 268 421 | 268 421 | 268 421 |
| **Total current liabilities** | | **359 377** | **391 277** | **442 316** | **439 810** | **479 641** | **479 641** | **479 641** | **448 164** | **372 417** | **355 680** |
| **Non current liabilities** | | | | | | | | | | | |
| Financial liabilities | 6 | 66 876 | 82 764 | 107 718 | 130 734 | 106 408 | 106 408 | 106 408 | 130 313 | 159 376 | 151 118 |
| Provision | 7 | 13 052 | 13 052 | 13 801 | 10 320 | 13 801 | 13 801 | 13 801 | 13 801 | 13 801 | 13 801 |
| Other non-current liabilities | | 54 761 | 66 477 | 70 559 | 58 456 | 96 636 | 96 636 | 96 636 | 98 769 | 99 148 | 101 183 |
| **Total non current liabilities** | | **134 689** | **162 293** | **192 078** | **199 510** | **216 846** | **216 846** | **216 846** | **242 883** | **272 325** | **266 102** |
| **TOTAL LIABILITIES** | | **494 067** | **553 570** | **634 394** | **639 320** | **696 487** | **696 487** | **696 487** | **691 047** | **644 742** | **621 781** |
| **NET ASSETS** | | **1 066 899** | **1 095 387** | **1 224 721** | **1 242 834** | **1 354 971** | **1 354 971** | **1 103 974** | **1 332 596** | **1 328 209** | **1 356 648** |
| **COMMUNITY WEALTH/EQUITY** | | | | | | | | | | | |
| Accumulated surplus/(deficit) | 8 | 1 048 393 | 1 121 972 | 1 183 380 | 1 167 034 | 1 316 706 | 1 316 706 | 1 317 633 | 1 255 915 | 1 251 528 | 1 279 967 |
| Reserves and funds | 9 | 18 550 | 29 950 | 76 681 | 75 800 | 76 681 | 76 681 | 76 681 | 76 681 | 76 681 | 76 681 |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 10 | **1 066 943** | **1 151 922** | **1 260 061** | **1 242 834** | **1 393 387** | **1 393 387** | **1 394 314** | **1 332 596** | **1 328 209** | **1 356 648** |

## WC047 Bitou - Table A6-Inventory

| Store Type | Classification | 2022/23 | 2021/22 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Consumables Standard Rated** | Opening balance - Consumables Standard Rated | 24 728 | 31 005 | 29 886 | 31 926 | 31 926 | 31 926 | 31 926 | 31 926 | 28 912 | 17 618 |
| | Acquisitions - Consumables Standard Rated | 6 277 | 7 495 | 2 537 | 7 404 | 7 404 | 7 404 | 1 982 | 7 628 | - | - |
| | Adjustments - Consumables Standard Rated | - | (8 172) | (497) | (8 413) | (8 579) | (8 579) | (1 287) | (10 642) | (11 294) | (8 625) |
| | Issues - Consumables Standard Rated | - | (682) | - | - | - | - | - | - | - | - |
| | Write Off - Consumables Standard Rated | - | 240 | - | - | - | - | - | - | - | - |
| **Consumables Standard Rated Total** | | **31 005** | **29 886** | **31 926** | **30 917** | **30 751** | **30 751** | **32 620** | **28 912** | **17 618** | **8 993** |
| **Consumables Zero Rated** | Opening balance - Consumables Zero Rated | (10 675) | (17 061) | (17 061) | (17 061) | (17 061) | (17 061) | (17 061) | (17 061) | (17 061) | (17 061) |
| | Adjustments - Consumables Zero Rated | (6 386) | - | - | - | - | - | - | - | - | - |
| **Consumables Zero Rated Total** | | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** |
| **Finished Goods** | Opening balance - Finished Goods | - | - | - | (1 440) | (1 440) | (1 440) | (1 440) | (1 440) | 950 | (10 935) |
| | Acquisitions - Finished Goods | - | - | 4 489 | 14 296 | 14 296 | 14 296 | 3 390 | 13 506 | - | - |
| | Adjustments - Finished Goods | - | - | (5 929) | (9 645) | (10 698) | (10 698) | (3 791) | (11 117) | (11 885) | (10 179) |
| **Finished Goods Total** | | **-** | **-** | **(1 440)** | **3 211** | **2 158** | **2 158** | **(1 841)** | **950** | **(10 935)** | **(21 113)** |
| **Land** | Opening balance - Land | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 |
| **Land Total** | | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** |
| **Materials and Supplies** | Opening balance - Materials and Supplies | - | - | - | (1 440) | (1 440) | (1 440) | (1 440) | (1 440) | 950 | (10 935) |
| | Acquisitions - Materials and Supplies | - | - | 4 489 | 14 296 | 14 296 | 14 296 | 3 390 | 13 506 | - | - |
| | Adjustments - Materials and Supplies | - | - | (5 929) | (9 645) | (10 698) | (10 698) | (3 791) | (11 117) | (11 885) | (10 179) |
| **Materials and Supplies Total** | | **-** | **-** | **(1 440)** | **3 211** | **2 158** | **2 158** | **(1 841)** | **950** | **(10 935)** | **(21 113)** |
| **Water** | Opening balance - Water | 145 | 145 | 145 | 131 | 131 | 131 | 131 | 151 | 151 | 151 |
| | Non-revenue Water | - | (0) | (13) | - | - | - | - | - | - | - |
| | Unavoidable Annual Real Losses | - | (0) | (13) | - | - | - | - | - | - | - |
| **Water Total** | | **145** | **145** | **118** | **131** | **131** | **131** | **131** | **151** | **151** | **151** |
| **Grand Total** | | **16 324** | **15 205** | **14 338** | **22 645** | **20 373** | **20 373** | **14 243** | **16 138** | **(18 925)** | **(47 907)** |

## WC047 Bitou - Table A7 Budgeted Cash Flows

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **CASH FLOW FROM OPERATING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Property rates | | 136 106 | 130 542 | 163 105 | 175 067 | 174 808 | 174 808 | 174 808 | 193 054 | 203 509 | 214 306 |
| Service charges | | 355 074 | 359 234 | 418 554 | 434 972 | 435 238 | 435 238 | 435 238 | 484 812 | 516 605 | 542 582 |
| Other revenue | | 18 506 | 12 787 | 23 655 | 26 596 | 26 669 | 26 669 | 26 669 | 19 889 | 20 511 | 21 596 |
| Transfers and Subsidies - Operational | 1 | 163 232 | 164 646 | 167 745 | 176 723 | 184 382 | 184 382 | 184 382 | 210 464 | 204 454 | 207 672 |
| Transfers and Subsidies - Capital | 1 | 50 205 | 47 011 | 48 907 | 130 854 | 91 558 | 91 558 | 91 558 | 66 671 | 58 881 | 75 643 |
| Interest | | 20 228 | 5 700 | 15 596 | 12 448 | 12 448 | 12 448 | 12 448 | 12 573 | 12 698 | 13 333 |
| **Payments** | | | | | | | | | | | |
| Suppliers and employees | | (575 232) | (602 011) | (712 046) | (778 720) | (778 720) | (778 720) | (778 720) | (887 825) | (914 192) | (942 968) |
| Interest | | (11 090) | (8 776) | (13 428) | (14 063) | (13 917) | (13 917) | (13 917) | (16 046) | (21 171) | (27 178) |
| Transfers and Subsidies | 1 | (4 462) | (6 985) | (12 230) | (11 983) | (11 983) | (11 983) | (11 983) | (9 383) | (12 498) | (9 292) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **152 566** | **102 148** | **99 858** | **151 894** | **120 483** | **120 483** | **120 483** | **74 207** | **68 798** | **95 694** |
| | | | | | | | | | | | |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Proceeds on disposal of PPE | | 448 | – | 10 962 | 3 950 | 3 950 | 3 950 | 3 950 | – | – | – |
| Decrease (increase) in non-current receivables | | 1 | – | – | – | – | – | – | – | – | – |
| Decrease (increase) in non-current investments | | (9 107) | – | – | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | |
| Capital assets | | – | 17 007 | 18 009 | (183 160) | (154 683) | (154 683) | (154 683) | (178 731) | (174 500) | (154 971) |
| **NET CASH FROM/(USED) OPERATING ACTIVITIES** | | **(8 658)** | **17 007** | **28 971** | **(179 210)** | **(150 733)** | **(150 733)** | **(150 733)** | **(178 731)** | **(174 500)** | **(154 971)** |
| | | | | | | | | | | | |
| **CASH FLOWS FROM FINANCING ACTIVITIES** | | | | | | | | | | | |
| **Receipts** | | | | | | | | | | | |
| Borrowing long term/refinancing | | – | 35 255 | 40 150 | 50 033 | 40 545 | 40 545 | 40 545 | 64 400 | 74 808 | 43 400 |
| Increase (decrease) in consumer deposits | | 835 | (341) | 568 | – | – | – | – | – | – | – |
| **Payments** | | | | | | | | | | | |
| **Repayment of borrowing** | | (22 439) | (21 804) | (19 517) | (20 372) | (20 404) | (20 404) | (20 404) | (20 340) | (22 927) | (25 672) |
| **NET CASH FROM/(USED) FINANCING ACTIVITIES** | | **(21 604)** | **13 110** | **21 202** | **29 662** | **20 141** | **20 141** | **20 141** | **44 060** | **51 881** | **17 728** |
| | | | | | | | | | | | |
| **NET INCREASE/ (DECREASE) IN CASH HELD** | | **122 304** | **132 264** | **150 030** | **2 346** | **(10 109)** | **(10 109)** | **(10 109)** | **(60 464)** | **(53 821)** | **(41 549)** |
| **Cash/cash equivalents at the year begin:** | 2 | **73 465** | **48 627** | **95 078** | 59 740 | 165 432 | 165 432 | **165 432** | **165 432** | **104 968** | **51 147** |
| **Cash/cash equivalents at the year end:** | 2 | **195 769** | **180 892** | **245 109** | **62 086** | **155 323** | **155 323** | **155 323** | **104 968** | **51 147** | **9 599** |

***References***

***1. Local/District municipalities to include transfers from/to District/Local Municipalities***

***2. Cash equivalents includes investments with maturities of 3 months or less***

***3. The MTREF is populated directly from SA30.***

## WC047 Bitou - Table A8 Cash backed reserves/accumulated surplus reconciliation

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Cash and investments available** | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 195 769 | 180 892 | 245 109 | 62 086 | 155 323 | 155 323 | 155 323 | 104 968 | 51 147 | 9 599 |
| Other current investments > 90 days | | (147 146) | (85 814) | (79 676) | (1 867) | (6 204) | (6 204) | (95 583) | 1 450 | 36 737 | 102 940 |
| Non current Investments | 1 | 9 857 | – | – | – | – | – | – | – | – | – |
| **Cash and investments available:** | | **58 480** | **95 078** | **165 432** | **60 220** | **149 119** | **149 119** | **59 740** | **106 418** | **87 885** | **112 538** |
| **Application of cash and investments** | | | | | | | | | | | |
| Trade payables from Non-exchange transactions: Unspent cond | | (9 496) | (17 007) | (31 403) | (14 676) | (41 202) | (41 202) | (41 202) | (37 294) | (36 343) | (37 129) |
| Unspent borrowing | | – | – | – | – | – | – | – | – | – | – |
| Statutory requirements | 2 | 4 585 | 9 986 | 15 182 | (26 573) | 15 182 | 15 182 | 15 182 | 15 182 | 15 182 | 15 182 |
| Other working capital requirements | 3 | (153 971) | 83 047 | 91 028 | 5 041 | 85 368 | 85 368 | 85 368 | 47 611 | (10 523) | (3 797) |
| Other provisions | | (204) | (39 585) | (47 936) | (91 103) | (47 936) | (47 936) | (47 936) | (47 936) | (47 936) | (47 936) |
| Long term investments committed | 4 | 9 857 | – | – | – | – | – | – | – | – | – |
| **Total Application of cash and investments:** | | **(149 229)** | **36 441** | **26 871** | **(127 311)** | **11 412** | **11 412** | **11 412** | **(22 438)** | **(79 621)** | **(73 681)** |
| **Surplus(shortfall)** | | **207 709** | **58 637** | **138 561** | **187 530** | **137 708** | **137 708** | **48 329** | **128 856** | **167 506** | **186 219** |

*References*

*1. Must reconcile with Budgeted Cash Flows*

*2. For example: VAT, taxation*

*3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)*

*4. For example: sinking fund requirements for borrowing*

*5. Council approval required for each reserve created and basis of cash backing of reserves*

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Other working capital requirements | | | | | | | | | | | |
| Debtors | | 229 184 | 9 044 | 34 547 | 81 237 | 67 557 | 67 557 | 38 789 | 64 977 | 70 679 | 73 885 |
| Creditors due | | 75 213 | 92 091 | 125 575 | 86 278 | 152 925 | 152 925 | 62 039 | 112 588 | 60 156 | 70 088 |
| **Total** | | **153 971** | **(83 047)** | **(91 028)** | **(5 041)** | **(85 368)** | **(85 368)** | **(23 250)** | **(47 611)** | **10 523** | **3 797** |
| Debtors collection assumptions | | | | | | | | | | | |
| Balance outstanding - debtors | | 286 863 | 11 428 | 40 222 | 97 241 | 81 364 | 81 364 | 46 717 | 77 010 | 82 549 | 86 307 |
| Estimate of debtors collection rate | | 79,9% | 79,1% | 85,9% | 83,5% | 83,0% | 83,0% | 83,0% | 84,4% | 85,6% | 85,6% |
| Long term investments committed | | | | | | | | | | | |
| Balance (*Insert description; eg sinking fund)* | | | | | | | | | | | |
| Deposit Taking Institutions | | 9 857 | – | – | – | – | – | – | – | – | – |
| | | 9 857 | – | – | – | – | – | – | – | – | – |
| Reserves to be backed by cash/investments | | | | | | | | | | | |
| Capital replacement | | 18 550 | 29 950 | 76 681 | 75 800 | 76 681 | 76 681 | 71 850 | 76 681 | 76 681 | 76 681 |
| Investment in associate account | | – | – | – | – | – | – | (4 831) | – | – | – |
| | 6 | 18 550 | 29 950 | 76 681 | 75 800 | 76 681 | 76 681 | 67 019 | 76 681 | 76 681 | 76 681 |

## WC047 Bitou - Table A9 Asset Management

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| **CAPITAL EXPENDITURE** | | | | | | | | | | |
| **Total New Assets** | 1 | **73 011** | **53 171** | **69 771** | **117 043** | **89 807** | **89 807** | **113 131** | **101 923** | **89 116** |
| *Roads Infrastructure* | | 23 865 | 2 780 | 7 138 | 44 573 | 33 079 | 33 079 | 17 269 | 12 245 | 25 596 |
| *Electrical Infrastructure* | | 14 211 | 15 975 | 4 169 | 15 241 | 7 165 | 7 165 | 24 756 | 33 344 | 9 505 |
| *Water Supply Infrastructure* | | 10 972 | 14 445 | 23 214 | 18 043 | 14 127 | 14 127 | 29 146 | 16 768 | 18 873 |
| *Sanitation Infrastructure* | | 2 733 | – | 4 500 | 21 028 | 16 124 | 16 124 | 21 962 | 16 870 | 18 953 |
| *Solid Waste Infrastructure* | | 3 056 | – | – | 500 | 500 | 500 | – | – | – |
| *Information and Communication Infrastructure* | | – | 43 | – | – | – | – | – | – | – |
| **Infrastructure** | | ***54 837*** | ***33 243*** | ***39 021*** | ***99 385*** | ***70 995*** | ***70 995*** | ***93 133*** | ***79 227*** | ***72 927*** |
| Community Facilities | | 325 | 435 | 301 | 3 300 | 1 700 | 1 700 | 7 400 | 3 500 | 3 500 |
| **Community Assets** | | ***325*** | ***435*** | ***301*** | ***3 300*** | ***1 700*** | ***1 700*** | ***7 400*** | ***3 500*** | ***3 500*** |
| Operational Buildings | | – | 1 906 | 7 986 | 2 995 | 5 640 | 5 640 | 2 000 | 1 500 | 1 500 |
| **Other Assets** | | ***–*** | ***1 906*** | ***7 986*** | ***2 995*** | ***5 640*** | ***5 640*** | ***2 000*** | ***1 500*** | ***1 500*** |
| **Computer Equipment** | | **5 139** | **3 233** | **1 286** | **3 040** | **2 283** | **2 283** | **1 334** | **621** | **1 078** |
| **Furniture and Office Equipment** | | **72** | **81** | **302** | **320** | **1 031** | **1 031** | **392** | **100** | **100** |
| **Machinery and Equipment** | | **8 902** | **11 296** | **7 345** | **3 174** | **3 140** | **3 140** | **4 572** | **3 625** | **3 511** |
| **Transport Assets** | | **3 736** | **2 978** | **13 530** | **4 830** | **5 017** | **5 017** | **4 300** | **13 350** | **6 500** |
| | | | | | | | | | | |
| **Total Renewal of Existing Assets** | 2 | **5 050** | **6 567** | **4 142** | **5 900** | **6 190** | **6 190** | **3 321** | **12 722** | **9 518** |
| *Roads Infrastructure* | | – | – | – | – | – | – | 200 | 1 250 | 1 250 |
| *Electrical Infrastructure* | | 374 | 1 910 | 1 602 | 1 040 | 1 040 | 1 040 | – | 1 737 | – |
| *Water Supply Infrastructure* | | – | 2 724 | – | – | – | – | – | – | – |
| *Sanitation Infrastructure* | | 2 517 | 1 753 | – | – | – | – | – | – | – |
| **Infrastructure** | | ***2 891*** | ***6 387*** | ***1 602*** | ***1 040*** | ***1 040*** | ***1 040*** | ***200*** | ***2 987*** | ***1 250*** |
| Community Facilities | | – | – | – | – | 200 | 200 | 100 | 2 000 | – |
| **Community Assets** | | ***–*** | ***–*** | ***–*** | ***–*** | ***200*** | ***200*** | ***100*** | ***2 000*** | ***–*** |
| Operational Buildings | | – | – | 2 425 | 2 850 | 2 644 | 2 644 | 2 000 | 2 950 | 2 100 |
| **Other Assets** | | ***–*** | ***–*** | ***2 425*** | ***2 850*** | ***2 644*** | ***2 644*** | ***2 000*** | ***2 950*** | ***2 100*** |
| **Computer Equipment** | | **2 159** | **180** | **114** | **250** | **246** | **246** | **1 021** | **485** | **168** |
| **Transport Assets** | | **–** | **–** | **–** | **1 760** | **2 060** | **2 060** | **–** | **4 300** | **6 000** |
| | | | | | | | | | | |
| **Total Upgrading of Existing Assets** | 6 | **463** | **25 069** | **30 398** | **60 217** | **55 084** | **55 084** | **61 989** | **60 298** | **56 337** |
| *Roads Infrastructure* | | (13 906) | 1 001 | 3 636 | 5 000 | 8 300 | 8 300 | 15 200 | 13 300 | 17 600 |
| *Storm water Infrastructure* | | – | 4 875 | 1 213 | 7 620 | 9 558 | 9 558 | 4 000 | 2 500 | 2 500 |
| *Electrical Infrastructure* | | – | 5 185 | 11 703 | 6 682 | 4 067 | 4 067 | 5 441 | 3 994 | 2 000 |
| *Water Supply Infrastructure* | | 3 000 | 7 284 | 3 900 | 22 485 | 15 462 | 15 462 | 15 067 | 14 350 | 10 000 |
| *Sanitation Infrastructure* | | 7 983 | 4 201 | 5 649 | 14 223 | 13 392 | 13 392 | 18 480 | 18 715 | 23 897 |
| **Infrastructure** | | ***(2 922)*** | ***22 545*** | ***26 101*** | ***56 010*** | ***50 779*** | ***50 779*** | ***58 189*** | ***52 860*** | ***55 997*** |
| Community Facilities | | 1 814 | 1 599 | 662 | 504 | 656 | 656 | – | – | – |
| Sport and Recreation Facilities | | 1 276 | 666 | 3 636 | 2 955 | 2 955 | 2 955 | 3 500 | 7 121 | – |
| **Community Assets** | | ***3 090*** | ***2 265*** | ***4 298*** | ***3 460*** | ***3 611*** | ***3 611*** | ***3 500*** | ***7 121*** | ***–*** |
| Revenue Generating | | – | – | – | 435 | 435 | 435 | – | – | – |
| **Investment properties** | | ***–*** | ***–*** | ***–*** | ***435*** | ***435*** | ***435*** | ***–*** | ***–*** | ***–*** |
| Operational Buildings | | 113 | 259 | – | – | – | – | – | – | – |
| **Other Assets** | | ***113*** | ***259*** | ***–*** | ***–*** | ***–*** | ***–*** | ***–*** | ***–*** | ***–*** |
| **Computer Equipment** | | **183** | **–** | **–** | **62** | **44** | **44** | **–** | **–** | **–** |
| **Machinery and Equipment** | | **–** | **–** | **–** | **250** | **214** | **214** | **300** | **318** | **340** |
| | | | | | | | | | | |
| **Total Capital Expenditure** | 4 | **78 524** | **84 807** | **104 311** | **183 160** | **151 080** | **151 080** | **178 441** | **174 944** | **154 971** |
| *Roads Infrastructure* | | 9 960 | 3 781 | 10 774 | 49 573 | 41 379 | 41 379 | 32 669 | 26 795 | 44 446 |
| *Storm water Infrastructure* | | – | 4 875 | 1 213 | 7 620 | 9 558 | 9 558 | 4 000 | 2 500 | 2 500 |
| *Electrical Infrastructure* | | 14 585 | 23 070 | 17 475 | 22 963 | 12 272 | 12 272 | 30 197 | 39 075 | 11 505 |
| *Water Supply Infrastructure* | | 13 972 | 24 453 | 27 114 | 40 528 | 29 589 | 29 589 | 44 214 | 31 118 | 28 873 |
| *Sanitation Infrastructure* | | 13 233 | 5 954 | 10 149 | 35 251 | 29 516 | 29 516 | 40 442 | 35 585 | 42 850 |
| *Solid Waste Infrastructure* | | 3 056 | – | – | 500 | 500 | 500 | – | – | – |
| *Information and Communication Infrastructure* | | – | 43 | – | – | – | – | – | – | – |
| **Infrastructure** | | ***54 806*** | ***62 176*** | ***66 725*** | ***156 435*** | ***122 814*** | ***122 814*** | ***151 522*** | ***135 074*** | ***130 174*** |
| Community Facilities | | 2 139 | 2 034 | 963 | 3 804 | 2 556 | 2 556 | 7 500 | 5 500 | 3 500 |
| Sport and Recreation Facilities | | 1 276 | 666 | 3 636 | 2 955 | 2 955 | 2 955 | 3 500 | 7 121 | – |
| **Community Assets** | | ***3 415*** | ***2 700*** | ***4 599*** | ***6 760*** | ***5 511*** | ***5 511*** | ***11 000*** | ***12 621*** | ***3 500*** |
| Revenue Generating | | – | – | – | 435 | 435 | 435 | – | – | – |
| **Investment properties** | | ***–*** | ***–*** | ***–*** | ***435*** | ***435*** | ***435*** | ***–*** | ***–*** | ***–*** |
| Operational Buildings | | 113 | 2 165 | 10 411 | 5 845 | 8 284 | 8 284 | 4 000 | 4 450 | 3 600 |
| **Other Assets** | | ***113*** | ***2 165*** | ***10 411*** | ***5 845*** | ***8 284*** | ***8 284*** | ***4 000*** | ***4 450*** | ***3 600*** |
| **Computer Equipment** | | **7 481** | **3 413** | **1 400** | **3 352** | **2 574** | **2 574** | **2 355** | **1 106** | **1 246** |
| **Furniture and Office Equipment** | | **72** | **81** | **302** | **320** | **1 031** | **1 031** | **392** | **100** | **100** |
| **Machinery and Equipment** | | **8 902** | **11 296** | **7 345** | **3 424** | **3 354** | **3 354** | **4 872** | **3 943** | **3 851** |
| **Transport Assets** | | **3 736** | **2 978** | **13 530** | **6 590** | **7 077** | **7 077** | **4 300** | **17 650** | **12 500** |
| **TOTAL CAPITAL EXPENDITURE - Asset class** | | **78 524** | **84 807** | **104 311** | **183 160** | **151 080** | **151 080** | **178 441** | **174 944** | **154 971** |
| | | | | | | | | | | |
| **ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | 1 209 147 | 1 220 342 | 1 298 587 | 1 415 909 | 1 445 004 | 1 445 004 | 1 470 139 | 1 465 164 | 1 442 966 |
| *Roads Infrastructure* | | 192 508 | 185 747 | 197 127 | 196 977 | 200 433 | 200 433 | 208 953 | 208 678 | 271 414 |
| *Storm water Infrastructure* | | 37 670 | 36 541 | 59 590 | 40 303 | 58 402 | 58 402 | 57 854 | 57 793 | 57 735 |
| *Electrical Infrastructure* | | 162 762 | 171 815 | 200 740 | 183 728 | 197 991 | 197 991 | 216 145 | 235 950 | 227 598 |
| *Water Supply Infrastructure* | | 213 736 | 217 343 | 258 093 | 243 247 | 256 622 | 256 622 | 278 434 | 256 387 | 272 618 |
| *Sanitation Infrastructure* | | 138 218 | 142 756 | 152 676 | 140 823 | 146 778 | 146 778 | 146 990 | 162 615 | 287 538 |
| *Solid Waste Infrastructure* | | 18 353 | 18 183 | 16 856 | 18 770 | 15 779 | 15 779 | 22 797 | 15 657 | 15 615 |
| *Information and Communication Infrastructure* | | 1 480 | 3 288 | 2 928 | 903 | 2 408 | 2 408 | 2 487 | 2 390 | 2 370 |
| **Infrastructure** | | ***764 727*** | ***775 674*** | ***888 009*** | ***824 751*** | ***878 414*** | ***878 414*** | ***933 660*** | ***939 470*** | ***1 134 889*** |
| | | | | | | | | | | |
| **Community Assets** | | 62 274 | 62 436 | 66 286 | 66 870 | 68 748 | 68 748 | 63 203 | 75 816 | 72 156 |
| **Heritage Assets** | | 35 | 35 | 38 | 35 | 38 | 38 | 38 | 38 | 38 |
| **Investment properties** | | 12 692 | 12 692 | 14 050 | 12 692 | 14 050 | 14 050 | 14 050 | 14 050 | 14 050 |
| Operational Buildings | | – | – | – | – | – | – | – | – | – |
| Housing | | – | – | – | – | – | – | – | – | – |
| **Other Assets** | | 35 004 | 37 569 | (1 524) | 171 905 | 144 308 | 144 308 | 126 032 | 90 605 | (117 549) |
| Servitudes | | – | – | – | – | – | – | – | – | – |
| Licences and Rights | | – | – | – | – | – | – | – | – | – |
| **Computer Equipment** | | 5 084 | 4 005 | 3 720 | 5 677 | 5 205 | 5 205 | 4 484 | 3 492 | 3 086 |
| **Furniture and Office Equipment** | | 2 024 | 1 728 | 1 590 | 1 104 | 1 785 | 1 785 | 1 317 | 1 140 | 1 158 |
| **Machinery and Equipment** | | 4 418 | 3 864 | 5 638 | 7 181 | 8 757 | 8 757 | 8 483 | 7 281 | 7 189 |
| **Transport Assets** | | 31 961 | 31 411 | 40 055 | 34 766 | 42 975 | 42 975 | 38 148 | 52 548 | 47 224 |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited | Audited | Audited | Original | Adjusted | Full Year | Budget Year | Budget Year +1 | Budget Year +2 |
| **Land** | | 290 928 | 290 928 | 280 725 | 290 928 | 280 725 | 280 725 | 280 725 | 280 725 | 280 725 |
| **TOTAL ASSET REGISTER SUMMARY - PPE (WDV)** | 5 | **1 209 147** | **1 220 342** | **1 298 587** | **1 415 909** | **1 445 004** | **1 445 004** | **1 470 139** | **1 465 164** | **1 442 966** |
| **EXPENDITURE OTHER ITEMS** | | | | | | | | | | |
| **Depreciation** | 7 | 36 135 | 36 393 | 48 851 | 40 002 | 40 002 | 40 002 | 42 228 | 43 706 | 45 932 |
| **Repairs and Maintenance by Asset Class** | 3 | **47 976** | **40 393** | **39 137** | **47 749** | **42 231** | **42 231** | **40 784** | **56 091** | **55 402** |
| *Roads Infrastructure* | | 15 789 | 10 423 | 9 448 | 7 731 | 7 159 | 7 159 | 8 963 | 12 919 | 10 272 |
| *Storm water Infrastructure* | | – | – | – | 800 | 800 | 800 | 800 | 835 | 872 |
| *Electrical Infrastructure* | | 8 382 | 3 196 | 2 126 | 7 680 | 3 580 | 3 580 | 10 033 | 10 509 | 10 855 |
| *Water Supply Infrastructure* | | 2 727 | 4 047 | 6 635 | 2 854 | 2 854 | 2 854 | 2 994 | 3 119 | 3 305 |
| *Sanitation Infrastructure* | | 2 978 | 1 836 | 2 676 | 2 679 | 2 679 | 2 679 | 2 773 | 2 893 | 3 066 |
| **Infrastructure** | | ***29 877*** | ***19 502*** | ***20 885*** | ***21 744*** | ***17 072*** | ***17 072*** | ***25 563*** | ***30 274*** | ***28 370*** |
| Community Facilities | | 1 136 | 1 671 | 1 052 | 2 784 | 2 374 | 2 374 | 3 177 | 3 406 | 3 509 |
| Sport and Recreation Facilities | | 567 | 193 | 13 | 550 | 750 | 750 | 1 161 | 1 206 | 1 240 |
| **Community Assets** | | ***1 702*** | ***1 864*** | ***1 065*** | ***3 334*** | ***3 124*** | ***3 124*** | ***4 338*** | ***4 611*** | ***4 749*** |
| Operational Buildings | | 6 435 | 5 448 | 4 133 | 6 660 | 5 183 | 5 183 | 5 674 | 6 419 | 6 743 |
| **Other Assets** | | ***6 435*** | ***5 448*** | ***4 133*** | ***6 660*** | ***5 183*** | ***5 183*** | ***5 674*** | ***6 419*** | ***6 743*** |
| Licences and Rights | | 4 563 | 5 907 | 7 203 | 8 315 | 9 271 | 9 271 | 1 666 | 11 135 | 11 625 |
| **Intangible Assets** | | ***4 563*** | ***5 907*** | ***7 203*** | ***8 315*** | ***9 271*** | ***9 271*** | ***1 666*** | ***11 135*** | ***11 625*** |
| **Computer Equipment** | | **278** | **118** | **176** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Furniture and Office Equipment** | | **71** | **92** | **20** | **214** | **321** | **321** | **200** | **269** | **473** |
| **Machinery and Equipment** | | **263** | **1 209** | **859** | **1 952** | **1 852** | **1 852** | **1 848** | **1 856** | **2 070** |
| **Transport Assets** | | **4 788** | **6 253** | **4 796** | **5 529** | **5 409** | **5 409** | **1 496** | **1 527** | **1 372** |
| **TOTAL EXPENDITURE OTHER ITEMS** | | **84 111** | **76 787** | **87 988** | **87 751** | **82 234** | **82 234** | **83 012** | **99 797** | **101 334** |
| ***Renewal and upgrading of Existing Assets as % of total capex*** | | *7,0%* | *37,3%* | *33,1%* | *36,1%* | *40,6%* | *40,6%* | *36,6%* | *41,7%* | *42,5%* |
| ***Renewal and upgrading of Existing Assets as % of deprecn*** | | *15,3%* | *86,9%* | *70,7%* | *165,3%* | *153,2%* | *153,2%* | *154,7%* | *167,1%* | *143,4%* |
| ***R&M as a % of PPE & Investment Property*** | | *3,6%* | *2,8%* | *2,5%* | *2,8%* | *2,3%* | *2,3%* | *2,7%* | *3,1%* | *3,0%* |
| ***Renewal and upgrading and R&M as a % of PPE and Investment Prop*** | | *4,0%* | *5,4%* | *5,1%* | *7,5%* | *6,5%* | *6,5%* | *7,1%* | *8,1%* | *7,6%* |

*References*

*1. Detail of new assets provided in Table SA34a*
*2. Detail of renewal of existing assets provided in Table SA34b*
*3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c*
*4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure*
*5. Must reconcile to 'Budgeted Financial Position' (written down value)*
*6. Detail of upgrading of existing assets provided in Table SA34e*
*7. Detail of depreciation provided in Table SA34d*

## WC047 Bitou - Table A10 Basic service delivery measurement

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| <u>**Household service targets**</u> | 1 | | | | | | | | | |
| ***<u>Water:</u>*** | | | | | | | | | | |
| Piped water inside dwelling | | – | – | 12 047 | 12 288 | 12 534 | 12 784 | 12 534 | 12 784 | 13 040 |
| Piped water inside yard (but not in dwelling) | | – | – | 3 609 | 3 645 | 3 682 | 3 718 | 3 682 | 3 718 | 13 040 |
| Using public tap (at least min.service level) | 2 | – | – | 1 407 | 1 421 | 1 435 | 1 450 | 1 435 | 1 450 | 13 040 |
| Other water supply (at least min.service level) | 4 | – | – | 1 345 | 1 345 | 1 345 | 1 345 | 1 345 | 1 345 | 13 040 |
| *Minimum Service Level and Above sub-total* | | – | – | 18 408 | 18 699 | 18 996 | 19 297 | 18 996 | 19 297 | 52 160 |
| Other water supply (< min.service level) | 4 | – | – | 160 | 171 | 171 | 171 | 180 | 185 | 190 |
| *Below Minimum Service Level sub-total* | | – | – | 160 | 171 | 171 | 171 | 180 | 185 | 190 |
| **Total number of households** | 5 | **–** | **–** | **18 568** | **18 870** | **19 167** | **19 468** | **19 176** | **19 482** | **52 350** |
| ***<u>Sanitation/sewerage:</u>*** | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | – | – | 15 192 | 15 344 | 15 344 | 15 344 | 15 497 | 15 652 | 15 809 |
| Flush toilet (with septic tank) | | – | – | 396 | 396 | 396 | 396 | 396 | 396 | 15 809 |
| Chemical toilet | | – | – | 49 | 49 | 49 | 49 | 50 | 50 | 15 809 |
| Pit toilet (ventilated) | | – | – | – | – | – | – | – | – | 15 809 |
| Other toilet provisions (> min.service level) | | – | – | – | – | – | – | – | – | 15 809 |
| *Minimum Service Level and Above sub-total* | | – | – | 15 637 | 15 789 | 15 789 | 15 789 | 15 943 | 16 099 | 79 044 |
| Other toilet provisions (< min.service level) | | – | – | 29 | 29 | 29 | 29 | 29 | 29 | 29 |
| No toilet provisions | | – | – | 52 | 52 | 52 | 52 | 52 | 52 | 52 |
| *Below Minimum Service Level sub-total* | | – | – | 81 | 81 | 81 | 81 | 81 | 81 | 81 |
| **Total number of households** | 5 | **–** | **–** | **15 718** | **15 870** | **15 870** | **15 870** | **16 024** | **16 180** | **79 125** |
| ***<u>Energy:</u>*** | | | | | | | | | | |
| Electricity - prepaid (min.service level) | | – | – | 22 811 | 24 001 | 24 001 | 24 001 | 24 481 | 24 971 | 25 221 |
| *Minimum Service Level and Above sub-total* | | – | – | 22 811 | 24 001 | 24 001 | 24 001 | 24 481 | 24 971 | 25 221 |
| **Total number of households** | 5 | **–** | **–** | **22 811** | **24 001** | **24 001** | **24 001** | **24 481** | **24 971** | **25 221** |
| ***<u>Refuse:</u>*** | | | | | | | | | | |
| Removed at least once a week | | – | – | 16 645 | 16 862 | 16 862 | 16 862 | 17 020 | 17 200 | 17 372 |
| *Minimum Service Level and Above sub-total* | | – | – | 16 645 | 16 862 | 16 862 | 16 862 | 17 020 | 17 200 | 17 372 |
| **Total number of households** | 5 | **–** | **–** | **16 645** | **16 862** | **16 862** | **16 862** | **17 020** | **17 200** | **17 372** |
| <u>**Households receiving Free Basic Service**</u> | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | – | – | – | 14 717 160 | 15 550 674 | 15 550 674 | 17 605 940 | 18 556 661 | 19 558 721 |
| Sanitation (free minimum level service) | | – | 17 151 054 | (7 809 964) | 30 726 000 | 30 807 737 | 30 807 737 | 36 708 279 | 38 690 526 | 40 779 815 |
| Electricity/other energy (50kwh per household per month) | | – | 5 025 461 | 5 890 368 | 6 360 191 | 6 360 191 | 6 360 191 | 7 602 940 | 8 355 614 | 9 182 808 |
| Refuse (removed at least once a week) | | – | 12 070 840 | (5 369 802) | 22 356 495 | 21 140 697 | 21 140 697 | 23 150 128 | 24 400 235 | 25 717 847 |
| <u>**Cost of Free Basic Services provided - Formal Settlements (R'000)**</u> | 8 | | | | | | | | | |
| Water (6 kilolitres per **indigent** household per month) | | – | – | – | 14 717 | 15 551 | 15 551 | 17 606 | 18 557 | 19 559 |
| Sanitation (free sanitation service to **indigent households**) | | – | 17 151 | (7 810) | 30 726 | 30 808 | 30 808 | 36 708 | 38 691 | 40 780 |
| Electricity/other energy (50kwh per **indigent** household per month) | | – | 5 025 | 5 890 | 6 360 | 6 360 | 6 360 | 7 603 | 8 356 | 9 183 |
| Refuse (removed once a week **for indigent households**) | | – | 12 071 | (5 370) | 22 356 | 21 141 | 21 141 | 23 150 | 24 400 | 25 718 |
| **Total cost of FBS provided** | | **–** | **34 247** | **(7 289)** | **74 160** | **73 859** | **73 859** | **85 067** | **90 003** | **95 239** |
| <u>**Highest level of free service provided per household**</u> | | | | | | | | | | |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue cost of subsidised services provided (R'000)** | 9 | | | | | | | | | |
| Property rates exemptions, reductions and rebates **and impermissable values in excess of** | | 5 860 | 5 189 | (1 628) | 6 133 | 6 719 | 6 719 | 7 391 | 7 768 | 8 172 |
| **Total revenue cost of subsidised services provided** | | **5 860** | **5 189** | **(1 628)** | **6 133** | **6 719** | **6 719** | **7 391** | **7 768** | **8 172** |

*References*

*1. Include services provided by another entity; e.g. Eskom*

*2. Stand distance <= 200m from dwelling*

*3. Stand distance > 200m from dwelling*

*4. Borehole, spring, rain-water tank etc.*

*5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)*

*6. Include value of subsidy provided by municipality above provincial subsidy level*

*7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)*

*8. Must reflect the cost to the municipality of providing the Free Basic Service*

*9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)*

## WC047 Bitou - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| REVENUE ITEMS: | | | | | | | | | | | |
| Non-exchange revenue by source | | | | | | | | | | | |
| Property rates | 6 | | | | | | | | | | |
| Total Property Rates | | 163 054 | 156 601 | 176 633 | 197 390 | 199 970 | 199 970 | 199 970 | 219 966 | 231 606 | 243 650 |
| *less Revenue Foregone* ***(exemptions, reductions and rebates and*** | | 5 860 | 5 189 | (1 628) | 6 133 | 6 719 | 6 719 | 6 719 | 7 391 | 7 768 | 8 172 |
| **Net Property Rates** | | **157 194** | **151 413** | **178 261** | **191 257** | **193 250** | **193 250** | **143 855** | **212 575** | **223 838** | **235 478** |
| | | | | | | | | | | | |
| Exchange revenue service charges | | | | | | | | | | | |
| Service charges - Electricity | 6 | | | | | | | | | | |
| Total Service charges - Electricity | | 204 903 | 215 227 | 236 794 | 268 490 | 265 497 | 265 497 | 265 497 | 296 717 | 308 282 | 322 897 |
| ***less Cost of Free Basic Services (50 kwh per indigent household per*** | | – | 5 025 | 5 890 | 6 360 | 6 360 | 6 360 | (3 524) | 7 603 | 8 356 | 9 183 |
| **Net Service charges - Electricity** | | **204 903** | **210 201** | **230 904** | **262 129** | **259 136** | **259 136** | **191 275** | **289 114** | **299 926** | **313 715** |
| | | | | | | | | | | | |
| Service charges - Water | 6 | | | | | | | | | | |
| Total Service charges - Water | | 85 578 | 86 449 | 87 795 | 105 209 | 107 579 | 107 579 | 107 579 | 119 072 | 125 488 | 132 232 |
| ***less Cost of Free Basic Services (6 kilolitres per indigent household per*** | | – | – | – | 14 717 | 15 551 | 15 551 | (14 367) | 17 606 | 18 557 | 19 559 |
| **Net Service charges - Water** | | **85 578** | **86 449** | **87 795** | **90 492** | **92 029** | **92 029** | **71 044** | **101 466** | **106 931** | **112 674** |
| | | | | | | | | | | | |
| Service charges - Waste Water Management | | | | | | | | | | | |
| Total Service charges - Waste Water Management | | 89 117 | 95 557 | 59 548 | 111 098 | 110 431 | 110 431 | 110 431 | 117 437 | 123 798 | 130 431 |
| ***less Cost of Free Basic Services (free sanitation service to indigent*** | | – | 17 151 | (7 810) | 30 726 | 30 808 | 30 808 | (33 431) | 36 708 | 38 691 | 40 780 |
| **Net Service charges - Waste Water Management** | | **89 117** | **78 406** | **67 358** | **80 372** | **79 624** | **79 624** | **55 827** | **80 729** | **85 108** | **89 651** |
| | | | | | | | | | | | |
| Service charges - Waste Management | 6 | | | | | | | | | | |
| Total refuse removal revenue | | 53 554 | 57 329 | 39 273 | 75 912 | 71 827 | 71 827 | 71 827 | 75 719 | 79 808 | 84 118 |
| Total landfill revenue | | 212 | 244 | 320 | 297 | 297 | 297 | 297 | 283 | 302 | 317 |
| ***less Cost of Free Basic Services  (removed once a week to indigent*** | | – | 12 071 | (5 370) | 22 356 | 21 141 | 21 141 | (30 287) | 23 150 | 24 400 | 25 718 |
| **Net Service charges - Waste Management** | | **53 766** | **45 502** | **44 964** | **53 852** | **50 983** | **50 983** | **35 234** | **52 852** | **55 710** | **58 717** |
| Basic Salaries and Wages | 2 | 171 777 | 172 850 | 190 753 | 214 705 | 220 111 | 220 111 | 220 111 | 228 027 | 231 959 | 243 437 |
| Pension and UIF Contributions | | 26 433 | 33 658 | 36 072 | 43 540 | 43 915 | 43 915 | 43 915 | 47 580 | 50 327 | 52 917 |
| Medical Aid Contributions | | 17 882 | 18 124 | 18 697 | 24 586 | 24 876 | 24 876 | 24 876 | 25 462 | 26 876 | 28 136 |
| Overtime | | 15 170 | 16 283 | 21 112 | 14 016 | 14 826 | 14 826 | 14 826 | 15 358 | 15 647 | 15 861 |
| Performance Bonus | | 11 504 | 15 280 | 14 287 | 16 289 | 16 546 | 16 546 | 16 546 | 17 845 | 18 783 | 19 742 |
| Motor Vehicle Allowance | | 10 390 | 11 599 | 11 527 | 13 667 | 13 855 | 13 855 | 13 855 | 14 629 | 15 370 | 15 894 |
| Cellphone Allowance | | 1 898 | 1 914 | 1 940 | 2 093 | 2 162 | 2 162 | 2 162 | 2 140 | 2 221 | 2 265 |
| Housing Allowances | | 887 | 965 | 917 | 1 045 | 1 058 | 1 058 | 1 058 | 1 027 | 1 079 | 1 113 |
| Other benefits and allowances | | 11 571 | 6 304 | 6 691 | 5 635 | 5 476 | 5 476 | 5 476 | 5 460 | 5 670 | 5 751 |
| Payments in lieu of leave | | 2 952 | 2 650 | 2 534 | 6 374 | 6 432 | 6 432 | 6 432 | 7 011 | 7 460 | 7 915 |
| Long service awards | | 2 896 | 1 481 | 1 703 | 1 077 | 1 077 | 1 077 | 1 077 | 1 133 | 1 186 | 1 242 |
| Post-retirement benefit obligations | 4 | 4 741 | 5 209 | 5 184 | 25 708 | 26 077 | 26 077 | 26 077 | 28 210 | 28 589 | 30 624 |
| Acting and post related allowance | | – | 11 | 1 402 | 2 204 | 2 204 | 2 204 | 2 204 | 2 115 | 2 236 | 2 358 |
| ***sub-total*** | 5 | **278 100** | **286 329** | **312 820** | **370 938** | **378 617** | **378 617** | **223 807** | **395 995** | **407 402** | **427 252** |
| **Total Employee related costs** | 1 | **278 100** | **286 329** | **312 820** | **370 938** | **378 617** | **378 617** | **223 807** | **395 995** | **407 402** | **427 252** |
| Depreciation of Property, Plant & Equipment | | 36 135 | 36 393 | 39 994 | 40 002 | 40 002 | 40 002 | 40 002 | 42 228 | 43 706 | 45 932 |

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Capital asset impairment | | – | – | 8 858 | – | – | – | – | – | – | – |
| | | | | | | | | | | | |
| **Total Depreciation and amortisation** | 1 | **36 135** | **36 393** | **48 851** | **40 002** | **40 002** | **40 002** | **26 668** | **42 228** | **43 706** | **45 932** |
| Electricity Bulk Purchases | | 159 802 | 162 599 | 197 628 | 231 959 | 224 959 | 224 959 | 224 959 | 250 425 | 263 847 | 280 180 |
| | | | | | | | | | | | |
| **Total bulk purchases** | 1 | **159 802** | **162 599** | **197 628** | **231 959** | **224 959** | **224 959** | **156 632** | **250 425** | **263 847** | **280 180** |
| **Transfers and grants** | | | | | | | | | | | |
| Cash transfers and grants | | 4 527 | 5 384 | 9 208 | 12 283 | 10 871 | 10 871 | 7 987 | 12 383 | 12 498 | 9 292 |
| Non-cash transfers and grants | | – | 242 | – | – | – | – | – | – | – | – |
| **Total transfers and grants** | 1 | **4 527** | **5 626** | **9 208** | **12 283** | **10 871** | **10 871** | **7 987** | **12 383** | **12 498** | **9 292** |
| **Contracted services** | | | | | | | | | | | |
| *Outsourced Services* | | 29 008 | 23 500 | 25 995 | 27 629 | 28 303 | 28 303 | 28 303 | 29 697 | 27 614 | 24 097 |
| *Consultants and Professional Services* | | 27 506 | 20 244 | 22 072 | 34 898 | 53 533 | 53 533 | 53 533 | 37 047 | 31 173 | 30 039 |
| *Contractors* | | 46 212 | 29 142 | 29 589 | 41 231 | 33 437 | 33 437 | 33 437 | 72 426 | 62 793 | 59 685 |
| ***sub-total*** | 1 | **102 726** | **72 886** | **77 655** | **103 758** | **115 272** | **115 272** | **47 559** | **139 171** | **121 579** | **113 822** |
| **Operational Costs** | | | | | | | | | | | |
| Collection costs | | 1 973 | 1 745 | 1 906 | 2 510 | 1 770 | 1 770 | 1 770 | 2 510 | 2 652 | 2 800 |
| Contributions to 'other' provisions | | (204) | – | – | – | – | – | – | – | – | – |
| Audit fees | | 4 809 | 5 363 | 5 425 | 6 250 | 6 150 | 6 150 | 6 150 | 6 383 | 6 691 | 6 691 |
| *Other Operational Costs* | 3 | | | | | | | | | | |
| *Operating Leases* | | 4 323 | 4 017 | 4 793 | 6 007 | 5 884 | 5 884 | 5 884 | 5 967 | 6 066 | 6 246 |
| *Operational Cost* | | 46 604 | 60 935 | 64 700 | 76 377 | 77 496 | 77 496 | 77 496 | 74 486 | 86 262 | 85 946 |
| **Total Operational Costs** | 1 | **57 505** | **72 059** | **76 823** | **91 144** | **91 300** | **91 300** | **53 521** | **89 346** | **101 670** | **101 683** |
| | | | | | | | | | | | |
| **Repairs and Maintenance by Expenditure Item** | 8 | | | | | | | | | | |
| Inventory Consumed (Project Maintenance) | | – | 5 375 | 3 955 | – | 3 879 | 3 879 | 3 879 | – | – | – |
| Contracted Services | | – | 29 072 | 27 978 | – | 29 386 | 29 386 | 29 386 | – | – | – |
| Other Expenditure | | – | 5 947 | 7 203 | – | 8 966 | 8 966 | 8 966 | – | – | – |
| **Total Repairs and Maintenance Expenditure** | 9 | – | 40 393 | 39 137 | – | 42 231 | 42 231 | 18 482 | – | – | – |
| | | | | | | | | | | | |
| **Inventory Consumed** | | | | | | | | | | | |
| Inventory Consumed - Other | | 6 386 | 8 172 | 6 426 | 18 058 | 19 277 | 19 277 | 5 079 | 21 758 | 23 178 | 18 804 |
| **Total Inventory Consumed & Other Material** | | **6 386** | **8 172** | **6 426** | **18 058** | **19 277** | **19 277** | **5 079** | **21 758** | **23 178** | **18 804** |

*References*

*1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)*

*2. Must reconcile to supporting documentation on staff salaries*

*3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)*

*4. Expenditure to meet any 'unfunded obligations'*

*5 This sub-total must agree with the total on SA22, but excluding councillor and board member items*

*6. Include a note for each revenue item that is affected by 'revenue foregone'*

*7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)*

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC047 Bitou - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

| R thousand | 1 | Vote 1 - Council | Vote 2 - Office of the Municipal Manager | Vote 3 - Community Services | Vote 4 - Corporate Services | Vote 5 - Financial Services | Vote 6 - Economic Development & Planning | Vote 7 - Engineering Services | Vote 8 - [NAME OF VOTE 8] | Vote 9 - [NAME OF VOTE 9] | Vote 10 - [NAME OF VOTE 10] | Vote 11 - [NAME OF VOTE 11] | Vote 12 - [NAME OF VOTE 12] | Vote 13 - [NAME OF VOTE 13] | Vote 14 - [NAME OF VOTE 14] | Vote 15 - [NAME OF VOTE 15] | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | | | | | | | | | | | |
| **Exchange Revenue** | | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | – | – | – | – | – | – | 289 114 | – | – | – | – | – | – | – | – | **289 114** |
| Service charges - Water | | – | – | – | – | – | – | 101 466 | – | – | – | – | – | – | – | – | **101 466** |
| Service charges - Waste Water Management | | – | – | – | – | – | – | 80 729 | – | – | – | – | – | – | – | – | **80 729** |
| Service charges - Waste Management | | – | – | 52 852 | – | – | – | – | – | – | – | – | – | – | – | – | **52 852** |
| Sale of Goods and Rendering of Services | | – | – | 792 | – | 288 | 6 919 | – | – | – | – | – | – | – | – | – | **8 000** |
| Agency services | | – | – | 2 663 | – | – | – | – | – | – | – | – | – | – | – | – | **2 663** |
| Interest earned from Receivables | | – | 34 | 2 727 | – | – | – | 11 204 | – | – | – | – | – | – | – | – | **13 965** |
| Interest earned from Current and Non Current Assets | | – | – | – | – | 12 573 | – | – | – | – | – | – | – | – | – | – | **12 573** |
| Rental from Fixed Assets | | – | 1 013 | 557 | – | – | – | – | – | – | – | – | – | – | – | – | **1 569** |
| Licence and permits | | – | 76 | 589 | – | – | – | – | – | – | – | – | – | – | – | – | **665** |
| Special rating levies | | – | 76 | 589 | – | – | – | – | – | – | – | – | – | – | – | – | **665** |
| Operational Revenue | | – | 165 | 196 | – | 476 | – | 5 891 | – | – | – | – | – | – | – | – | **6 728** |
| **Non-Exchange Revenue** | | | | | | | | | | | | | | | | | |
| Property rates | | – | – | – | – | 212 575 | – | – | – | – | – | – | – | – | – | – | **212 575** |
| Surcharges and Taxes | | – | – | – | – | 1 547 | – | – | – | – | – | – | – | – | – | – | **1 547** |
| Fines, penalties and forfeits | | – | – | 54 914 | – | 107 | – | 2 | – | – | – | – | – | – | – | – | **55 024** |
| Licences or permits | | – | – | 819 | – | – | – | – | – | – | – | – | – | – | – | – | **819** |
| Transfer and subsidies - Operational | | 3 126 | 68 009 | 31 804 | 19 | 17 716 | 33 113 | 56 677 | – | – | – | – | – | – | – | – | **210 464** |
| Interest | | – | – | – | – | 2 433 | – | – | – | – | – | – | – | – | – | – | **2 433** |
| Service charges | | – | – | 3 370 | – | – | – | 11 418 | – | – | – | – | – | – | – | – | **14 788** |
| **Total Revenue (excluding capital transfers and contributions** | | **3 126** | **69 373** | **151 873** | **19** | **247 715** | **40 032** | **556 501** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **1 068 639** |
| **Expenditure** | | | | | | | | | | | | | | | | | |
| Employee related costs | | – | 33 367 | 135 018 | 63 045 | 42 986 | 33 208 | 88 371 | – | – | – | – | – | – | – | – | **395 995** |
| Remuneration of councillors | | 7 685 | – | – | – | – | – | – | – | – | – | – | – | – | – | – | **7 685** |
| Bulk purchases - electricity | | – | – | – | – | – | – | 250 425 | – | – | – | – | – | – | – | – | **250 425** |
| Inventory consumed | | 169 | 93 | 7 337 | 832 | 290 | 3 742 | 25 458 | – | – | – | – | – | – | – | – | **37 921** |
| Debt impairment | | – | – | 9 859 | – | 1 615 | – | (2 131) | – | – | – | – | – | – | – | – | **9 342** |
| Depreciation and amortisation | | 41 | 147 | 8 033 | 1 480 | 150 | 144 | 32 233 | – | – | – | – | – | – | – | – | **42 228** |
| Interest | | – | – | 1 018 | – | – | 154 | 14 874 | – | – | – | – | – | – | – | – | **16 046** |
| Contracted services | | 214 | 6 126 | 37 232 | 14 897 | 11 146 | 37 243 | 32 313 | – | – | – | – | – | – | – | – | **139 171** |
| Transfers and subsidies | | 2 600 | – | 6 450 | – | – | 3 333 | – | – | – | – | – | – | – | – | – | **12 383** |
| Irrecoverable debts written off | | 200 | – | 33 000 | – | 1 200 | – | 27 250 | – | – | – | – | – | – | – | – | **61 650** |
| Operational costs | | 1 570 | 1 733 | 23 521 | 28 641 | 13 208 | 2 310 | 18 362 | – | – | – | – | – | – | – | – | **89 346** |
| **Total Expenditure** | | **12 480** | **41 465** | **261 468** | **108 895** | **70 594** | **80 135** | **487 155** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **1 062 192** |
| **Surplus/(Deficit)** | | **(9 354)** | **27 907** | **(109 595)** | **(108 876)** | **177 121** | **(40 103)** | **69 346** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **6 447** |
| Transfers and subsidies - capital (monetary allocations) | | – | **–** | **–** | **–** | **–** | **40 735** | **25 936** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **66 671** |
| **Income Tax** | | **(9 354)** | **27 907** | **(109 595)** | **(108 876)** | **177 121** | **632** | **95 282** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **73 117** |

## WC047 Bitou - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

| Description | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | | | | | | | | | | |
| ASSETS | | | | | | | | | | | |
| Trade and other receivables from exchange transactions | | | | | | | | | | | |
| Electricity | | 29 256 | 32 479 | 30 073 | 108 650 | 47 098 | 47 098 | 39 072 | 46 406 | 41 719 | 41 771 |
| Water | | 73 629 | 83 911 | 92 735 | 72 312 | 97 433 | 97 433 | 109 384 | 98 665 | 95 966 | 96 340 |
| Waste | | 53 544 | 58 752 | 59 544 | 58 734 | 64 234 | 64 234 | 66 434 | 61 926 | 61 144 | 61 446 |
| Waste Water | | 90 246 | 100 259 | 99 023 | 92 134 | 103 752 | 103 752 | 110 928 | 104 040 | 101 884 | 103 884 |
| Other trade receivables from exchange transactions | | 6 494 | 14 844 | 16 256 | 6 432 | 16 133 | 16 133 | 8 979 | 16 090 | 16 108 | 16 107 |
| **Gross: Trade and other receivables from exchange transactions** | | **253 169** | **290 245** | **297 631** | **338 263** | **328 651** | **328 651** | **334 797** | **327 127** | **316 821** | **319 549** |
| **Less: Impairment for debt** | | **(219 878)** | **(240 182)** | **(243 102)** | **(262 422)** | **(255 604)** | **(255 604)** | **(243 102)** | **(256 937)** | **(256 807)** | **(264 653)** |
| Impairment for Electricity | | (12 595) | (10 793) | (9 118) | (27 736) | (12 246) | (12 246) | (9 118) | (10 460) | (10 318) | (18 153) |
| Impairment for Water | | (66 610) | (75 213) | (79 925) | (77 386) | (83 342) | (83 342) | (79 925) | (85 179) | (85 199) | (85 211) |
| Impairment for Waste | | (50 689) | (55 149) | (55 919) | (56 918) | (58 050) | (58 050) | (55 919) | (59 849) | (59 849) | (59 849) |
| Impairment for Waste Water | | (84 866) | (92 790) | (90 893) | (95 265) | (94 720) | (94 720) | (90 893) | (94 203) | (94 193) | (94 193) |
| Impairment for other trade receivalbes from exchange transactions | | (5 117) | (6 237) | (7 247) | (5 117) | (7 247) | (7 247) | (7 247) | (7 247) | (7 247) | (7 247) |
| **Total net Trade and other receivables from Exchange Trx** | | **33 291** | **50 064** | **54 528** | **75 841** | **73 047** | **73 047** | **91 694** | **70 190** | **60 014** | **54 896** |
| Receivables from non-exchange transactions | | | | | | | | | | | |
| Property rates | | 52 341 | 2 412 | 55 992 | 94 882 | 77 053 | 77 053 | 63 024 | 78 566 | 79 499 | 80 494 |
| Less: Impairment of Property rates | | (32 013) | (896) | (35 164) | (48 221) | (38 656) | (38 656) | (35 164) | (36 779) | (36 779) | (36 779) |
| **Net Property rates** | | **20 328** | **1 516** | **20 827** | **46 661** | **38 397** | **38 397** | **27 860** | **41 786** | **42 719** | **43 714** |
| Other receivables from non-exchange transactions | | 85 863 | 95 213 | 130 361 | 134 599 | 156 940 | 156 940 | 153 541 | 155 190 | 159 795 | 162 559 |
| Impairment for other receivalbes from non-exchange transactions | | (75 240) | (85 311) | (110 976) | (84 030) | (113 983) | (113 983) | (110 976) | (119 976) | (119 976) | (119 976) |
| **Net other receivables from non-exchange transactions** | | **10 623** | **9 902** | **19 385** | **50 570** | **42 958** | **42 958** | **42 566** | **35 214** | **39 820** | **42 583** |
| **Total net Receivables from non-exchange transactions** | | **30 951** | **11 418** | **40 213** | **97 230** | **81 355** | **81 355** | **70 425** | **77 001** | **82 539** | **86 297** |
| Inventory | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| **Opening Balance** | | 145 | **145** | **145** | **131** | **131** | **131** | **131** | 151 | **151** | **151** |
| **Water Losses** | | **–** | **(0)** | **(13)** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Real losses** | | **–** | **(0)** | **(13)** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Unavoidable Annual Real Losses | | – | (0) | (13) | – | – | – | – | – | – | – |
| **Non-revenue Water** | | **–** | **(0)** | **(13)** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Closing Balance Water** | | **145** | **145** | **131** | **131** | **131** | **131** | **131** | **151** | **151** | **151** |
| Consumables | | | | | | | | | | | |
| Standard Rated | | | | | | | | | | | |
| **Opening Balance** | | 24 728 | **31 005** | **29 886** | **31 926** | **31 926** | **31 926** | **31 926** | 31 926 | **28 912** | **17 618** |
| Acquisitions | | 6 277 | 7 495 | 2 537 | 7 404 | 7 404 | 7 404 | 1 982 | 7 628 | – | – |
| Issues | 7 | – | (8 172) | (497) | (8 413) | (8 579) | (8 579) | (1 287) | (10 642) | (11 294) | (8 625) |
| Adjustments | 8 | – | (682) | – | – | – | – | – | – | – | – |
| Write-offs | 9 | – | 240 | – | – | – | – | – | – | – | – |
| **Closing balance - Consumables Standard Rated** | | **31 005** | **29 886** | **31 926** | **30 917** | **30 751** | **30 751** | **32 620** | **28 912** | **17 618** | **8 993** |
| Zero Rated | | | | | | | | | | | |
| **Opening Balance** | | (10 675) | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | (17 061) | **(17 061)** | **(17 061)** |
| Issues | 7 | (6 386) | – | – | – | – | – | – | – | – | – |
| **Closing balance - Consumables Zero Rated** | | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** | **(17 061)** |
| Finished Goods | | | | | | | | | | | |
| **Opening Balance** | | 34 | **34** | **34** | **34** | **34** | **34** | **34** | 34 | **34** | **34** |
| **Closing balance - Finished Goods** | | **34** | **34** | **34** | **34** | **34** | **34** | **34** | **34** | **34** | **34** |
| Materials and Supplies | | | | | | | | | | | |
| **Opening Balance** | | – | **–** | **–** | **(1 440)** | **(1 440)** | **(1 440)** | **(1 440)** | (1 440) | **950** | **(10 935)** |
| Acquisitions | | – | – | 4 489 | 14 296 | 14 296 | 14 296 | 3 390 | 13 506 | – | – |
| Issues | 7 | – | – | (5 929) | (9 645) | (10 698) | (10 698) | (3 791) | (11 117) | (11 885) | (10 179) |
| **Closing balance - Materials and Supplies** | | **–** | **–** | **(1 440)** | **3 211** | **2 158** | **2 158** | **(1 841)** | **950** | **(10 935)** | **(21 113)** |
| Land | | | | | | | | | | | |
| Opening Balance | | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 | 2 235 |
| **Closing Balance - Land** | | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** | **2 235** |
| **Closing Balance - Inventory & Consumables** | | **16 358** | **15 239** | **15 825** | **19 467** | **18 248** | **18 248** | **16 118** | **15 221** | **(7 957)** | **(26 760)** |
| Property, plant and equipment (PPE) | | | | | | | | | | | |
| PPE at cost/valuation (excl. finance leases) | | 1 567 406 | 1 577 691 | 1 724 587 | 1 852 435 | 1 941 526 | 1 941 526 | 1 803 323 | 1 968 886 | 1 965 389 | 1 945 416 |
| Leases recognised as PPE | 3 | 12 027 | 12 054 | 788 | 12 027 | 788 | 788 | 788 | 788 | 788 | 788 |
| Less: Accumulated depreciation | | (383 013) | (382 130) | (440 876) | (461 281) | (511 397) | (511 397) | (466 730) | (513 622) | (515 100) | (517 326) |
| **Total Property, plant and equipment (PPE)** | 2 | **1 196 419** | **1 207 615** | **1 284 499** | **1 403 181** | **1 430 917** | **1 430 917** | **1 337 381** | **1 456 052** | **1 451 077** | **1 428 879** |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities - Financial liabilities | | | | | | | | | | | |
| Current portion of long-term liabilities | | 21 828 | 19 531 | 20 425 | 1 103 | 41 876 | 41 876 | 10 170 | 41 890 | 20 648 | (5 247) |
| **Total Current liabilities - Financial liabilities** | | **21 828** | **19 531** | **20 425** | **1 103** | **41 876** | **41 876** | **10 170** | **41 890** | **20 648** | **(5 247)** |
| Trade and other payables | | | | | | | | | | | |
| Trade and other payables from exchange transactions | | 75 213 | 92 091 | 125 575 | 86 278 | 152 925 | 152 925 | 62 039 | 112 588 | 60 156 | 70 088 |
| Trade payables from Non-exchange transactions: Unspent conditional | | (9 496) | (17 007) | (31 403) | (14 676) | (41 202) | (41 202) | (30 321) | (37 294) | (36 343) | (37 129) |
| Trade payables from Non-exchange transactions: Other | | – | – | – | 1 150 | (1 815) | (1 815) | – | 3 000 | – | – |
| VAT | | 207 999 | 246 284 | 268 421 | 239 157 | 268 421 | 268 421 | 303 615 | 268 421 | 268 421 | 268 421 |
| **Total Trade and other payables** | 2 | **273 716** | **321 368** | **362 593** | **311 909** | **378 329** | **378 329** | **335 333** | **346 715** | **292 233** | **301 379** |
| Non current liabilities - Financial liabilities | | | | | | | | | | | |
| Borrowing | 4 | 66 798 | 82 546 | 107 276 | 130 656 | 105 967 | 105 967 | 107 276 | 129 872 | 158 935 | 150 676 |
| Other financial liabilities | | 78 | 218 | 441 | 78 | 441 | 441 | 441 | 441 | 441 | 441 |
| **Total Non current liabilities - Financial liabilities** | | **66 876** | **82 764** | **107 718** | **130 734** | **106 408** | **106 408** | **107 718** | **130 313** | **159 376** | **151 118** |
| Non current liabilities - Long Term portion of trade payables | | | | | | | | | | | |
| **Total Non current liabilities - Long Term portion of trade payables** | | – | – | – | – | – | – | – | – | – | – |
| Provisions | | | | | | | | | | | |
| *List other major provision items* | | | | | | | | | | | |
| Other | | 9 358 | 13 052 | 13 801 | 10 320 | 13 801 | 13 801 | 13 801 | 13 801 | 13 801 | 13 801 |
| **Total Provisions** | | **9 358** | **13 052** | **13 801** | **10 320** | **13 801** | **13 801** | **11 960** | **13 801** | **13 801** | **13 801** |
| CHANGES IN NET ASSETS | | | | | | | | | | | |
| Accumulated surplus/(deficit) | | | | | | | | | | | |
| Accumulated surplus/(deficit) - opening balance | | 912 304 | 1 048 096 | 1 121 973 | 1 033 790 | 1 183 463 | 1 183 463 | 1 183 348 | 1 183 463 | 1 183 463 | 1 183 463 |

| Description<br>R thousand | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Restated balance | | 912 304 | 1 048 096 | 1 121 973 | 1 033 790 | 1 183 463 | 1 183 463 | 1 183 348 | 1 183 463 | 1 183 463 | 1 183 463 |
| Surplus/(Deficit) | | – | 79 750 | 85 897 | 133 243 | 133 243 | 133 243 | 134 142 | 72 452 | 68 066 | 96 505 |
| Transfers to/from Reserves | | 86 506 | (11 400) | (46 731) | – | – | – | – | – | – | – |
| Other adjustments | | 1 334 | 5 525 | 22 240 | – | – | – | – | – | – | – |
| **Accumulated Surplus/(Deficit)** | 1 | **1 000 144** | **1 121 972** | **1 183 380** | **1 167 034** | **1 316 706** | **1 316 706** | **1 317 633** | **1 255 915** | **1 251 528** | **1 279 967** |
| **Reserves** | | | | | | | | | | | |
| Housing Development Fund | | – | – | – | – | – | – | – | – | – | – |
| Capital replacement | | 18 550 | 29 950 | 76 681 | 75 800 | 76 681 | 76 681 | 76 681 | 76 681 | 76 681 | 76 681 |
| Self-insurance | | – | – | – | – | – | – | – | – | – | – |
| Other reserves | | – | – | – | – | – | – | – | – | – | – |
| Revaluation | | – | – | – | – | – | – | – | – | – | – |
| **Total Reserves** | 2 | **18 550** | **29 950** | **76 681** | **75 800** | **76 681** | **76 681** | **76 681** | **76 681** | **76 681** | **76 681** |
| **TOTAL COMMUNITY WEALTH/EQUITY** | 2 | **1 018 694** | **1 151 922** | **1 260 061** | **1 242 834** | **1 393 387** | **1 393 387** | **1 394 314** | **1 332 596** | **1 328 209** | **1 356 648** |

WC047 Bitou - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

| R thousand | | | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Provide excellent and sustainable services to all residents | | | | 591 601 361 | 548 972 565 | 641 138 492 | 698 176 652 | 698 939 486 | 698 939 486 | 733 720 871 | 769 160 503 | 801 691 592 |
| Facilitate growth and expend economic opportunities to empower communities | | | | 27 580 767 | 20 989 085 | 46 889 017 | 111 335 315 | 82 115 308 | 82 115 308 | 80 767 287 | 53 598 853 | 69 580 640 |
| Achieve long term financial sustainability | | | | 177 152 580 | 170 984 776 | 213 904 838 | 224 929 263 | 227 274 853 | 227 274 853 | 247 715 228 | 259 906 570 | 273 160 171 |
| Build a capable, developmental, transformed and productive workforce | | | | 526 058 | 3 910 304 | 541 024 | 19 000 | 539 180 | 539 180 | 19 000 | 19 000 | - |
| Adhere to and implement effective and efficient governance processes | | | | 51 059 585 | 131 688 873 | 65 066 718 | 69 659 839 | 69 566 925 | 69 566 925 | 72 422 470 | 75 409 391 | 77 806 509 |
| **Allocations to other priorities** | | | 2 | | | | | | | | | |
| **Total Revenue (excluding capital transfers and contributions)** | | | 1 | **847 920** | **876 546** | **967 540** | **1 104 120** | **1 078 436** | **1 078 436** | **1 134 645** | **1 158 094** | **1 222 239** |

## WC047 Bitou - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

| R thousand | | | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Provide excellent and sustainable services to all residents | | | | 622 852 | 607 101 | 668 097 | 713 476 | 702 410 | 702 410 | 748 622 | 781 640 | 815 719 |
| Facilitate growth and expend economic opportunities to empower communities | | | | 44 364 | 45 203 | 50 648 | 52 018 | 61 180 | 61 180 | 80 135 | 68 466 | 63 173 |
| Achieve long term financial sustainability | | | | 31 971 | 47 102 | 67 202 | 70 683 | 71 444 | 71 444 | 70 594 | 67 658 | 68 026 |
| Build a capable, developmental, transformed and productive workforce | | | | 69 357 | 61 082 | 81 421 | 89 641 | 101 812 | 101 812 | 108 895 | 119 484 | 124 325 |
| Adhere to and implement effective and efficient governance processes | | | | 31 136 | 36 305 | 38 346 | 45 059 | 46 761 | 46 761 | 53 946 | 52 781 | 54 490 |
| **Allocations to other priorities** | | | | | | | | | | | | |
| **Total Expenditure** | | | 1 | **799 680** | **796 794** | **905 714** | **970 877** | **983 608** | **983 608** | **1 062 192** | **1 090 028** | **1 125 734** |

WC047 Bitou - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

| R thousand | | | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Provide excellent and sustainable services to all residents | | A | | 73 750 | 82 226 | 125 686 | 181 000 | 181 000 | 181 000 | 175 857 | 173 838 | 154 225 |
| Facilitate growth and expend economic opportunities to empower communities | | B | | – | 435 | 304 | – | – | – | – | – | – |
| Achieve long term financial sustainability | | C | | 2 713 | 1 | – | – | – | – | – | – | – |
| Build a capable, developmental, transformed and productive workforce | | D | | 3 111 | 2 145 | 1 923 | 2 160 | 2 160 | 2 160 | 2 584 | 1 106 | 746 |
| Adhere to and implement effective and efficient governance processes | | E | | – | – | 880 | – | – | – | – | 0 | 0 |
| **Allocations to other priorities** | | | 3 | | | | | | | | | |
| **Total Capital Expenditure** | | | 1 | **79 574** | **84 807** | **128 793** | **183 160** | **183 160** | **183 160** | **178 441** | **174 944** | **154 971** |

## WC047 Bitou - Supporting Table SA7 Measureable performance objectives

| Description | Unit of measurement | Audited Outcome 2021/2022 | Audited Outcome 2022/2023 | Audited Outcome 2023/2024 | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Office of the Municipal Manager** | | | | | | | | | | |
| **Function 1** | | | | | | | | | | |
| **Risk Management - RBAP** | | | | | | | | | | |
| *Submit the Risk Based Audit Plan (RBAP) for the* | Risk Based Audit Plan | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Intern Audit - RBAP** | | | | | | | | | | |
| *Complete 90% of audits as scheduled in the RBAP* | % of audits completed | 80,0% | 99,0% | 99,0% | 90,0% | 90,0% | 90,0% | 90,0% | 90,0% | 90,0% |
| **Risk Management - ARA** | | | | | | | | | | |
| *Complete the annual risk assessment for 2026/27* | Risk assessment completed | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Integrated Development Plan - IDP** | | | | | | | | | | |
| **Review and submit the IDP for the 2026/27** | Draft IDP compiled and | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Governance and Compliance - Mid-year Evaluations | | | | | | | | | | |
| **Conduct the Mid-year Performance** | Number of evaluations | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Governance and Compliance - Final Evaluations | | | | | | | | | | |
| **Conduct the Final Performance Evaluation of** | Number of evaluations | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Municipal Manager - Budget Spend | | | | | | | | | | |
| **Spend 95% of the municipal capital budget on** | % budget spent | New KPI | 83,0% | 81,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Sub-function 1 - (name)** | | | | | | | | | | |
| **Review the Organisational Structure by 30** | Organisational Structure | New KPI | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| Financial Services | | | | | | | | | | |
| **Function 2** | | | | | | | | | | |
| *Revenue - Free basic services* | | | | | | | | | | |
| Provide subsidies for free basic services to indigent | Number of indigent | 4 303 | 4 132 | 5 080 | 4 200 | 4 200 | 4 200 | 4 200 | 4 200 | 4 200 |
| *Revenue - Water* | | | | | | | | | | |
| Number of residential properties with piped water | Number of residential | 11 893 | 16 615 | 16 605 | 16 615 | 16 615 | 16 615 | 16 615 | 16 615 | 16 615 |
| **Revenue - Electricity** | | | | | | | | | | |
| **Number of residential properties with electricity** | Number of residential | 12 474 | 14 750 | 15 120 | 14 750 | 14 750 | 14 750 | 14 750 | 14 750 | 14 750 |
| **Revenue - Sanitation** | | | | | | | | | | |
| **Number of residential properties with sanitation** | Number of residential | 11 857 | 14 872 | 14 913 | 14 872 | 14 872 | 14 872 | 14 872 | 14 872 | 14 872 |
| **Revenue - Refuse** | | | | | | | | | | |
| **Number of residential properties for which** | Number of residential | 11 798 | 14 841 | 15 147 | 14 841 | 14 841 | 14 841 | 14 841 | 14 841 | 14 841 |
| **Debt to Revenue** | | | | | | | | | | |
| **Financial viability measured in terms of the** | % of debt to revenue | 13,0% | 14,9% | 17,2% | 20,0% | 20,0% | 20,0% | 20,0% | 20,0% | 20,0% |
| **Outstanding Service Debtors** | | | | | | | | | | |
| **Financial viability measured in terms of the** | % of outstanding service | 7,7% | 9,4% | 9,9% | 11,8% | 11,8% | 11,8% | 11,8% | 11,8% | 11,8% |
| **Cover fix operating expenditure** | | | | | | | | | | |
| **Financial viability measured in terms of the** | Number of months it takes to | 75,0% | 157,0% | 249,0% | 120,0% | 120,0% | 120,0% | 120,0% | 120,0% | 120,0% |
| **Debtor payment achieved** | | | | | | | | | | |
| **Achieve a debtor payment percentage of 90% by** | % debtor payment achieved | 84,0% | 84,0% | 96,7% | 90,0% | 90,0% | 90,0% | 90,0% | 90,0% | 90,0% |
| **Corporate Services** | | | | | | | | | | |
| **Function 3** | | | | | | | | | | |
| **Employment Equity Target** | | | | | | | | | | |
| **Percentage of people from employment equity** | % of people employed | 84,0% | 90,0% | 82,0% | 70,0% | 70,0% | 70,0% | 70,0% | 70,0% | 70,0% |
| **Training operational budget** | | | | | | | | | | |
| **Spend 100% of the 0.20% of operational budget** | % budget spent | 0,2% | 0,2% | 0,3% | 0,2% | 0,2% | 0,2% | 0,2% | 0,2% | 0,2% |
| **System of Operational Delegations** | | | | | | | | | | |
| **Review the "System of Operational Delegations"** | System of operational | 0,0% | 0,0% | 0,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **ICT Capital Budget Spend** | | | | | | | | | | |
| **Spend 95% of the allocated capital budget for** | % of budget spent | New KPI | 90,0% | 92,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **HR Strategy and Plan** | | | | | | | | | | |
| **Review the HR Strategy and Plan and submit to** | HR Strategy and Plan | New KPI | New KPI | New KPI | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **HR Policies** | | | | | | | | | | |
| **Review 5 HR Policies by 31 March 2026** | Number of policies reviewed | New KPI | New KPI | New KPI | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Engineering Services** | | | | | | | | | | |
| **Function 4** | | | | | | | | | | |
| **Unaccounted Water losses** | | | | | | | | | | |
| **Limit unaccounted for water to less than 30% by** | % water losses | 37,7% | 35,9% | 37,9% | 30,0% | 30,0% | 30,0% | 30,0% | 30,0% | 30,0% |
| **Unaccounted Electricity** | | | | | | | | | | |
| **Limit unaccounted for electricity to less than** | % unaccounted electricity | 18,9% | 9,3% | 6,2% | 12,0% | 12,0% | 12,0% | 12,0% | 12,0% | 12,0% |
| **Capital Budget Spend - Waste Water** | | | | | | | | | | |
| **Spend 95% of the approved capital budget for** | % budget spent | 89,0% | 90,0% | 77,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Electrical & Mechanical** | | | | | | | | | | |
| **Spend 95% of the approved capital budget for** | % budget spent | 96,0% | 99,0% | 84,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Water Services** | | | | | | | | | | |
| **Spend 95% of the approved capital budget for** | % budget spent | 86,0% | 68,0% | 85,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Roads & Storm Water** | | | | | | | | | | |
| **Spend 95% of the approved capital budget for** | % budget spent | 94,0% | 90,0% | 67,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **MIG Funding Spend**<br>**Spend 100% of MIG Funding allocation by 30** | % budget spent | 88,0% | 60,0% | 101,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Capital Budget Spend - Fleet Management**<br>**Spend 95% of the allocated capital budget for** | % budget spent | 0,0% | 0,0% | 92,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Theft Investigations**<br>**Conduct 550 potential electricity theft** | Number of inspections | 984 | 839 | 1 806 | 550 | 550 | 550 | 550 | 550 | 550 |
| **Capital Budget Spend - Brakkloof 66kV new to**<br>**Spend 95% of the allocated capital budget for** | % budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend- Kurland WTW from 0.6 to**<br>**Spend 95% of the allocated capital budget for** | % budget spent | New KPI | New KPI | 53,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Spend 95% of the budget allocated for the** | % budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Spend 95% of the budget allocated for the** | % budget spent | New KPI | New KPI | 100,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Spend 95% of the budget allocated for the** | % budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Spend 95% of the budget allocated for the** | % budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Spend 95% of the budget allocated for the** | % budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Spend 95% of the budget allocated for the** | % budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Community Services**<br>**Function 5** | | | | | | | | | | |
| **Review Disaster Management Plan**<br>**Review and submit the Disaster Management** | Disaster Management Plan | New KPI | New KPI | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Capital Budget Spend - Construction of a**<br>**Spend 95% of the allocated budget for the** | % budget spent | New KPI | New KPI | 0,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Sports Master Plan**<br>**Submission of the Sports Master Plan to Council** | Sports Master Plan submitted | New KPI | New KPI | 0,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Public Safety Plan**<br>**Develop and submit the Public Safety Plan to** | Public Safety Plan submitted | New KPI | New KPI | 0,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Capital Budget Spend - Greenvalley Sports field**<br>**Spend 95% of the allocated budget for upgrade** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Development and Planning**<br>**Function 6** | | | | | | | | | | |
| **Capital Budget Spend - Upgrade of sewer**<br>**Spend 95% of the budget allocated for the** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Construction of sewer**<br>**Spend 95% of the budget allocated for the** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Construction of water**<br>**Spend 95% of the budget allocated for the** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Qolweni Phase 4B sewer**<br>**Spend 95% of the budget allocated for the** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Capital Budget Spend - Road Network Ebenezer**<br>**Spend 95% of the budget allocated for the road** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Review the LED Strategy**<br>**Review the LED Strategy and submit to Council** | Reviewed LED Strategy | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Capital Budget Spend - Construction of road**<br>**Spend 95% of the budget allocated for the** | % of budget spent | New KPI | New KPI | New KPI | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| **Create Job Opportunities - EPWP**<br>**Create 330 job opportunities in terms of the** | Number of job opportunities | 440,00 | 492,00 | 264,00 | 330,00 | 330,00 | 330,00 | 330,00 | 330,00 | 330,00 |
| **Review Housing Pipline**<br>**Review and submit the Housing pipeline to** | Housing pipeline reviewed | 0,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Review Spatial Development Framework**<br>**Submit the reviewed Spatial Development** | Spatial Development | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **Develop a Growth and Development**<br>**Develop a Growth and Development** | Growth and Development | New KPI | New KPI | 1,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% | 100,0% |
| **And so on for the rest of the Votes**<br>**1. Include a measurable performance objective**<br>**2. Include all Basic Services performance targets**<br>**3. Only include prior year comparative** | | | | | | | | | | |

*1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))*
*2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities*
*3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s*

## WC047 Bitou - Supporting Table SA8 Performance indicators and benchmarks

| Description of financial indicator | Basis of calculation | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Borrowing Management** | | | | | | | | | | | |
| Credit Rating | | | | | | | | | | | |
| Capital Charges to Operating Expenditure | Interest & Principal Paid /Operating Expenditure | 4,2% | 5,2% | 4,6% | 3,5% | 3,5% | 3,5% | 3,5% | 3,4% | 4,0% | 4,7% |
| Capital Charges to Own Revenue | Finance charges & Repayment of borrowing /Own Revenue | 4,2% | 4,9% | 4,4% | 3,6% | 3,5% | 3,5% | 3,5% | 3,4% | 4,0% | 4,6% |
| Borrowed funding of 'own' capital expenditure | Borrowing/Capital expenditure excl. transfers and grants and contributions | 0,0% | 183,6% | 171,1% | 196,1% | 140,6% | 140,6% | 140,6% | 228,9% | 165,2% | 108,2% |
| **Safety of Capital** | | | | | | | | | | | |
| Gearing | Long Term Borrowing/ Funds & Reserves | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Liquidity** | | | | | | | | | | | |
| Current Ratio | Current assets/current liabilities | 1,0 | 1,1 | 1,3 | 1,1 | 1,3 | 1,3 | 0,7 | 1,2 | 1,4 | 1,5 |
| Current Ratio adjusted for aged debtors | Current assets less debtors > 90 days/current liabilities | 1,0 | 1,1 | 1,3 | 1,1 | 1,3 | 1,3 | 0,7 | 1,2 | 1,4 | 1,5 |
| Liquidity Ratio | Monetary Assets/Current Liabilities | 0,1 | 0,4 | 0,5 | 0,3 | 0,5 | 0,5 | 0,2 | 0,4 | 0,4 | 0,5 |
| **Revenue Management** | | | | | | | | | | | |
| Annual Debtors Collection Rate (Payment Level %) | Last 12 Mths Receipts/Last 12 Mths Billing | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue) | | 120,0% | 114,6% | 132,6% | 122,9% | 124,0% | 124,0% | 124,0% | 127,4% | 129,5% | 129,7% |
| Outstanding Debtors to Revenue | Total Outstanding Debtors to Annual Revenue | 10,3% | 35,2% | 38,9% | 35,2% | 40,3% | 40,3% | 29,6% | 36,5% | 33,9% | 33,2% |
| Longstanding Debtors Recovered | Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old | | | | | | | | | | |
| **Creditors Management** | | | | | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within`MFMA' s 65(e)) | | | | | | | | | | |
| Creditors to Cash and Investments | | 38,4% | 50,9% | 51,2% | 139,0% | 98,5% | 98,5% | 39,9% | 107,3% | 117,6% | 730,2% |
| **Other Indicators** | | | | | | | | | | | |
| Electricity Distribution Losses (2) | Total Volume Losses (kW) technical<br>Total Volume Losses (kW) non technical<br>Total Cost of Losses (Rand '000)<br>% Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |
| Water Volumes :System input | Bulk Purchase<br>Water treatment works<br>Natural sources | | | | | | | | | | |
| Water Distribution Losses (2) | Total Volume Losses (kℓ)<br>Total Cost of Losses (Rand '000)<br>% Volume (units purchased and generated less units sold)/units purchased and generated | | | | | | | | | | |

| Description of financial indicator | Basis of calculation | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Employee costs | Employee costs/(Total Revenue - capital revenue) | 34,8% | 34,1% | 34,4% | 38,1% | 38,4% | 38,4% | 38,4% | 37,1% | 37,1% | 37,3% |
| Remuneration | Total remuneration/(Total Revenue - capital revenue) | 35,6% | 34,9% | 35,2% | 38,9% | 39,2% | 39,2% | | 37,8% | 37,8% | 38,0% |
| Repairs & Maintenance | R&M/(Total Revenue excluding capital revenue) | 6,0% | 4,8% | 4,3% | 4,9% | 4,3% | 4,3% | | 3,8% | 5,1% | 4,8% |
| Finance charges & Depreciation | FC&D/(Total Revenue - capital revenue) | 5,9% | 6,7% | 7,7% | 5,6% | 5,5% | 5,5% | 5,5% | 5,5% | 5,9% | 6,4% |
| **IDP regulation financial viability indicators** | | | | | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year) | – | – | – | – | – | – | – | – | – | – |
| ii.O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | 17,0% | 65,8% | 77,0% | 66,1% | 77,5% | 77,5% | 56,1% | 70,3% | 64,2% | 62,6% |
| iii. Cost coverage | (Available cash + Investments)/monthly fixed operational expenditure | 3,9 | 3,6 | 4,4 | 1,0 | 2,3 | 2,3 | 2,4 | 1,4 | 0,7 | 0,1 |

*References*
*1. Consumer debtors > 12 months old are excluded from current assets*
*2. Only include if services provided by the municipality*

Calculation data

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Debtors > 90 days | | | | | | | | | | |
| Monthly fixed operational expenditure | 50 175 | 49 620 | 55 997 | 65 287 | 66 241 | 66 241 | 66 000 | 72 557 | 73 858 | 76 774 |
| Fixed operational expenditure % assumption | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% | 40,0% |
| Own capex | 18 943 | 19 204 | 23 467 | 25 511 | 28 843 | 28 843 | 28 843 | 28 130 | 45 292 | 40 128 |
| Borrowing | – | 35 255 | 40 150 | 50 033 | 40 545 | 40 545 | 40 545 | 64 400 | 74 808 | 43 400 |

## WC047 Bitou - Supporting Table SA9 Social, economic and demographic statistics and assumptions

| Description of economic indicator | Ref. | Basis of calculation | 2001 Census | 2007 Survey | 2011 Census | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Demographics** | | | | | | | | | | | | |
| Population | | Census info and Growth Rate | 29 000 | 39 905 | 49 162 | 72 | 75 | 75 | 71 | 71 | 71 | 71 |
| Females aged 5 - 14 | | Census info and Growth Rate | 1 255 | 3 357 | 2 114 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Males aged 5 - 14 | | Census info and Growth Rate | 1 226 | 3 153 | 2 065 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Females aged 15 - 34 | | Census info and Growth Rate | 1 284 | 7 297 | 2 212 | 13 | 14 | 14 | 12 | 12 | 12 | 12 |
| Males aged 15 - 34 | | Census info and Growth Rate | 1 313 | 7 349 | 2 163 | 13 | 14 | 14 | 13 | 13 | 13 | 13 |
| Unemployment | | Census info and Growth Rate | 6 858 | 9 378 | 11 553 | 21 | 22 | 22 | 32 | 32 | 32 | 32 |
| **Monthly household income (no. of households)** | 1, 12 | | | | | | | | | | | |
| No income | | Census info and Growth Rate | 5 253 | 7 223 | 8 898 | 13 | 14 | 14 | 14 | 14 | 14 | 14 |
| R1 - R1 600 | | Census info and Growth Rate | 1 284 | 1 756 | 2 163 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| R1 601 - R3 200 | | Census info and Growth Rate | 1 284 | 1 756 | 2 163 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| R3 201 - R6 400 | | Census info and Growth Rate | 1 605 | 2 195 | 2 704 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| R6 401 - R12 800 | | Census info and Growth Rate | 4 789 | 6 544 | 8 063 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| R12 801 - R25 600 | | Census info and Growth Rate | 5 661 | 7 742 | 9 537 | 14 | 15 | 15 | 15 | 15 | 15 | 15 |
| R25 601 - R51 200 | | Census info and Growth Rate | 4 027 | 5 507 | 6 784 | 10 | 10 | 10 | 10 | 10 | 10 | 10 |
| R52 201 - R102 400 | | Census info and Growth Rate | 2 626 | 3 591 | 4 425 | 6 | 7 | 7 | 7 | 7 | 7 | 7 |
| R102 401 - R204 800 | | Census info and Growth Rate | 1 955 | 2 674 | 3 294 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| R204 801 - R409 600 | | Census info and Growth Rate | 983 | 1 345 | 1 657 | 2 | 3 | 3 | 3 | 3 | 3 | 3 |
| R409 601 - R819 200 | | Census info and Growth Rate | 438 | 599 | 737 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| > R819 200 | | Census info and Growth Rate | 1 285 | 176 | 216 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Poverty profiles (no. of households)** | | | | | | | | | | | | |
| < R2 060 per household per month | 13 | Census info and Growth Rate | 1 702 | 2 501 | 3 233 | 4 339 | 4 534 | 4 743 | 4 743 | 4 743 | 4 743 | 4 743 |
| **Household/demographics (000)** | | | | | | | | | | | | |
| Number of people in municipal area | | Census info and Growth Rate | 29 182 | 39 905 | 49 162 | 69 | 72 | 75 | 75 | 71 | 71 | 71 |
| Number of poor people in municipal area | | Census info and Growth Rate | – | – | – | – | – | – | – | 38 | 38 | 38 |
| Number of households in municipal area | | Census info and Growth Rate | 8 763 | 12 878 | 16 645 | 17 | 17 | 18 | 18 | 18 | 18 | 18 |
| Number of poor households in municipal area | | 0 | – | – | – | – | – | – | – | 4 | 4 | 4 |
| Definition of poor household (R per month) | | 0 | – | – | – | - | - | - | - | 1 227 | 1 227 | 1 227 |
| **Housing statistics** | 3 | | | | | | | | | | | |
| Formal | | Census info and Growth Rate | 7 002 | 10 290 | 12 018 | 12 018 | 12 559 | 13 137 | 13 137 | 13 303 | 13 303 | 13 303 |
| Informal | | Census info and Growth Rate | 2 | 3 | 4 | 4 627 | 4 835 | 5 058 | 5 058 | 4 494 | 4 494 | 4 494 |
| **Total number of households** | | | 8 755 | 12 866 | 16 285 | 16 645 | 17 394 | 18 194 | 18 194 | 17 797 | 17 797 | 17 797 |
| Dwellings provided by municipality | 4 | 0 | – | – | – | - | - | - | - | 13 303 | 13 303 | 13 303 |
| Dwellings provided by province/s | | 0 | – | – | – | - | - | - | - | 4 494 | 4 494 | 4 494 |
| Dwellings provided by private sector | 5 | 0 | – | – | – | - | - | - | - | 225 | 225 | 225 |
| **Total new housing dwellings** | | | - | - | - | - | - | - | - | 18 022 | 18 022 | 18 022 |

## Detail on the provision of municipal services for A10

| Total municipal services | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Household service targets (000) | | | | | | | | | |

| Municipal in-house services | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Household service targets (000) | | | | | | | | | |

| Municipal entity services | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Household service targets (000) | | | | | | | | | |

| Services provided by 'external mechanisms' | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | Household service targets (000) | | | | | | | | | |

| Detail of Free Basic Services (FBS) provided | Ref. | | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Outcome | Outcome | Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Electricity | Ref. | *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | | Formal settlements - (50 kwh per indigent household per month Rands) | – | 5 025 461 | 5 890 368 | 6 360 191 | 6 360 191 | 6 360 191 | 7 602 940 | 8 355 614 | 9 182 808 |
| Water | Ref. | *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | | Formal settlements - (6 kilolitre per indigent household per month Rands) | – | – | – | 14 717 160 | 15 550 674 | 15 550 674 | 17 605 940 | 18 556 661 | 19 558 721 |
| Sanitation | Ref. | *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | | Formal settlements - (free sanitation service to indigent households) | – | 17 151 054 | (7 809 964) | 30 726 000 | 30 807 737 | 30 807 737 | 36 708 279 | 38 690 526 | 40 779 815 |
| Refuse Removal | Ref. | *Location of households for each type of FBS* | | | | | | | | | |
| List type of FBS service | | Formal settlements - (removed once a week to indigent households) | – | 12 070 840 | (5 369 802) | 22 356 495 | 21 140 697 | 21 140 697 | 23 150 128 | 24 400 235 | 25 717 847 |

*References*

*1. Monthly household income threshold. Should include all sources of income.*

*2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services*
*3. Include total of all housing units within the municipality*
*4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province*
*5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality*
*6. Insert actual or estimated % increases assumed as a basis for budget calculations*
*7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group*
*8. Stand distance <= 200m from dwelling*
*9. Stand distance > 200m from dwelling*
*10. Borehole, spring, rain-water tank etc.*
*11. Must agree to total number of households in municipal area*
*12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire*
*13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons*

## WC047 Bitou Supporting Table SA10 Funding measurement

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Funding measures** | | | | | | | | | | | | |
| Cash/cash equivalents at the year end - R'000 | 18(1)b | 1 | 195 769 | 180 892 | 245 109 | 62 086 | 155 323 | 155 323 | 155 323 | 104 968 | 51 147 | 9 599 |
| Cash + investments at the yr end less applications - R'000 | 18(1)b | 2 | 207 709 | 58 637 | 138 561 | 187 530 | 137 708 | 137 708 | 48 329 | 128 856 | 167 506 | 186 219 |
| Cash year end/monthly employee/supplier payments | 18(1)b | 3 | 3,9 | 3,6 | 4,4 | 1,0 | 2,3 | 2,3 | 2,4 | 1,4 | 0,7 | 0,1 |
| Surplus/(Deficit) excluding depreciation offsets: R'000 | 18(1) | 4 | 48 240 | 79 718 | 85 897 | 133 243 | 94 828 | 94 828 | 94 828 | 72 452 | 68 066 | 96 505 |
| Service charge rev % change - macro CPIX target exclusive | 18(1)a,(2) | 5 | N.A. | (3,7%) | 0,5% | 5,3% | (6,5%) | (6,0%) | (6,0%) | 3,1% | (1,3%) | (1,0%) |
| Cash receipts % of Ratepayer & Other revenue | 18(1)a,(2) | 6 | 79,9% | 79,1% | 85,9% | 83,5% | 83,0% | 83,0% | 83,0% | 84,4% | 85,6% | 85,6% |
| Debt impairment expense as a % of total billable revenue | 18(1)a,(2) | 7 | 5,9% | 5,0% | 4,7% | 2,8% | 2,8% | 2,8% | 2,8% | 3,3% | 3,2% | 4,0% |
| Capital payments % of capital expenditure | 18(1)c;19 | 8 | 0,0% | (20,1%) | (17,3%) | 100,0% | 102,4% | 102,4% | 102,4% | 100,2% | 99,7% | 100,0% |
| Borrowing receipts % of capital expenditure (excl. transfers) | 18(1)c | 9 | 0,0% | 68,7% | 67,6% | 66,2% | 63,4% | 63,4% | 63,4% | 55,9% | 62,3% | 52,0% |
| Grants % of Govt. legislated/gazetted allocations | 18(1)a | 10 | | | | | | | | 100,0% | 100,0% | 100,0% |
| Current consumer debtors % change - incr(decr) | 18(1)a | 11 | N.A. | (77,8%) | 54,1% | 82,7% | (10,8%) | 0,0% | (58,2%) | (4,7%) | (3,2%) | (1,0%) |
| Long term receivables % change - incr(decr) | 18(1)a | 12 | N.A. | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| R&M % of Property Plant & Equipment | 20(1)(vi) | 13 | 3,6% | 2,8% | 2,5% | 2,8% | 2,3% | 2,3% | 2,7% | 3,1% | 3,0% | 0,0% |
| Asset renewal % of capital budget | 20(1)(vi) | 14 | 6,3% | 7,7% | 4,0% | 3,2% | 4,1% | 4,1% | 0,0% | 1,9% | 7,3% | 6,1% |

*References*

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

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Supporting indicators** | | | | | | | | | | | | |
| % incr *total service charges (incl prop rates)* | 18(1)a | | 0,0% | 2,3% | 6,5% | 11,3% | (0,5%) | 0,0% | 0,0% | 9,1% | 4,7% | 5,0% |
| % incr Property Tax | 18(1)a | | 0,0% | (3,7%) | 17,7% | 7,3% | 1,0% | 0,0% | 0,0% | 10,0% | 5,3% | 5,2% |
| % incr Service charges - Electricity | 18(1)a | | 0,0% | 4,9% | 9,8% | 13,5% | (1,1%) | 0,0% | 0,0% | 11,6% | 3,7% | 4,6% |
| % incr Service charges - Water | 18(1)a | | 0,0% | 1,0% | 1,6% | 3,1% | 1,7% | 0,0% | 0,0% | 10,3% | 5,4% | 5,4% |
| % incr Service charges - Waste Water Management | 18(1)a | | 0,0% | (5,2%) | (14,1%) | 19,3% | (0,9%) | 0,0% | 0,0% | 1,4% | 5,4% | 5,3% |
| % incr Service charges - Waste Management | 18(1)a | | 0,0% | 36,2% | (1,2%) | 19,8% | (5,3%) | 0,0% | 0,0% | 3,7% | 5,4% | 5,4% |
| % incr in Sale of Goods and Rendering of Services | 18(1)a | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Total billable revenue | 18(1)a | | 559 186 | 571 971 | 609 281 | 678 103 | 675 022 | 675 022 | 675 022 | 736 737 | 771 513 | 810 234 |
| Service charges | | | 559 186 | 571 971 | 609 281 | 678 103 | 675 022 | 675 022 | 675 022 | 736 737 | 771 513 | 810 234 |
| Property rates | | | 157 194 | 151 413 | 178 261 | 191 257 | 193 250 | 193 250 | 193 250 | 212 575 | 223 838 | 235 478 |
| Service charges - electricity revenue | | | 200 313 | 210 201 | 230 904 | 262 129 | 259 136 | 259 136 | 259 136 | 289 114 | 299 926 | 313 715 |
| Service charges - water revenue | | | 85 578 | 86 449 | 87 795 | 90 492 | 92 029 | 92 029 | 92 029 | 101 466 | 106 931 | 112 674 |
| Service charges - sanitation revenue | | | 82 693 | 78 406 | 67 358 | 80 372 | 79 624 | 79 624 | 79 624 | 80 729 | 85 108 | 89 651 |
| Service charges - refuse removal | | | 33 409 | 45 502 | 44 964 | 53 852 | 50 983 | 50 983 | 50 983 | 52 852 | 55 710 | 58 717 |
| Service charges - other | | | | | | | | | | | | |
| Interest | | | 2 423 | 2 501 | 2 498 | 2 840 | 2 840 | 2 840 | 2 840 | 2 663 | 2 726 | 2 786 |
| Capital expenditure excluding capital grant funding | | | 18 943 | 51 302 | 59 387 | 75 544 | 63 968 | 63 968 | 63 968 | 115 251 | 120 100 | 83 528 |
| Cash receipts from ratepayers | 18(1)a | | 509 685 | 502 563 | 605 314 | 636 635 | 636 715 | 636 715 | 636 715 | 697 754 | 740 625 | 778 484 |
| Ratepayer & Other revenue | 18(1)a | | 637 958 | 635 004 | 704 762 | 762 051 | 766 847 | 766 847 | 766 847 | 826 971 | 865 004 | 909 370 |
| Change in consumer debtors (current and non-current) | | | N/A | (215 514) | 33 259 | 78 331 | (18 671) | – | (89 804) | 82 594 | (4 637) | (1 360) |
| Operating and Capital Grant Revenue | 18(1)a | | 189 858 | 192 537 | 216 810 | 307 747 | 278 920 | 278 920 | 278 920 | 277 135 | 263 335 | 283 316 |
| Capital expenditure - total | 20(1)(vi) | | 79 574 | 84 807 | 104 311 | 183 160 | 151 080 | 151 080 | 151 080 | 178 441 | 174 944 | 154 971 |
| Capital expenditure - renewal | 20(1)(vi) | | 5 050 | 6 567 | 4 142 | 5 900 | 6 190 | 6 190 | | 3 321 | 12 722 | 9 518 |
| **Supporting benchmarks** | | | | | | | | | | | | |
| Growth guideline maximum | | | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% | 6,0% |
| CPI guideline | | | 4,3% | 3,9% | 4,6% | 5,0% | 5,0% | 5,0% | 5,0% | 5,4% | 5,6% | 5,4% |
| DoRA operating grants total MFY | | | | | | | | | | 165 976 | 171 180 | 177 901 |
| DoRA capital grants total MFY | | | | | | | | | | 25 936 | 29 268 | 30 452 |
| Provincial operating grants | | | | | | | | | | 44 488 | 33 274 | 29 771 |
| Provincial capital grants | | | | | | | | | | 40 735 | 29 613 | 45 191 |
| District Municipality grants | | | | | | | | | | – | – | – |
| Total gazetted/advised national, provincial and district grants | | | | | | | | | | 277 135 | 263 335 | 283 316 |
| Average annual collection rate (arrears inclusive) | | | | | | | | | | | | |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **DoRA operating** | | | | | | | | | | | | |
| Operational Revenue:General Revenue:Equitable Share | | | | | | | | | | 161 287 | 167 903 | 174 474 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | | | | | | | | | 1 599 | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | | | | | | | | | 1 900 | 2 000 | 2 100 |
| Municipal Infrastructure Grant [Schedule 5B] | | | | | | | | | | 1 190 | 1 277 | 1 328 |
| | | | | | | | | | | **165 976** | **171 180** | **177 901** |
| **DoRA Capital** | | | | | | | | | | | | |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | | | | | | | | | 3 321 | 5 000 | 5 226 |
| Municipal Infrastructure Grant [Schedule 5B] | | | | | | | | | | 22 615 | 24 268 | 25 226 |
| | | | | | | | | | | **25 936** | **29 268** | **30 452** |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Trend** | | | | | | | | | | | | |
| Change in consumer debtors (current and non-current) | | | N/A | (215 514) | 33 259 | 78 331 | (18 671) | – | (89 804) | 82 594 | (4 637) | (1 360) |
| **Total Operating Revenue** | | | 799 325 | 839 947 | 909 728 | 973 266 | 986 878 | 986 878 | 986 878 | 1 067 974 | 1 099 214 | 1 146 596 |
| **Total Operating Expenditure** | | | 799 680 | 796 795 | 874 170 | 970 877 | 983 608 | 983 608 | 983 608 | 1 062 192 | 1 090 028 | 1 125 734 |
| **Operating Performance Surplus/(Deficit)** | | | (355) | 43 151 | 35 558 | 2 389 | 3 270 | 3 270 | 3 270 | 5 782 | 9 185 | 20 862 |
| **Cash and Cash Equivalents (30 June 2012)** | | | | | | | | | | – | | |
| **Revenue** | | | | | | | | | | | | |
| % Increase in Total Operating Revenue | | | | 5,1% | 8,3% | 7,0% | 1,4% | 0,0% | 0,0% | 8,2% | 2,9% | 4,3% |
| % Increase in Property Rates Revenue | | | | (3,7%) | 17,7% | 7,3% | 1,0% | 0,0% | 0,0% | 10,0% | 5,3% | 5,2% |
| % Increase in Electricity Revenue | | | | 4,9% | 9,8% | 13,5% | (1,1%) | 0,0% | 0,0% | 11,6% | 3,7% | 4,6% |
| % Increase in Property Rates & Services Charges | | | | 2,3% | 6,5% | 11,3% | (0,5%) | 0,0% | 0,0% | 9,1% | 4,7% | 5,0% |
| **Expenditure** | | | | | | | | | | | | |
| % Increase in Total Operating Expenditure | | | | (0,4%) | 9,7% | 11,1% | 1,3% | 0,0% | 0,0% | 8,0% | 2,6% | 3,3% |
| % Increase in Employee Costs | | | | 3,0% | 9,3% | 18,6% | 2,1% | 0,0% | 0,0% | 4,6% | 2,9% | 4,9% |
| % Increase in Electricity Bulk Purchases | | | | 1,8% | 21,5% | 17,4% | (3,0%) | 0,0% | (30,4%) | 11,3% | 5,4% | 6,2% |
| Average Cost Per Budgeted Employee Position (Remuneration) | | | | | 730887,4027 | 2107605,085 | | | | 2249972,244 | | |
| Average Cost Per Councillor (Remuneration) | | | | | 0 | 0 | | | | 0 | | |
| R&M % of PPE | | | 3,6% | 2,8% | 2,5% | 2,8% | 2,3% | 2,3% | | 2,7% | 3,1% | 3,0% |
| Asset Renewal and R&M as a % of PPE | | | 4,0% | 5,4% | 5,1% | 7,5% | 6,5% | 6,5% | | 7,1% | 8,1% | 7,6% |
| Debt Impairment % of Total Billable Revenue | | | 5,9% | 5,0% | 4,7% | 2,8% | 2,8% | 2,8% | 2,8% | 3,3% | 3,2% | 4,0% |
| **Capital Revenue** | | | | | | | | | | | | |
| Internally Funded & Other (R'000) | | | – | 32 098 | 35 920 | 50 033 | 35 125 | 35 125 | 35 125 | 87 121 | 74 808 | 43 400 |
| Borrowing (R'000) | | | 60 631 | 33 505 | 44 924 | 107 616 | 87 112 | 87 112 | 87 112 | 63 190 | 54 844 | 71 443 |
| Grant Funding and Other (R'000) | | | – | – | – | – | – | – | – | – | – | – |
| Internally Generated funds % of Non Grant Funding | | | 420,1% | 608,8% | 598,4% | 914,1% | 645,6% | 645,6% | 645,6% | 944,1% | 551,4% | 494,3% |
| Borrowing % of Non Grant Funding | | | 320,1% | 174,5% | 191,7% | 421,8% | 302,0% | 302,0% | 302,0% | 224,6% | 121,1% | 178,0% |
| Grant Funding % of Total Funding | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Capital Expenditure** | | | | | | | | | | | | |
| Total Capital Programme (R'000) | | | – | – | – | – | – | – | – | – | – | – |
| Asset Renewal | | | – | – | – | – | – | – | – | – | – | – |
| Asset Renewal % of Total Capital Expenditure | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| **Cash** | | | | | | | | | | | | |
| Cash Receipts % of Rate Payer & Other | | | 79,9% | 79,1% | 85,9% | 83,5% | 83,0% | 83,0% | 83,0% | 84,4% | 85,6% | 85,6% |
| Cash Coverage Ratio | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Borrowing** | | | | | | | | | | | | |
| Credit Rating (2009/10) | | | | | | | | | | 0 | | |
| Capital Charges to Operating | | | 4,2% | 5,2% | 4,6% | 3,5% | 3,5% | 3,5% | 3,5% | 3,4% | 4,0% | 4,7% |
| Borrowing Receipts % of Capital Expenditure | | | 0,0% | 68,7% | 67,6% | 66,2% | 63,4% | 63,4% | 63,4% | 55,9% | 62,3% | 52,0% |
| **Reserves** | | | | | | | | | | | | |
| Surplus/(Deficit) | | | 207 709 | 58 637 | 138 561 | 187 530 | 137 708 | 137 708 | 48 329 | 128 856 | 167 506 | 186 219 |
| **Free Services** | | | | | | | | | | | | |
| Free Basic Services as a % of Equitable Share | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Free Services as a % of Operating Revenue (excl operational transfers) | | | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% | 0,0% |
| Total Operating Revenue | | | 799 325 | 839 947 | 909 728 | 973 266 | 986 878 | 986 878 | 986 878 | 1 067 974 | 1 099 214 | 1 146 596 |
| Total Operating Expenditure | | | 799 680 | 796 795 | 874 170 | 970 877 | 983 608 | 983 608 | 983 608 | 1 062 192 | 1 090 028 | 1 125 734 |

| Description | MFMA section | Ref | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Surplus/(Deficit) Budgeted Operating Statement | | | (355) | 43 151 | 35 558 | 2 389 | 3 270 | 3 270 | 3 270 | 5 782 | 9 185 | 20 862 |
| Surplus/(Deficit) Considering Reserves and Cash Backing | | | 207 709 | 58 637 | 138 561 | 187 530 | 137 708 | 137 708 | 48 329 | 128 856 | 167 506 | 186 219 |
| **MTREF Funded (1) / Unfunded (0)** | | 15 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| **MTREF Funded ✓ / Unfunded ×** | | 15 | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ | ✓ |

*References*
*15. Subject to figures provided in Schedule.*

## WC047 Bitou - Supporting Table SA11 Property rates summary

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Valuation:** | 1 | | | | | | | | | |
| Date of valuation: | | | | | 2020/07/01 | | | 2024/07/01 | | |
| Financial year valuation used | | | | | **2021/2022** | | | **2025/2026** | | |
| Municipal by-laws s6 in place? (Y/N) | 2 | | | | Y | | | Y | | |
| Municipal/assistant valuer appointed? (Y/N) | | | | | Y | | | Y | | |
| Municipal partnership s38 used? (Y/N) | | | | | N | | | N | | |
| No. of assistant valuers (FTE) | 3 | | | – | 1 | | | 1 | | |
| No. of data collectors (FTE) | 3 | | | – | 1 | | | – | | |
| No. of internal valuers (FTE) | 3 | | | – | – | | | – | | |
| No. of external valuers (FTE) | 3 | | | – | 1 | | | 1 | | |
| No. of additional valuers (FTE) | 4 | | | – | 1 | | | 1 | | |
| Valuation appeal board established? (Y/N) | | | | | Y | | | Y | | |
| Implementation time of new valuation roll (mths) | | | | – | – | | | 12 | | |
| No. of properties | 5 | | | – | 20 408 | | | 21 594 | | |
| No. of sectional title values | 5 | | | – | 3 789 | | | 3 804 | | |
| No. of unreasonably difficult properties s7(2) | | | | – | – | | | – | | |
| No. of supplementary valuations | | | | – | 421 | | | | | |
| No. of valuation roll amendments | | | | – | 421 | | | | | |
| No. of objections by rate payers | | | | – | – | | | – | | |
| No. of appeals by rate payers | | | | – | – | | | – | | |
| No. of successful objections | 8 | | | – | – | | | – | | |
| No. of successful objections > 10% | 8 | | | – | – | | | – | | |
| Supplementary valuation | | | | – | | | | | | |
| Public service infrastructure value (Rm) | 5 | | | – | 57 | | | 181 | | |
| Municipality owned property value (Rm) | | | | – | 652 | | | 787 | | |
| **Valuation reductions:** | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | | | – | – | – | 0 | – | – | – |
| Valuation reductions-nature reserves/park (Rm) | | | | – | – | – | – | – | – | – |
| Valuation reductions-mineral rights (Rm) | | | | – | – | – | – | – | – | – |
| Valuation reductions-R15,000 threshold (Rm) | | | | – | 1 | 1 | 1 | 239 | 239 | 239 |
| Valuation reductions-public worship (Rm) | | | | – | – | – | 83 | 95 | 95 | 95 |
| Valuation reductions-other (Rm) | | | | – | – | – | – | – | – | – |
| **Total valuation reductions:** | | **–** | **–** | **–** | **1** | **1** | **84** | **84** | **84** | **84** |
| Total value used for rating (Rm) | 5 | | | – | – | – | – | – | – | – |
| Total land value (Rm) | 5 | | | – | – | – | – | – | – | – |
| Total value of improvements (Rm) | 5 | | | – | – | – | – | – | – | – |
| Total market value (Rm) | 5 | | | – | – | – | – | – | – | – |
| **Rating:** | | | | | | | | | | |
| Residential rate used to determine rate for other categories? (Y/N) | | | | | Yes | | | Yes | | |
| Differential rates used? (Y/N) | 5 | | | | Yes | | | Yes | | |
| Limit on annual rate increase (s20)? (Y/N) | | | | | Yes | Yes | Yes | Yes | Yes | Yes |
| Special rating area used? (Y/N) | | | | | Yes | | | Yes | | |
| Rates policy accompanying budget? (Y/N) | | | | | Yes | | | Yes | | |
| **Rate revenue:** | | | | | | | | | | |
| Rate revenue budget (R '000) | 6 | | | 156 633 | 183 074 | 187 160 | 187 160 | 212 575 | 223 838 | 235 478 |
| Rate revenue expected to collect (R'000) | 6 | | | | 173 920 | 177 802 | 177 802 | 187 644 | 198 152 | 209 050 |
| Expected cash collection rate (%) | | | | | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% | 95,0% |
| Special rating areas (R'000) | 7 | | | – | 1 535 | 1 535 | 1 535 | 1 589 | 1 724 | 1 862 |
| Rebates, exemptions - indigent (R'000) | | | | 5 189 | 3 295 | 7 357 | 7 357 | 6 201 | 6 201 | 6 201 |
| Rebates, exemptions - pensioners (R'000) | | | | – | – | – | – | – | – | – |
| Rebates, exemptions - bona fide farm. (R'000) | | | | – | – | – | – | – | – | – |
| Rebates, exemptions - other (R'000) | | | | – | – | – | – | – | – | – |
| Phase-in reductions/discounts (R'000) | | | | – | – | – | – | – | – | – |
| **Total rebates,exemptns,reductns,discs (R'000)** | | **–** | **–** | **5 189** | **3 295** | **7 357** | **7 357** | **6 201** | **6 201** | **6 201** |

*References*
*1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand*
*2. To give effect to rates policy*
*3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff*
*4. Required to implement new system (FTE)*
*5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12*
*6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)*
*7. Included in rate revenue budget*
*8. In favour of the rate-payer*

## WC047 Bitou - Supporting Table SA12a Property rates by category (current year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Current Year 2024/25** | | | | | | | | | | | | | |
| **Valuation:** | | | | | | | | | | | | | |
| No. of properties | | 520 | 65 | – | 15 939 | 494 | 10 | 35 | 531 | 1 363 | 4 | – | 19 |
| No. of sectional title property values | | – | – | – | 3 741 | – | – | – | – | – | – | – | 4 |
| No. of supplementary valuations | | 64 | 2 | – | 279 | 17 | – | – | 2 | 20 | – | – | 0 |
| Supplementary valuation (Rm) | | 193 121 000 | 5 000 000 | – | 1 152 975 000 | 64 660 000 | – | – | 1 000 | 63 360 000 | – | – | 1 479 117 |
| Years since last valuation **(select)** | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| Frequency of valuation **(select)** | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| Method of valuation used **(select)** | | Other | Other | Market | Market | Other | Other | Other | Other | Other | Other | Market | |
| Base of valuation **(select)** | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | |
| Phasing-in properties s21 (number) | | – | – | – | 15 393 | – | – | – | – | – | – | – | 15 |
| Combination of rating types used? (Y/N) | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| Flat rate used? (Y/N) | | No | No | No | No | No | No | No | No | No | No | No | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | – | – | – | – | – | – | 0 | – | – | – | – | 26 |
| Valuation reductions-R15,000 threshold (Rm) | | – | – | – | 1 | – | – | – | – | – | – | – | 1 378 |
| **Total valuation reductions:** | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 1 882 | 111 | – | 23 803 | 2 000 | | 216 | 40 | 1 404 | 17 | – | 29 471 641 |
| Total market value (Rm) | 6 | 1 882 | 111 | – | 24 889 | 2 000 | – | 216 | 57 | 1 404 | 17 | – | 30 574 885 |
| **Rating:** | | | | | | | | | | | | | |
| Average rate | 3 | – | – | – | – | – | – | – | – | – | – | – | |
| Rate revenue budget (R '000) | | 19 538 | 1 223 | – | 151 286 | 3 024 | 35 | 2 116 | 147 | 9 730 | – | – | 187 098 |
| Rate revenue expected to collect (R'000) | | 18 561 | 1 162 | – | 136 157 | 2 873 | – | 2 011 | – | 8 757 | – | – | 169 520 |
| Expected cash collection rate (%) | 4 | 95,0% | 95,0% | 0,0% | 90,0% | 95,0% | 0,0% | 95,0% | 0,0% | 90,0% | 0,0% | 0,0% | 0 |
| Special rating areas (R'000) | | | | | 1 535 | | | | | | | | 1 535 |
| Rebates, exemptions - indigent (R'000) | | – | – | – | 5 804 | – | – | – | – | – | – | – | 5 804 |
| **Total rebates,exemptns,reductns,discs (R'000)** | | | | | | | | | | | | | – |

*References*

*1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations*
*2. Include value of additional reductions is 'free' value greater than MPRA minimum.*
*3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum*
*4. Include arrears collections*
*5. In favour of the rate-payer*
*6. Provide relevant information for historical comparisons.*

## WC047 Bitou - Supporting Table SA12b Property rates by category (budget year)

| Description | Ref | Business and commercial properties | Industrial properties | Mining properties | Residential properties | Agricultural properties | Public benefit organisations | Public service purpose properties | Public service infrastructure properties | Vacant land | Sport Clubs and Fields (Bitou only) | Sectional Title Garages (Drakenstein only) | Sum |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Budget Year 2025/26** | | | | | | | | | | | | | |
| **Valuation:** | | | | | | | | | | | | | |
| No. of properties | | 671 | 68 | – | 16 887 | 506 | 59 | 38 | 541 | 1 350 | 4 | – | 20 |
| No. of sectional title property values | | – | – | – | 3 741 | – | – | – | – | – | – | – | 4 |
| Years since last valuation **(select)** | | 5 | 5 | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| Frequency of valuation **(select)** | | 5 | 5 | | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| Method of valuation used **(select)** | | Other | Other | | Market | Other | Other | Other | Other | Other | Other | Other | |
| Base of valuation **(select)** | | Land & impr. | Land & impr. | | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | Land & impr. | |
| Phasing-in properties s21 (number) | | – | – | | – | – | – | – | – | – | – | – | – |
| Combination of rating types used? (Y/N) | | Yes | Yes | | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | |
| Flat rate used? (Y/N) | | No | No | | No | No | No | No | No | No | No | No | |
| Is balance rated by uniform rate/variable rate? | | | | | | | | | | | | | |
| **Valuation reductions:** | | | | | | | | | | | | | |
| Valuation reductions-public infrastructure (Rm) | | – | – | – | – | – | – | – | 0 | – | – | – | 27 |
| Valuation reductions-R15,000 threshold (Rm) | | – | – | – | 1 | – | – | – | – | – | – | – | 1 378 |
| **Total valuation reductions:** | | | | | | | | | | | | | |
| Total value used for rating (Rm) | 6 | 2 954 | 167 | – | 35 404 | 2 552 | 239 | 295 | 181 | 1 649 | 17 | – | 43 457 263 |
| Total market value (Rm) | 6 | 2 954 | 167 | – | 35 404 | 2 552 | 239 | 295 | 181 | 1 649 | 17 | – | 43 457 263 |
| **Rating:** | | | | | | | | | | | | | |
| Average rate | 3 | – | – | – | – | – | – | – | – | – | – | – | |
| Rate revenue budget (R '000) | | 25 274 | 1 390 | – | 175 697 | 3 300 | – | 2 552 | 180 | 11 831 | – | – | 220 223 |
| Rate revenue expected to collect (R'000) | | 19 595 | 1 226 | – | 141 065 | 3 033 | – | 2 123 | – | 9 244 | – | – | 176 286 |
| Expected cash collection rate (%) | 4 | 95,0% | 95,0% | 0,0% | 90,0% | 95,0% | 0,0% | 95,0% | 0,0% | 90,0% | 0,0% | 0,0% | 0 |
| Special rating areas (R'000) | | | | | 1 589 | | | | | | | | 1 589 |
| Rebates, exemptions - indigent (R'000) | | – | – | – | 6 201 | – | – | – | – | – | – | – | 6 201 |
| **Total rebates,exemptns,reductns,discs (R'000)** | | – | – | – | 6 201 | – | – | – | – | – | – | – | 6 201 |

*References*
*1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations*
*2. Include value of additional reductions is 'free' value greater than MPRA minimum.*
*3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum*
*4. Include arrears collections*
*5. In favour of the rate-payer*
*6. Provide relevant information for historical comparisons.*

## WC047 Bitou - Supporting Table SA13a Service Tariffs by category

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Property rates** *(rate in the Rand)* | 1 | | | | | | | | |
| Residential properties | | Cent in Rand | 0,0054 | 0,0056 | 0,0060 | 0,0064 | 0,0053 | 0,0056 | 0,0059 |
| Residential properties - vacant land | | Cent in Rand | 0,0070 | 0,0073 | 0,0078 | 0,0083 | 0,0069 | 0,0073 | 0,0077 |
| Farm properties - used | | Cent in Rand | 0,0013 | 0,0014 | 0,0015 | 0,0016 | 0,0013 | 0,0014 | 0,0015 |
| Farm properties - not used | | | | | | | | | |
| Industrial properties | | Cent in Rand | 0,0089 | 0,0094 | 0,0100 | 0,0106 | 0,0089 | 0,0094 | 0,0099 |
| Business and commercial properties | | Cent in Rand | 0,0089 | 0,0093 | 0,0100 | 0,0106 | 0,0089 | 0,0094 | 0,0099 |
| State-owned properties | | Cent in Rand | 0,0089 | 0,0094 | 0,0100 | 0,0106 | 0,0089 | 0,0094 | 0,0099 |
| Public service infrastructure | | Cent in Rand | 0,0013 | 0,0014 | 0,0015 | 0,0016 | 0,0013 | 0,0014 | 0,0015 |
| **Property rates by usage** | | | | | | | | | |
| Business and commercial properties | | Cent in Rand | 0,0089 | 0,0093 | 0,0100 | 0,0106 | 0,0089 | 0,0094 | 0,0099 |
| Industrial properties | | Cent in Rand | 0,0089 | 0,0093 | 0,0100 | 0,0106 | 0,0089 | 0,0094 | 0,0099 |
| Residential properties | | Cent in Rand | 0,0054 | 0,0056 | 0,0060 | 0,0064 | 0,0053 | 0,0056 | 0,0059 |
| Agricultural properties | | Cent in Rand | 0,0013 | 0,0014 | 0,0015 | 0,0016 | 0,0013 | 0,0014 | 0,0015 |
| Public benefit organisations | | Cent in Rand | 0,0013 | 0,0014 | 0,0015 | 0,0016 | 0,0013 | 0,0014 | 0,0015 |
| Public service purpose properties | | Cent in Rand | 0,0089 | 0,0094 | 0,0100 | 0,0106 | 0,0089 | 0,0094 | 0,0099 |
| Public service infrastructure properties | | Cent in Rand | 0,0014 | 0,0013 | 0,0014 | 0,0015 | 0,0013 | 0,0014 | 0,0015 |
| Sport Clubs and Fields (Bitou only) | | Cent in Rand | 0,0054 | 0,0056 | 0,0060 | 0,0064 | 0,0053 | 0,0056 | 0,0059 |
| **Exemptions, reductions and rebates** *(Rands)* | | | | | | | | | |
| ***Residential properties*** | | | | | | | | | |
| R15 000 threshhold rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| General residential rebate | | Sec 15 (2)(e ) | 1 796 | 1 966 | 2 017 | 2 131 | 1 734 | 1 827 | 1 926 |
| **Water tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | Includes accomodation | 385 | 403 | 222 | 239 | 252 | 266 | 280 |
| Service point - vacant land *(Rands/month)* | | Domestic - per annum | 4 617 | 4 838 | 5 167 | 5 555 | 5 855 | 6 171 | 6 505 |
| Water usage - Block 1 (c/kl) | | 0 - 25 kilolitres | - | - | 8 | 9 | 9 | 10 | 11 |
| Water usage - Block 2 (c/kl) | | 26 - 30 kilolitres | 9 | 9 | 10 | 11 | 11 | 12 | 13 |
| Water usage - Block 3 (c/kl) | | 31 - 40 kilolitres | 13 | 13 | 14 | 15 | 16 | 17 | 18 |
| Water usage - Block 4 (c/kl) | | 41 - 50 kilolitres | 15 | 16 | 17 | 18 | 19 | 21 | 22 |
| Water usage - Block 5 (c/kl) | | 51 - 60 kilolitres | 20 | 21 | 22 | 24 | 25 | 27 | 28 |
| Water usage - Block 6 (c/kl) | | 61 - 70 kilolitres | - | 27 | 28 | 30 | 32 | 34 | 36 |
| ***Other*** | 2 | Above 70 kilolitres | - | 52 | 56 | 60 | 63 | 66 | 70 |
| **Waste water tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | Per Annum / per Unit | 5 702 | 5 975 | 6 382 | 6 829 | 7 198 | 7 587 | 7 997 |
| Service point - vacant land *(Rands/month)* | | Single Residential Erven | 5 702 | 5 975 | 6 382 | 6 829 | 7 198 | 7 587 | 7 997 |
| **Electricity tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee *(Rands/month)* | | Basic Charge (Per Month) | 353 | 379 | 437 | 437 | 480 | 527 | 580 |
| Service point - vacant land *(Rands/month)* | | Availability Charges | 387 | 416 | 478 | 530 | 583 | 641 | 704 |
| Meter - IBT Block 1 (c/kwh) | | Block 1: 0 - 50kWh | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Meter - IBT Block 2 (c/kwh) | | Block 2: 51 - 350kWh | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Meter - IBT Block 3 (c/kwh) | | Block 3: 351 - 600kWh | 2 | 2 | 3 | 3 | 3 | 4 | 4 |
| Meter - IBT Block 4 (c/kwh) | | Block 4: > 600kWh | 3 | 3 | 3 | 4 | 4 | 4 | 5 |
| Meter - IBT Block 5 (c/kwh) | | | | | | - | - | - | - |
| Prepaid - IBT Block 1 (c/kwh) | | Block 1: 0 - 50kWh | 1 | 1 | 1 | 2 | 2 | 2 | 2 |
| Prepaid - IBT Block 2 (c/kwh) | | Block 2: 51 - 350kWh | 2 | 2 | 2 | 2 | 2 | 3 | 3 |
| Prepaid - IBT Block 3 (c/kwh) | | Block 3: 351 - 600kWh | 2 | 2 | 3 | 3 | 3 | 4 | 4 |
| Prepaid - IBT Block 4 (c/kwh) | | Block 4: > 600kWh | 3 | 3 | 3 | 4 | 4 | 4 | 5 |
| **Waste management tariffs** | | | | | | | | | |
| ***Domestic*** | | | | | | | | | |
| Basic charge/fixed fee | | Single Residential and | 3 308 | 3 467 | 3 703 | 4 307 | 4 539 | 4 784 | 5 043 |

WC047 Bitou - Supporting Table SA13b Service Tariffs by category - explanatory

| Description | Ref | Provide description of tariff structure where appropriate | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Exemptions, reductions and rebates** *(Rands)* | | | | | | | | | |
| General residential rebate | | | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 | 15 000 |
| *In respect of all properties that are valued up to and* | | | 335 000 | 335 000 | 985 000 | 335 000 | 335 000 | 335 000 | 335 000 |
| **Water tariffs** | | | | | | | | | |
| *Per Non-Profit Community Crèche (On Application Only)* | | First 40 Kl water free | 400 | 419 | 448 | 482 | 508 | 535 | 564 |
| *Shops / Offices / Accomodation establishment* | | Per Unit | 500 | 524 | 560 | 602 | 634 | 669 | 705 |
| *Restaurants* | | Per Unit | 1 000 | 1 048 | 1 120 | 1 204 | 1 269 | 1 337 | 1 409 |
| *Hotels / Boarding Houses* | | Per Unit | 500 | 524 | 560 | 602 | 634 | 669 | 705 |
| *Caravan Parks* | | Per Unit | 500 | 524 | 560 | 602 | 634 | 669 | 705 |
| *Industrial* | | Per Unit | 1 000 | 1 048 | 1 120 | 1 204 | 1 269 | 1 337 | 1 409 |
| *Schools* | | Per Unit | 1 000 | 1 048 | 1 120 | 1 204 | 1 269 | 1 337 | 1 409 |
| *Rural Areas* | | Per Unit | - | 524 | 560 | 602 | 634 | 669 | 705 |
| *Availability Charges - Per Annum* | | | | - | - | - | - | - | - |
| *Domestic* | | Per Unit | 4 617 | 4 838 | 5 167 | 5 555 | 5 855 | 6 171 | 6 505 |
| *Other* | | Per Unit | 12 006 | 12 582 | 13 438 | 14 446 | 15 226 | 16 048 | 16 914 |
| **Waste water tariffs** | | | | | | | | | |
| Single Residential and Churches | | Per Annum / per Unit | 5 702 | 5 975 | 6 382 | 6 829 | 7 198 | 7 587 | 7 997 |
| *Single Residential properties utilised for business* | | Per Unit or Equivalent as per | 11 396 | 11 943 | 12 755 | 13 648 | 14 317 | 15 033 | 15 800 |
| *General Residential, Shops, Offices, Hotels , including* | | Per Annum | 8 766 | 9 187 | 9 812 | 10 499 | 11 013 | 11 564 | 12 154 |
| *Restaurants* | | Per Unit or Equivalent as per | 11 396 | 11 943 | 12 755 | 13 648 | 14 317 | 15 033 | 15 800 |
| *Schools (As at 31 May each Year)* | | Per learner per Annum | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| *Hostels (As at 31 May each Year)* | | Per learner per Annum | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| *Group Housing & Resort Zones* | | Per unit per Annum | 5 702 | 5 975 | 6 382 | 6 829 | 7 164 | 7 522 | 7 906 |
| **Electricity tariffs** | | | | | | | | | |
| Domestic Consumer Tariffs | | (fill in thresholds) | - | - | | - | - | - | - |
| *Prepaid Meters* | | (fill in thresholds) | - | - | | - | - | - | - |
| *Lifeline 0- 30A* | | (fill in thresholds) | - | - | | - | - | - | - |
| *Basic Charge* | | (fill in thresholds) | - | - | | - | - | - | - |
| *Block 1: 0 - 50kWh* | | (fill in thresholds) | 1 | 1 | 1 | 1 | 2 | 2 | 2 |
| *Block 2: 51 - 350kWh* | | (fill in thresholds) | 1 | 2 | 2 | 2 | 2 | 2 | 3 |
| *Block 3: 351 - 600kWh* | | (fill in thresholds) | 2 | 2 | 2 | 3 | 3 | 3 | 4 |
| *Block 4: > 600kWh* | | (fill in thresholds) | 2 | 3 | 3 | 3 | 4 | 4 | 4 |
| *Single Phase* | | (fill in thresholds) | | | | - | - | - | - |
| *33A to 45A* | | (fill in thresholds) | | | | - | - | - | - |
| *Basic Charge (Per Month)* | | (fill in thresholds) | 308 | 353 | 379 | 437 | 484 | 537 | 596 |
| *Block 1: 0 - 50kWh* | | (fill in thresholds) | 1 | 1 | 1 | 1 | 2 | 2 | 2 |
| *Block 2: 51 - 350kWh* | | (fill in thresholds) | 1 | 2 | 2 | 2 | 2 | 2 | 3 |
| *Block 3: 351 - 600kWh* | | (fill in thresholds) | 2 | 2 | 2 | 3 | 3 | 3 | 4 |
| *Block 4: > 600kWh* | | (fill in thresholds) | 2 | 3 | 3 | 3 | 4 | 4 | 4 |

## WC047 Bitou - Supporting Table SA14 Household bills

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Rand/cent | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 % incr. | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Monthly Account for Household - 'Middle Income Range'** | 1 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | 305,97 | 163,84 | 494,14 | 364,19 | 364,19 | 364,19 | (16,3%) | 304,65 | 321,10 | 338,44 |
| Electricity: Basic levy | | 352,98 | 379,35 | 436,60 | 436,60 | 436,60 | 436,60 | 9,9% | 479,80 | 527,30 | 579,50 |
| Electricity: Consumption | | 2 176,63 | 2 268,54 | 2 611,07 | 2 896,21 | 2 896,21 | 2 896,21 | 9,9% | 3 182,93 | 3 498,03 | 3 844,32 |
| Water: Basic levy | | 384,73 | 403,20 | 222,30 | 239,00 | 239,00 | 239,00 | 5,4% | 251,90 | 265,50 | 279,80 |
| Water: Consumption | | 45,23 | 47,40 | 50,65 | 278,95 | 278,95 | 278,95 | 5,4% | 293,90 | 309,75 | 326,50 |
| Sanitation | | 475,13 | 497,94 | 531,80 | 569,08 | 569,08 | 569,08 | 5,4% | 599,83 | 632,25 | 666,42 |
| Refuse removal | | 275,69 | 288,92 | 308,57 | 358,90 | 358,90 | 358,90 | 5,4% | 378,30 | 398,73 | 420,26 |
| **sub-total** | | **4 016,36** | **4 049,19** | **4 655,13** | **5 142,93** | **5 142,93** | **5 142,93** | **6,8%** | **5 491,31** | **5 952,66** | **6 455,24** |
| VAT on Services | | 556,56 | 582,80 | 624,15 | 716,81 | 716,81 | 716,81 | 8,5% | 778,00 | 844,73 | 917,52 |
| **Total large household bill:** | | **4 572,92** | **4 631,99** | **5 279,28** | **5 859,74** | **5 859,74** | **5 859,74** | **7,0%** | **6 269,31** | **6 797,39** | **7 372,76** |
| **% increase/-decrease** | | | **1,3%** | **14,0%** | **11,0%** | **–** | **–** | | **7,0%** | **8,4%** | **8,5%** |
| **Monthly Account for Household - 'Affordable Range'** | 2 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | 215,38 | 216,63 | 842,60 | 3 094,30 | – | 257,86 | (16,3%) | 215,70 | 227,35 | 239,63 |
| Electricity: Basic levy | | 352,98 | 379,35 | 436,60 | 436,60 | – | 436,60 | 9,9% | 479,80 | 527,30 | 579,50 |
| Electricity: Consumption | | 1 155,22 | 866,04 | 904,58 | 1 154,85 | – | 1 154,85 | 9,9% | 1 269,17 | 1 394,81 | 1 532,89 |
| Water: Basic levy | | 384,73 | 403,20 | 222,30 | 239,00 | – | 239,00 | 5,4% | 251,90 | 265,50 | 279,80 |
| Water: Consumption | | – | – | – | 224,50 | – | 224,50 | 5,3% | 236,50 | 249,25 | 262,75 |
| Sanitation | | 475,13 | 497,94 | 531,80 | 569,08 | – | 569,08 | 5,4% | 599,83 | 632,25 | 666,42 |
| Refuse removal | | 275,69 | 288,92 | 308,57 | 358,90 | – | 358,90 | 5,4% | 378,30 | 398,73 | 420,26 |
| **sub-total** | | **2 859,13** | **2 652,08** | **3 246,44** | **6 077,23** | **–** | **3 240,79** | **(43,5%)** | **3 431,20** | **3 695,19** | **3 981,24** |
| VAT on Services | | 396,56 | 365,32 | 360,58 | 447,44 | – | 447,44 | 7,8% | 482,33 | 520,18 | 561,24 |
| **Total small household bill:** | | **3 255,69** | **3 017,40** | **3 607,01** | **6 524,67** | **–** | **3 688,23** | **(40,0%)** | **3 913,53** | **4 215,36** | **4 542,48** |
| **% increase/-decrease** | | | **(7,3%)** | **19,5%** | **80,9%** | **(100,0%)** | **–** | | **6,1%** | **7,7%** | **7,8%** |
| **Monthly Account for Household - 'Indigent' Household receiving free basic services** | 3 | | | | | | | | | | |
| **Rates and services charges:** | | | | | | | | | | | |
| Property rates | | – | – | – | | – | | – | – | – | – |
| Electricity: Basic levy | | – | – | | | – | | – | – | – | – |
| Electricity: Consumption | | 116,59 | 488,82 | 562,62 | 623,94 | – | 623,94 | 9,9% | 685,83 | 753,72 | 828,33 |
| Water: Basic levy | | – | – | | | – | | – | – | – | – |
| Water: Consumption | | 264,86 | – | 122,19 | 125,72 | – | 125,72 | 5,3% | 132,44 | 139,58 | 147,14 |
| Sanitation | | – | – | | – | – | – | – | – | – | – |
| **sub-total** | | **381,45** | **488,82** | **684,81** | **749,66** | **–** | **749,66** | **9,2%** | **818,27** | **893,30** | **975,47** |
| **Total small household bill:** | | **381,45** | **488,82** | **684,81** | **749,66** | **–** | **749,66** | **9,2%** | **818,27** | **893,30** | **975,47** |
| **% increase/-decrease** | | | **28,1%** | **40,1%** | **9,5%** | **(100,0%)** | **–** | | **9,2%** | **9,2%** | **9,2%** |

## WC047 Bitou - Supporting Table SA15 Investment particulars by type

| Investment type<br>R thousand | Ref | 2021/22 Audited Outcome | 2022/23 Audited Outcome | 2023/24 Audited Outcome | Current Year 2024/25 Original Budget | Current Year 2024/25 Adjusted Budget | Current Year 2024/25 Full Year Forecast | 2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Parent municipality** | | | | | | | | | | |
| Securities - National Government | | – | – | – | – | – | – | – | – | – |
| Listed Corporate Bonds | | – | – | – | – | – | – | – | – | – |
| Deposits - Bank | | 9 857 | 45 172 | 108 227 | 1 550 | 108 227 | 108 227 | – | – | – |
| Deposits - Public Investment Commissioners | | – | – | – | – | – | – | – | – | – |
| Deposits - Corporation for Public Deposits | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptance Certificates | | – | – | – | – | – | – | – | – | – |
| Negotiable Certificates of Deposit - Banks | | – | – | – | – | – | – | – | – | – |
| Guaranteed Endowment Policies (sinking) | | – | – | – | – | – | – | – | – | – |
| Repurchase Agreements - Banks | | – | – | – | – | – | – | – | – | – |
| Municipal Bonds | | – | – | – | – | – | – | – | – | – |
| **Municipality sub-total** | 1 | **9 857** | **45 172** | **108 227** | **1 550** | **108 227** | **108 227** | **–** | **–** | **–** |
| **Consolidated total:** | | **9 857** | **45 172** | **108 227** | **1 550** | **108 227** | **108 227** | **–** | **–** | **–** |

WC047 Bitou - Supporting Table SA16 Investment particulars by maturity

| Investments by Maturity | Ref | Period of Investment | Type of Investment | Capital Guarantee (Yes/ No) | Variable or Fixed interest rate | Interest Rate ³ | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Name of institution & investment ID | 1 | Yrs/Months | | | | | | | | | | | | |
| Parent municipality | | | | | | | | | | | | | | |
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| - | | | | | | | | | | | | | | |
| Municipality sub-total | | | | | | | | | | | | | | |
| TOTAL INVESTMENTS AND INTEREST | 1 | | | | | | | | | | | | | |

## WC047 Bitou - Supporting Table SA17 Borrowing

| Borrowing - Categorised by type | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality** | | | | | | | | | | |
| Annuity and Bullet Loans | | – | 82 764 | 107 718 | 129 483 | 126 812 | 126 812 | 150 928 | 182 526 | 151 118 |
| Long-Term Loans (non-annuity) | | – | – | – | – | – | – | – | – | – |
| Local registered stock | | – | – | – | – | – | – | – | – | – |
| Instalment Credit | | – | – | – | – | – | – | – | – | – |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | – | – | – | – | – | – | – | – | – |
| Finance Granted By Cap Equipment Supplier | | – | – | – | – | – | – | – | – | – |
| Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Non-Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptances | | – | – | – | – | – | – | – | – | – |
| Financial derivatives | | – | – | – | – | – | – | – | – | – |
| Other Securities | | – | – | – | 1 251 | – | – | – | – | – |
| **Municipality sub-total** | 1 | **–** | **82 764** | **107 718** | **130 734** | **126 812** | **126 812** | **150 928** | **182 526** | **151 118** |
| **Total Borrowing** | 1 | **–** | **82 764** | **107 718** | **130 734** | **126 812** | **126 812** | **150 928** | **182 526** | **151 118** |

| Unspent Borrowing - Categorised by type | Ref | 2021/22 | 2022/23 | 2023/24 | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Parent municipality** | | | | | | | | | | |
| Long-Term Loans (annuity/reducing balance) | | – | – | – | – | – | – | – | – | – |
| Long-Term Loans (non-annuity) | | – | – | – | – | – | – | – | – | – |
| Local registered stock | | – | – | – | – | – | – | – | – | – |
| Instalment Credit | | – | – | – | – | – | – | – | – | – |
| Financial Leases | | – | – | – | – | – | – | – | – | – |
| PPP liabilities | | – | – | – | – | – | – | – | – | – |
| Finance Granted By Cap Equipment Supplier | | – | – | – | – | – | – | – | – | – |
| Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Non-Marketable Bonds | | – | – | – | – | – | – | – | – | – |
| Bankers Acceptances | | – | – | – | – | – | – | – | – | – |
| Financial derivatives | | – | – | – | – | – | – | – | – | – |
| Other Securities | | – | – | – | – | – | – | – | – | – |
| **Municipality sub-total** | 1 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total Unspent Borrowing** | 1 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |

**WC047 Bitou - Supporting Table SA18 Transfers and grant receipts**

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **RECEIPTS:** | 1, 2 | | | | | | | | | |
| | | | | | | | | | | |
| **Operating Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **–** | **129 838** | **148 376** | **157 422** | **158 510** | **158 510** | **165 976** | **171 180** | **177 901** |
| Operational Revenue:General Revenue:Equitable Share | | – | 129 019 | 144 726 | 154 148 | 154 148 | 154 148 | 161 287 | 167 903 | 174 474 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | – | (902) | 1 879 | 1 474 | 1 474 | 1 474 | 1 599 | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | – | 1 721 | 1 771 | 1 800 | 1 800 | 1 800 | 1 900 | 2 000 | 2 100 |
| Municipal Infrastructure Grant [Schedule 5B] | | – | – | – | – | 1 088 | 1 088 | 1 190 | 1 277 | 1 328 |
| **Provincial Government:** | | **–** | **12 806** | **11 307** | **9 393** | **25 408** | **25 408** | **44 488** | **33 274** | **29 771** |
| Capacity Building and Other | | – | 12 806 | 11 307 | 9 393 | 25 408 | 25 408 | 44 488 | 33 274 | 29 771 |
| **District Municipality:** | | **–** | **–** | **390** | **170** | **170** | **170** | **–** | **–** | **–** |
| *All Grants* | | – | – | 390 | 170 | 170 | 170 | – | – | – |
| **Other Grant Providers:** | | **–** | **129** | **832** | **–** | **295** | **295** | **–** | **–** | **–** |
| *Departmental Agencies and Accounts* | | – | 129 | 832 | – | 295 | 295 | – | – | – |
| **Total Operating Transfers and Grants** | 5 | **–** | **142 774** | **160 905** | **166 985** | **184 382** | **184 382** | **210 464** | **204 454** | **207 672** |
| | | | | | | | | | | |
| **Capital Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **–** | **39 862** | **25 557** | **34 874** | **33 730** | **33 730** | **25 936** | **29 268** | **30 452** |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | – | 10 775 | 3 774 | – | – | – | 3 321 | 5 000 | 5 226 |
| Municipal Infrastructure Grant [Schedule 5B] | | – | 22 508 | 21 783 | 22 874 | 21 730 | 21 730 | 22 615 | 24 268 | 25 226 |
| Water Services Infrastructure Grant [Schedule 5B] | | – | 6 579 | – | 12 000 | 12 000 | 12 000 | – | – | – |
| **Provincial Government:** | | **–** | **5 600** | **16 023** | **95 980** | **57 827** | **57 827** | **40 735** | **29 613** | **45 191** |
| Capacity Building and Other | | – | 5 600 | – | 980 | 980 | 980 | – | – | – |
| Infrastructure | | – | – | 16 023 | 95 000 | 56 847 | 56 847 | 40 735 | 29 613 | 45 191 |
| **Total Capital Transfers and Grants** | 5 | **–** | **45 462** | **41 580** | **130 854** | **91 558** | **91 558** | **66 671** | **58 881** | **75 643** |
| | | | | | | | | | | |
| **TOTAL RECEIPTS OF TRANSFERS & GRANTS** | | **–** | **188 235** | **202 484** | **297 839** | **275 940** | **275 940** | **277 135** | **263 335** | **283 316** |

## WC047 Bitou - Supporting Table SA19 Expenditure on transfers and grant programme

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **EXPENDITURE:** | 1 | | | | | | | | | |
| **Operating expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **16 160** | **9 716** | **16 547** | **12 762** | **13 681** | **13 681** | **13 605** | **12 602** | **13 189** |
| Operational Revenue:General Revenue:Equitable Share | | 7 362 | 7 527 | 8 578 | 9 488 | 9 320 | 9 320 | 8 916 | 9 324 | 9 761 |
| Energy Efficiency and Demand-side [Schedule 5B] | | 3 732 | – | – | – | – | – | – | – | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 3 677 | 1 155 | 4 413 | 1 474 | 1 474 | 1 474 | 1 599 | – | – |
| Local Government Financial Management Grant [Schedule 5B] | | 1 389 | 1 034 | 2 413 | 1 800 | 1 800 | 1 800 | 1 900 | 2 000 | 2 100 |
| Municipal Infrastructure Grant [Schedule 5B] | | – | – | 1 142 | – | 1 088 | 1 088 | 1 190 | 1 277 | 1 328 |
| **Provincial Government:** | | **21 788** | **26 383** | **17 807** | **21 182** | **30 021** | **30 021** | **44 296** | **32 766** | **30 309** |
| Capacity Building and Other | | 21 788 | 26 383 | 17 807 | 21 182 | 30 021 | 30 021 | 44 296 | 32 766 | 30 309 |
| **District Municipality:** | | **–** | **–** | **390** | **170** | **170** | **170** | **–** | **–** | **–** |
| *All Grants* | | – | – | 390 | 170 | 170 | 170 | – | – | – |
| **Other Grant Providers:** | | **699** | **438** | **801** | **550** | **550** | **550** | **583** | **609** | **635** |
| *Departmental Agencies and Accounts* | | 247 | 438 | 801 | 550 | 550 | 550 | 583 | 609 | 635 |
| *Private Enterprises* | | 452 | – | – | – | – | – | – | – | – |
| **Total operating expenditure of Transfers and Grants:** | | **38 647** | **36 537** | **35 545** | **34 664** | **44 422** | **44 422** | **58 484** | **45 977** | **44 133** |
| **Capital expenditure of Transfers and Grants** | | | | | | | | | | |
| **National Government:** | | **42 019** | **26 721** | **29 398** | **29 331** | **29 331** | **29 331** | **22 455** | **25 231** | **26 252** |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 7 391 | 8 914 | 3 282 | – | – | – | 2 875 | 4 310 | 4 505 |
| Municipal Infrastructure Grant [Schedule 5B] | | 34 628 | 12 086 | 26 116 | 18 896 | 18 896 | 18 896 | 19 580 | 20 920 | 21 747 |
| Water Services Infrastructure Grant [Schedule 5B] | | – | 5 721 | – | 10 435 | 10 435 | 10 435 | – | – | – |
| **Provincial Government:** | | **18 287** | **6 741** | **15 527** | **78 285** | **57 782** | **57 782** | **40 735** | **29 613** | **45 191** |
| Capacity Building and Other | | 177 | 4 870 | – | 980 | 980 | 980 | – | – | – |
| Infrastructure | | 18 110 | 1 871 | 15 527 | 77 305 | 56 802 | 56 802 | 40 735 | 29 613 | 45 191 |
| **District Municipality:** | | **–** | **43** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| *All Grants* | | – | 43 | – | – | – | – | – | – | – |
| **Total capital expenditure of Transfers and Grants** | | **60 306** | **33 505** | **44 924** | **107 616** | **87 112** | **87 112** | **63 190** | **54 844** | **71 443** |
| **TOTAL EXPENDITURE OF TRANSFERS AND GRANTS** | | **98 953** | **70 042** | **80 469** | **142 280** | **131 534** | **131 534** | **121 674** | **100 820** | **115 576** |

## WC047 Bitou - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Operating transfers and grants: | 1,3 | | | | | | | | | |
| **National Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | – | (678) | 2 246 | 1 142 | 1 142 | 1 142 | 1 142 | 1 142 |
| Current year receipts | | – | 6 038 | (3 650) | (3 274) | (4 362) | (4 362) | (4 689) | (3 277) | (3 428) |
| Conditions met - transferred to revenue | | – | 2 198 | 5 470 | – | – | – | – | – | – |
| **Closing Balance** | | – | 8 236 | 1 142 | (1 028) | (3 220) | (3 220) | (3 547) | (2 135) | (2 286) |
| **Provincial Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | 40 179 | 54 122 | 38 858 | 58 003 | 58 003 | 58 003 | 58 003 | 58 003 |
| Current year receipts | | – | (13 558) | (11 307) | (26 043) | (25 408) | (25 408) | (44 488) | (33 274) | (29 771) |
| Conditions met - transferred to revenue | | – | 27 042 | 15 130 | (9 908) | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | 410 | 58 | – | – | – | – | – | – |
| **Closing Balance** | | – | 54 073 | 58 003 | 2 907 | 32 595 | 32 595 | 13 515 | 24 729 | 28 232 |
| **District Municipality:** | | | | | | | | | | |
| Current year receipts | | – | – | (390) | (170) | (170) | (170) | – | – | – |
| Conditions met - transferred to revenue | | – | – | 390 | – | – | – | – | – | – |
| **Closing Balance** | | – | – | – | (170) | (170) | (170) | – | – | – |
| **Other grant providers:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | (497) | (360) | (497) | (392) | (392) | (392) | (392) | (392) |
| Current year receipts | | – | (399) | (832) | – | (295) | (295) | – | – | – |
| Conditions met - transferred to revenue | | – | 536 | 801 | – | – | – | – | – | – |
| **Closing Balance** | | – | (360) | (392) | (497) | (686) | (686) | (392) | (392) | (392) |
| **Total operating transfers and grants revenue** | | **–** | **29 775** | **21 790** | **(9 908)** | **–** | **–** | **–** | **–** | **–** |
| **Total operating transfers and grants - CTBM** | 2 | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Capital transfers and grants: | 1,3 | | | | | | | | | |
| **National Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | (1 604) | (9 349) | (1 604) | (1 146) | (1 146) | (1 146) | (1 146) | (1 146) |
| Current year receipts | | – | (37 805) | (25 557) | (34 874) | (33 730) | (33 730) | (25 936) | (29 268) | (30 452) |
| Conditions met - transferred to revenue | | – | 29 063 | 33 760 | – | – | – | – | – | – |
| Conditions still to be met - transferred to liabilities | | – | 997 | – | – | – | – | – | – | – |
| **Closing Balance** | | – | (9 349) | (1 146) | (36 478) | (34 876) | (34 876) | (27 081) | (30 413) | (31 598) |
| **Provincial Government:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | (28 463) | (26 609) | (24 314) | (26 085) | (26 085) | (26 085) | (26 085) | (26 085) |
| Current year receipts | | – | (5 600) | (16 023) | (79 330) | (57 827) | (57 827) | (40 735) | (29 613) | (45 191) |
| Conditions met - transferred to revenue | | – | 7 504 | 16 547 | – | – | – | – | – | – |
| **Closing Balance** | | – | (26 559) | (26 085) | (103 644) | (83 912) | (83 912) | (66 820) | (55 698) | (71 276) |
| **District Municipality:** | | | | | | | | | | |
| Balance unspent at beginning of the year | | – | (120) | (120) | (120) | (120) | (120) | (120) | (120) | (120) |
| **Closing Balance** | | – | (120) | (120) | (120) | (120) | (120) | (120) | (120) | (120) |
| **Other grant providers:** | | | | | | | | | | |
| Current year receipts | | – | (8 914) | – | – | – | – | – | – | – |
| **Closing Balance** | | – | (8 914) | – | – | – | – | – | – | – |
| **Total capital transfers and grants revenue** | | **–** | **36 567** | **50 307** | **–** | **–** | **–** | **–** | **–** | **–** |
| **Total capital transfers and grants - CTBM** | 2 | **–** | **(44 942)** | **(27 351)** | **(140 242)** | **(118 908)** | **(118 908)** | **(94 021)** | **(86 231)** | **(102 994)** |
| **TOTAL TRANSFERS AND GRANTS REVENUE** | | **–** | **66 342** | **72 097** | **(9 908)** | **–** | **–** | **–** | **–** | **–** |
| **TOTAL TRANSFERS AND GRANTS - CTBM** | | **–** | **(44 942)** | **(27 351)** | **(140 242)** | **(118 908)** | **(118 908)** | **(94 021)** | **(86 231)** | **(102 994)** |

## WC047 Bitou - Supporting Table SA21 Transfers and grants made by the municipality

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Cash Transfers to other municipalities | | | | | | | | | | | |
| *Operational* | 1 | – | – | – | 5 500 | 2 500 | 2 500 | – | 5 600 | 5 600 | 5 600 |
| **Total Cash Transfers To Municipalities:** | | **–** | **–** | **–** | **5 500** | **2 500** | **2 500** | **–** | **5 600** | **5 600** | **5 600** |
| Cash Transfers to Organisations | | | | | | | | | | | |
| *Operational* | | 3 650 | 3 985 | 4 826 | 3 733 | 3 633 | 3 633 | 3 300 | 3 733 | 3 751 | 437 |
| **Total Cash Transfers To Organisations** | | **3 650** | **3 985** | **4 826** | **3 733** | **3 633** | **3 633** | **3 300** | **3 733** | **3 751** | **437** |
| Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| *Operational* | | 878 | 1 399 | 4 382 | 3 050 | 4 738 | 4 738 | 2 563 | 3 050 | 3 147 | 3 255 |
| *Capital* | | – | – | – | – | – | – | 2 123 | – | – | – |
| **Total Cash Transfers To Groups Of Individuals:** | | **878** | **1 399** | **4 382** | **3 050** | **4 738** | **4 738** | **4 687** | **3 050** | **3 147** | **3 255** |
| **TOTAL CASH TRANSFERS AND GRANTS** | 6 | **4 527** | **5 384** | **9 208** | **12 283** | **10 871** | **10 871** | **7 987** | **12 383** | **12 498** | **9 292** |
| Non-Cash Transfers to Groups of Individuals | | | | | | | | | | | |
| *Operational* | 5 | – | 242 | – | – | – | – | – | – | – | – |
| **Total Non-Cash Grants To Groups Of Individuals:** | | **–** | **242** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **TOTAL NON-CASH TRANSFERS AND GRANTS** | | **–** | **242** | **–** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| **TOTAL TRANSFERS AND GRANTS** | 6 | **4 527** | **5 626** | **9 208** | **12 283** | **10 871** | **10 871** | **7 987** | **12 383** | **12 498** | **9 292** |

## WC047 Bitou - Supporting Table SA22 Summary councillor and staff benefits

| Summary of Employee and Councillor remuneration | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Councillors (Political Office Bearers plus Other)** | | | | | | | | | | |
| Basic Salaries and Wages | | 4 715 | 5 244 | 5 780 | 5 882 | 5 882 | 5 882 | 6 060 | 6 345 | 6 643 |
| Pension and UIF Contributions | | 311 | 422 | 515 | 882 | 882 | 882 | 392 | 411 | 430 |
| Medical Aid Contributions | | 92 | 117 | 121 | 127 | 127 | 127 | 91 | 95 | 100 |
| Motor Vehicle Allowance | | 403 | 399 | 375 | 346 | 346 | 346 | 500 | 524 | 548 |
| Cellphone Allowance | | 570 | 538 | 584 | 642 | 642 | 642 | 643 | 673 | 704 |
| Housing Allowances | | 108 | – | – | – | – | – | – | – | – |
| **Sub Total - Councillors** | | **6 198** | **6 721** | **7 376** | **7 879** | **7 879** | **7 879** | **7 685** | **8 047** | **8 425** |
| **% increase** | 4 | | **8,4%** | **9,7%** | **6,8%** | **–** | **–** | **(2,5%)** | **4,7%** | **4,7%** |
| | | | | | | | | | | |
| **Senior Managers of the Municipality** | 2 | | | | | | | | | |
| Basic Salaries and Wages | | 5 796 | 5 683 | 14 866 | 10 851 | 9 165 | 9 165 | 10 957 | 11 474 | 12 013 |
| Pension and UIF Contributions | | 357 | 604 | 821 | 1 465 | 1 555 | 1 555 | 1 514 | 1 586 | 1 661 |
| Medical Aid Contributions | | 136 | 89 | 74 | 193 | 188 | 188 | 177 | 183 | 192 |
| Performance Bonus | | 483 | 478 | 526 | 905 | 925 | 925 | 919 | 963 | 1 008 |
| Motor Vehicle Allowance | 3 | 792 | 376 | 724 | 1 131 | 965 | 965 | 1 025 | 1 078 | 1 123 |
| Cellphone Allowance | 3 | 259 | 227 | 246 | 384 | 335 | 335 | 360 | 369 | 377 |
| Housing Allowances | 3 | – | – | 5 | – | – | – | – | – | – |
| Other benefits and allowances | 3 | (6) | 0 | 111 | 3 | 3 | 3 | 1 | 2 | 2 |
| Payments in lieu of leave | | 127 | 114 | 60 | 348 | 325 | 325 | 354 | 372 | 390 |
| Post-retirement benefit obligations | 6 | 63 | 43 | – | – | – | – | – | – | – |
| Acting and post related allowance | | – | 11 | (29) | 2 204 | 2 204 | 2 204 | 2 115 | 2 236 | 2 358 |
| **Sub Total - Senior Managers of Municipality** | | **8 008** | **7 627** | **17 404** | **17 483** | **15 666** | **15 666** | **17 423** | **18 261** | **19 121** |
| **% increase** | 4 | | **(4,8%)** | **128,2%** | **0,5%** | **(10,4%)** | **–** | **11,2%** | **4,8%** | **4,7%** |
| **Other Municipal Staff** | | | | | | | | | | |
| Basic Salaries and Wages | | 165 981 | 167 167 | 175 887 | 203 854 | 210 946 | 210 946 | 217 070 | 220 485 | 231 424 |
| Pension and UIF Contributions | | 26 075 | 27 262 | 28 981 | 34 679 | 34 857 | 34 857 | 37 911 | 40 141 | 42 216 |
| Medical Aid Contributions | | 17 745 | 18 035 | 18 623 | 24 393 | 24 688 | 24 688 | 25 284 | 26 692 | 27 945 |
| Overtime | | 15 170 | 16 283 | 21 112 | 14 016 | 14 826 | 14 826 | 15 358 | 15 647 | 15 861 |
| Performance Bonus | | 11 021 | 14 802 | 13 761 | 15 385 | 15 621 | 15 621 | 16 926 | 17 820 | 18 734 |
| Motor Vehicle Allowance | 3 | 9 599 | 11 223 | 10 803 | 12 536 | 12 890 | 12 890 | 13 604 | 14 292 | 14 771 |
| Cellphone Allowance | 3 | 1 639 | 1 688 | 1 695 | 1 709 | 1 827 | 1 827 | 1 780 | 1 853 | 1 888 |
| Housing Allowances | 3 | 887 | 965 | 911 | 1 045 | 1 058 | 1 058 | 1 027 | 1 079 | 1 113 |
| Other benefits and allowances | 3 | 11 577 | 12 096 | 12 850 | 13 027 | 12 975 | 12 975 | 13 613 | 14 268 | 14 789 |
| Payments in lieu of leave | | 2 824 | 2 535 | 2 473 | 6 026 | 6 107 | 6 107 | 6 657 | 7 088 | 7 525 |
| Long service awards | | 2 896 | 1 481 | 1 703 | 1 077 | 1 077 | 1 077 | 1 133 | 1 186 | 1 242 |
| Post-retirement benefit obligations | 6 | 4 678 | 5 166 | 5 184 | 25 708 | 26 077 | 26 077 | 28 210 | 28 589 | 30 624 |
| Acting and post related allowance | | – | – | 1 431 | – | – | – | – | – | – |
| **Sub Total - Other Municipal Staff** | | **270 092** | **278 702** | **295 416** | **353 455** | **362 951** | **362 951** | **378 572** | **389 141** | **408 131** |
| **% increase** | 4 | | **3,2%** | **6,0%** | **19,6%** | **2,7%** | **–** | **4,3%** | **2,8%** | **4,9%** |
| | | | | | | | | | | |
| **Total Parent Municipality** | | **284 298** | **293 050** | **320 196** | **378 817** | **386 496** | **386 496** | **403 680** | **415 450** | **435 677** |
| | | | **3,1%** | **9,3%** | **18,3%** | **2,0%** | **–** | **4,4%** | **2,9%** | **4,9%** |
| **TOTAL SALARY, ALLOWANCES & BENEFITS** | | **284 298** | **293 050** | **320 196** | **378 817** | **386 496** | **386 496** | **403 680** | **415 450** | **435 677** |
| **% increase** | **4** | | **3,1%** | **9,3%** | **18,3%** | **2,0%** | **–** | **4,4%** | **2,9%** | **4,9%** |
| **TOTAL MANAGERS AND STAFF** | **5,7** | **278 100** | **286 329** | **312 820** | **370 938** | **378 617** | **378 617** | **395 995** | **407 402** | **427 252** |

## WC047 Bitou - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

| Disclosure of Salaries, Allowances & Benefits 1.<br>Rand per annum | Ref | No. | Salary | Contributions<br>1. | Allowances | Performance Bonuses | In-kind benefits | Total Package<br>2. |
|---|---|---|---|---|---|---|---|---|
| Speaker | 4 | 1 | 663 935 | 133 516 | 49 425 | – | – | 846 876 |
| Executive Mayor | | 1 | 754 867 | – | 291 370 | – | – | 1 046 237 |
| Deputy Executive Mayor | | 1 | 726 532 | 70 918 | 49 425 | – | – | 846 875 |
| Executive Committee | | – | 1 313 763 | – | 280 309 | – | – | 1 594 072 |
| Total for all other councillors | | – | 2 600 721 | 278 430 | 471 967 | – | – | 3 351 118 |
| **Total Councillors** | 8 | **3** | **6 059 818** | **482 864** | **1 142 496** | | | **7 685 178** |
| | | | | | | | | |
| **Senior Managers of the Municipality** | 5 | | | | | | | |
| Municipal Manager (MM) | | 1 | 1 813 500 | 329 100 | 742 700 | 151 200 | – | 3 036 500 |
| Chief Finance Officer | | 1 | 1 850 300 | 405 300 | 794 800 | 154 200 | – | 3 204 600 |
| HOD:Economic Development and Planning | | 1 | 1 384 500 | 315 500 | 591 500 | 121 400 | – | 2 412 900 |
| HOD: Corporate Service | | 1 | 2 298 900 | 273 900 | 535 000 | 191 600 | – | 3 299 400 |
| HOD: Community | | 1 | 1 832 400 | 46 400 | 551 500 | 152 700 | – | 2 583 000 |
| HOD: Engineering | | 1 | 1 777 100 | 320 100 | 581 900 | 148 100 | – | 2 827 200 |
| | | | | | | | | |
| *List of each offical with packages >= senior manager* | | | | | | | | |
| | | 1 | – | 2 400 | 56 900 | – | – | 59 300 |
| **Total Senior Managers of the Municipality** | 8,10 | **7** | **10 956 700** | **1 692 700** | **3 854 300** | **919 200** | | **17 422 900** |
| | | | | | | | | |
| **TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION** | 10 | **10** | **17 016 518** | **2 175 564** | **4 996 796** | **919 200** | | **25 108 078** |

*References*

*1. Pension and medical aid*
*2. Total package must equal the total cost to the municipality*
*3. List each political office bearer by designation. Provide a total for all other councillors*
*4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)*
*5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation*
*6. List each entity where municipality has an interest and state percentage ownership and control*
*7. List each senior manager reporting to the CEO of an Entity by designation*
*8. Must reconcile to relevant section of Table SA24*
*9. Must reconcile to totals shown for the budget year of Table SA22*
*10. Correct as at 30 June*

## WC047 Bitou - Supporting Table SA24 Summary of personnel numbers

| Summary of Personnel Numbers | Ref | 2023/24 | | | Current Year 2024/25 | | | Budget Year 2025/26 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Number | 1,2 | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees | Positions | Permanent employees | Contract employees |
| **Municipal Council and Boards of Municipal Entities** | | | | | | | | | | |
| Councillors (Political Office Bearers plus Other Councillors) | | 13 | 13 | – | 13 | 13 | | 13 | 13 | |
| Board Members of municipal entities | 4 | | – | – | – | – | – | – | – | – |
| **Municipal employees** | 5 | – | – | – | – | – | – | – | – | – |
| Municipal Manager and Senior Managers | 3 | 6 | | 3 | 6 | – | 4 | 6 | 1 | 3 |
| Other Managers | 7 | 35 | 32 | – | 34 | 29 | – | 34 | 29 | 1 |
| Professionals | | *40* | *36* | *5* | *43* | *36* | *1* | *58* | *51* | *1* |
| *Finance* | | 11 | 10 | 5 | 11 | 9 | – | 12 | 9 | – |
| *Spatial/town planning* | | 5 | 5 | – | 5 | 5 | – | 5 | 5 | – |
| *Information Technology* | | 2 | 2 | – | 3 | 3 | – | 3 | 3 | – |
| *Roads* | | 3 | 3 | – | 3 | 2 | – | 2 | 2 | – |
| *Electricity* | | 4 | 1 | – | 4 | 1 | – | 16 | 16 | – |
| *Water* | | 2 | 2 | – | 2 | 2 | – | 3 | 3 | – |
| *Sanitation* | | – | – | – | 2 | 2 | – | 3 | 3 | – |
| *Refuse* | | 2 | 2 | – | 2 | 2 | – | 2 | 2 | – |
| *Other* | | 11 | 11 | – | 11 | 10 | 1 | 12 | 8 | 1 |
| Technicians | | *45* | *41* | – | *46* | *43* | – | *45* | *45* | – |
| *Finance* | | – | – | – | – | – | – | – | – | – |
| *Spatial/town planning* | | 1 | 1 | – | 1 | 1 | – | 1 | 1 | – |
| *Information Technology* | | 2 | 2 | – | 3 | 3 | – | 6 | 6 | – |
| *Roads* | | 1 | 1 | – | 1 | 1 | – | 1 | 1 | – |
| *Electricity* | | 3 | 3 | – | 3 | 3 | – | 3 | 3 | – |
| *Water* | | 2 | 2 | – | 2 | 2 | – | 2 | 2 | – |
| *Sanitation* | | 3 | 3 | – | 3 | 3 | – | 3 | 3 | – |
| *Refuse* | | – | – | – | – | – | – | – | – | – |
| *Other* | | 33 | 29 | – | 33 | 30 | – | 29 | 29 | – |
| Clerks (Clerical and administrative) | | 68 | 56 | – | 63 | 61 | 3 | 67 | 52 | 2 |
| Service and sales workers | | 31 | 26 | – | 31 | 26 | – | 37 | 31 | 2 |
| Skilled agricultural and fishery workers | | – | – | – | – | – | – | – | – | – |
| Craft and related trades | | – | – | – | – | – | – | – | – | – |
| Plant and Machine Operators | | 232 | 216 | – | 218 | 212 | – | 218 | 204 | – |
| Elementary Occupations | | – | – | – | 176 | 163 | – | 176 | 167 | – |
| **TOTAL PERSONNEL NUMBERS** | 9 | **470** | **420** | **8** | **630** | **583** | **8** | **654** | **593** | **9** |
| **% increase** | | | | | 34,0% | 38,8% | – | 3,8% | 1,7% | 12,5% |
| **Total municipal employees headcount** | 6, 10 | **470** | **420** | **8** | **630** | **583** | **8** | **654** | **593** | **9** |
| Finance personnel headcount | 8, 10 | **–** | **–** | **–** | **–** | **–** | **–** | **66** | **53** | **–** |
| Human Resources personnel headcount | 8, 10 | **–** | **–** | **–** | **–** | **–** | **–** | **12** | **12** | **–** |

## WC047 Bitou - Supporting Table SA25 Budgeted monthly revenue and expenditure

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue | | | | | | | | | | | | | | | | |
| Exchange Revenue | | | | | | | | | | | | | | | | |
| Service charges - Electricity | | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 24 093 | 289 114 | 299 926 | 313 715 |
| Service charges - Water | | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 8 456 | 101 466 | 106 931 | 112 674 |
| Service charges - Waste Water Management | | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 6 727 | 80 729 | 85 108 | 89 651 |
| Service charges - Waste Management | | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 4 404 | 52 852 | 55 710 | 58 717 |
| Sale of Goods and Rendering of Services | | 665 | 665 | 669 | 665 | 665 | 669 | 665 | 665 | 669 | 665 | 665 | 670 | 8 000 | 8 255 | 8 673 |
| Agency services | | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 222 | 2 663 | 2 726 | 2 786 |
| Interest earned from Receivables | | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 1 164 | 13 965 | 13 205 | 12 490 |
| Interest earned from Current and Non Current Assets | | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 12 573 | 12 698 | 13 333 |
| Rental from Fixed Assets | | 111 | 111 | 171 | 111 | 111 | 171 | 111 | 111 | 171 | 111 | 111 | 171 | 1 569 | 1 663 | 1 760 |
| Licence and permits | | 55 | 55 | 55 | 55 | 55 | 58 | 55 | 55 | 55 | 55 | 55 | 58 | 665 | 704 | 736 |
| Operational Revenue | | 70 | 70 | 70 | 70 | 70 | 3 016 | 70 | 70 | 70 | 70 | 70 | 3 016 | 6 728 | 5 572 | 6 378 |
| Non-Exchange Revenue | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Property rates | | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 17 715 | 212 575 | 223 838 | 235 478 |
| Surcharges and Taxes | | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 129 | 1 547 | 1 861 | 2 213 |
| Fines, penalties and forfeits | | 3 | 3 | 13 751 | 3 | 3 | 13 751 | 3 | 3 | 13 751 | 3 | 3 | 13 751 | 55 024 | 57 971 | 61 116 |
| Licences or permits | | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 68 | 819 | 846 | 854 |
| Transfer and subsidies - Operational | | 2 834 | 4 734 | 46 468 | 2 834 | 2 834 | 46 478 | 2 834 | 2 834 | 46 468 | 2 834 | 2 834 | 46 478 | 210 464 | 204 454 | 207 672 |
| Interest | | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 203 | 2 433 | 2 189 | 1 970 |
| Operational Revenue | | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 1 232 | 14 788 | 15 555 | 16 381 |
| **Total Revenue (excluding capital transfers and contributions)** | | **69 198** | **71 098** | **126 644** | **69 198** | **69 198** | **129 603** | **69 198** | **69 198** | **126 644** | **69 198** | **69 198** | **129 603** | **1 067 974** | **1 099 214** | **1 146 596** |
| Expenditure | | | | | | | | | | | | | | | | |
| Employee related costs | | 32 585 | 32 585 | 32 585 | 32 585 | 37 497 | 32 585 | 32 585 | 32 585 | 32 585 | 32 585 | 32 585 | 32 647 | 395 995 | 407 402 | 427 252 |
| Remuneration of councillors | | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 640 | 641 | 7 685 | 8 047 | 8 425 |
| Bulk purchases - electricity | | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 20 869 | 250 425 | 263 847 | 280 180 |
| Inventory consumed | | 1 878 | 1 878 | 1 938 | 1 878 | 1 878 | 1 956 | 1 878 | 1 878 | 1 938 | 1 878 | 1 878 | 1 957 | 22 814 | 24 238 | 19 924 |
| Debt impairment | | – | – | – | – | – | – | – | – | – | – | – | 24 450 | 24 450 | 24 319 | 32 166 |
| Depreciation and amortisation | | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 519 | 3 520 | 42 228 | 43 706 | 45 932 |
| Interest | | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 1 337 | 16 046 | 21 171 | 27 178 |
| Contracted services | | 11 038 | 11 038 | 12 501 | 11 038 | 11 038 | 12 933 | 11 038 | 11 038 | 12 501 | 11 038 | 11 038 | 12 934 | 139 171 | 121 579 | 113 822 |
| Transfers and subsidies | | 815 | 1 115 | 1 165 | 815 | 815 | 1 765 | 815 | 815 | 865 | 815 | 815 | 1 765 | 12 383 | 12 498 | 9 292 |
| Irrecoverable debts written off | | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 137 | 5 138 | 61 650 | 61 550 | 59 880 |
| Operational costs | | 7 373 | 7 373 | 7 515 | 7 373 | 7 373 | 7 622 | 7 373 | 7 373 | 7 515 | 7 373 | 7 373 | 7 707 | 89 346 | 101 670 | 101 683 |
| Other Losses | | 7 697 | 7 697 | (20 330) | 7 697 | 7 697 | (20 330) | 7 697 | 7 697 | (20 330) | 7 697 | 7 697 | (585) | – | – | – |
| **Total Expenditure** | | **92 889** | **93 189** | **66 877** | **92 889** | **97 801** | **68 035** | **92 889** | **92 889** | **66 577** | **92 889** | **92 889** | **112 380** | **1 062 192** | **1 090 028** | **1 125 734** |
| **Surplus/(Deficit)** | | **(23 691)** | **(22 091)** | **59 767** | **(23 691)** | **(28 603)** | **61 567** | **(23 691)** | **(23 691)** | **60 067** | **(23 691)** | **(23 691)** | **17 223** | **5 782** | **9 185** | **20 862** |
| Transfers and subsidies - capital (monetary allocations) | | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 66 671 | 58 881 | 75 643 |
| Transfers and subsidies - capital (in-kind) | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after capital transfers & contributions** | | **(18 135)** | **(16 535)** | **65 323** | **(18 135)** | **(23 047)** | **67 123** | **(18 135)** | **(18 135)** | **65 623** | **(18 135)** | **(18 135)** | **22 779** | **72 452** | **68 066** | **96 505** |
| Income Tax | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) after income tax** | | **(18 135)** | **(16 535)** | **65 323** | **(18 135)** | **(23 047)** | **67 123** | **(18 135)** | **(18 135)** | **65 623** | **(18 135)** | **(18 135)** | **22 779** | **72 452** | **68 066** | **96 505** |
| Share of Surplus/Deficit attributable to Joint Venture | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Share of Surplus/Deficit attributable to Minorities | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit) attributable to municipality** | | **(18 135)** | **(16 535)** | **65 323** | **(18 135)** | **(23 047)** | **67 123** | **(18 135)** | **(18 135)** | **65 623** | **(18 135)** | **(18 135)** | **22 779** | **72 452** | **68 066** | **96 505** |

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | 1 | (18 135) | (16 535) | 65 323 | (18 135) | (23 047) | 67 123 | (18 135) | (18 135) | 65 623 | (18 135) | (18 135) | 22 779 | 72 452 | 68 066 | 96 505 |

## WC047 Bitou - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Revenue by Vote** | | | | | | | | | | | | | | | | |
| Vote 1 - Council | | – | – | 782 | – | – | 782 | – | – | 782 | – | – | 782 | 3 126 | 3 250 | 2 365 |
| Vote 2 - Office of the Municipal Manager | | 107 | 107 | 17 109 | 107 | 107 | 17 110 | 107 | 107 | 17 109 | 107 | 107 | 17 110 | 69 296 | 72 159 | 75 442 |
| Vote 3 - Community Services | | 5 579 | 5 579 | 26 661 | 5 579 | 5 579 | 26 664 | 5 579 | 5 579 | 26 661 | 5 579 | 5 579 | 26 664 | 151 284 | 157 864 | 165 124 |
| Vote 4 - Corporate Services | | – | – | – | – | – | 10 | – | – | – | – | – | 10 | 19 | 19 | – |
| Vote 5 - Financial Services | | 19 158 | 21 058 | 23 137 | 19 158 | 19 158 | 23 137 | 19 158 | 19 158 | 23 137 | 19 158 | 19 158 | 23 137 | 247 715 | 259 907 | 273 160 |
| Vote 6 - Economic Development & Planning | | 4 104 | 4 104 | 11 983 | 4 104 | 4 104 | 11 983 | 4 104 | 4 104 | 11 983 | 4 104 | 4 104 | 11 983 | 80 767 | 53 599 | 69 581 |
| Vote 7 - Engineering Services | | 45 805 | 45 805 | 52 527 | 45 805 | 45 805 | 55 473 | 45 805 | 45 805 | 52 527 | 45 805 | 45 805 | 55 473 | 582 437 | 611 297 | 636 567 |
| **Total Revenue by Vote** | | **74 753** | **76 653** | **132 200** | **74 753** | **74 753** | **135 159** | **74 753** | **74 753** | **132 200** | **74 753** | **74 753** | **135 159** | **1 134 645** | **1 158 094** | **1 222 239** |
| **Expenditure by Vote to be appropriated** | | | | | | | | | | | | | | | | |
| Vote 1 - Council | | 770 | 1 070 | 1 204 | 770 | 770 | 1 918 | 770 | 770 | 904 | 770 | 770 | 1 993 | 12 480 | 12 950 | 13 545 |
| Vote 2 - Office of the Municipal Manager | | 3 413 | 3 413 | 3 413 | 3 413 | 3 922 | 3 413 | 3 413 | 3 413 | 3 413 | 3 413 | 3 413 | 3 414 | 41 465 | 39 831 | 40 945 |
| Vote 3 - Community Services | | 29 878 | 29 878 | 2 982 | 29 878 | 32 727 | 3 424 | 29 878 | 29 878 | 2 982 | 29 878 | 29 878 | 10 205 | 261 468 | 262 496 | 267 619 |
| Vote 4 - Corporate Services | | 9 061 | 9 061 | 9 061 | 9 061 | 9 219 | 9 063 | 9 061 | 9 061 | 9 061 | 9 061 | 9 061 | 9 064 | 108 895 | 119 484 | 124 325 |
| Vote 5 - Financial Services | | 2 471 | 2 471 | 2 535 | 2 471 | 3 867 | 2 535 | 2 471 | 2 471 | 2 535 | 2 471 | 2 471 | 41 826 | 70 594 | 67 658 | 68 026 |
| Vote 6 - Economic Development & Planning | | 6 552 | 6 552 | 6 930 | 6 552 | 6 552 | 6 930 | 6 552 | 6 552 | 6 930 | 6 552 | 6 552 | 6 931 | 80 135 | 68 466 | 63 173 |
| Vote 7 - Engineering Services | | 40 744 | 40 744 | 40 752 | 40 744 | 40 744 | 40 752 | 40 744 | 40 744 | 40 752 | 40 744 | 40 744 | 38 947 | 487 155 | 519 144 | 548 101 |
| **Total Expenditure by Vote** | | **92 889** | **93 189** | **66 877** | **92 889** | **97 801** | **68 035** | **92 889** | **92 889** | **66 577** | **92 889** | **92 889** | **112 380** | **1 062 192** | **1 090 028** | **1 125 734** |
| **Surplus/(Deficit) before assoc.** | | **(18 135)** | **(16 535)** | **65 323** | **(18 135)** | **(23 047)** | **67 123** | **(18 135)** | **(18 135)** | **65 623** | **(18 135)** | **(18 135)** | **22 779** | **72 452** | **68 066** | **96 505** |
| Surplus/(Deficit) after income tax | | – | – | – | – | – | – | – | – | – | – | – | 72 452 | 72 452 | 68 066 | 96 505 |
| Share of Surplus/Deficit attributable to Associate | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | 1 | **(18 135)** | **(16 535)** | **65 323** | **(18 135)** | **(23 047)** | **67 123** | **(18 135)** | **(18 135)** | **65 623** | **(18 135)** | **(18 135)** | **22 779** | **72 452** | **68 066** | **96 505** |

*References*

*1. Surplus (Deficit) must reconcile with Budgeted Financial Performance*

WC047 Bitou - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Revenue - Functional | | | | | | | | | | | | | | | | |
| *Governance and administration* | | 19 322 | 21 222 | 41 085 | 19 322 | 19 322 | 41 085 | 19 322 | 19 322 | 41 085 | 19 322 | 19 322 | 41 086 | 320 813 | 336 032 | 351 726 |
| Executive and council | | 107 | 107 | 17 891 | 107 | 107 | 17 892 | 107 | 107 | 17 891 | 107 | 107 | 17 892 | 72 422 | 75 409 | 77 807 |
| Finance and administration | | 19 215 | 21 115 | 23 194 | 19 215 | 19 215 | 23 194 | 19 215 | 19 215 | 23 194 | 19 215 | 19 215 | 23 194 | 248 391 | 260 623 | 273 919 |
| *Community and public safety* | | 3 963 | 3 963 | 28 119 | 3 963 | 3 963 | 28 122 | 3 963 | 3 963 | 28 119 | 3 963 | 3 963 | 28 122 | 144 187 | 121 444 | 140 245 |
| Community and social services | | 229 | 229 | 2 781 | 229 | 229 | 2 781 | 229 | 229 | 2 781 | 229 | 229 | 2 781 | 12 958 | 12 959 | 12 963 |
| Sport and recreation | | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 26 | 318 | 335 | 353 |
| Public safety | | 313 | 313 | 14 039 | 313 | 313 | 14 042 | 313 | 313 | 14 039 | 313 | 313 | 14 042 | 58 663 | 61 736 | 64 938 |
| Housing | | 3 395 | 3 395 | 11 273 | 3 395 | 3 395 | 11 273 | 3 395 | 3 395 | 11 273 | 3 395 | 3 395 | 11 273 | 72 249 | 46 413 | 61 991 |
| *Economic and environmental services* | | 2 704 | 2 704 | 2 704 | 2 704 | 2 704 | 5 659 | 2 704 | 2 704 | 2 704 | 2 704 | 2 704 | 5 660 | 38 363 | 41 320 | 40 016 |
| Planning and development | | 2 694 | 2 694 | 2 694 | 2 694 | 2 694 | 5 649 | 2 694 | 2 694 | 2 694 | 2 694 | 2 694 | 5 649 | 38 233 | 37 690 | 39 870 |
| Road transport | | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 11 | 130 | 3 630 | 146 |
| *Trading services* | | 48 723 | 48 723 | 60 190 | 48 723 | 48 723 | 60 190 | 48 723 | 48 723 | 60 190 | 48 723 | 48 723 | 60 190 | 630 540 | 658 793 | 689 717 |
| Energy sources | | 24 651 | 24 651 | 31 374 | 24 651 | 24 651 | 31 374 | 24 651 | 24 651 | 31 374 | 24 651 | 24 651 | 31 374 | 322 704 | 336 262 | 351 540 |
| Water management | | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 10 465 | 125 579 | 131 588 | 137 991 |
| Waste water management | | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 8 694 | 104 327 | 109 332 | 114 610 |
| Waste management | | 4 912 | 4 912 | 9 657 | 4 912 | 4 912 | 9 657 | 4 912 | 4 912 | 9 657 | 4 912 | 4 912 | 9 657 | 77 929 | 81 611 | 85 575 |
| *Other* | | 42 | 42 | 101 | 42 | 42 | 101 | 42 | 42 | 101 | 42 | 42 | 102 | 741 | 506 | 536 |
| **Total Revenue - Functional** | | 74 753 | 76 653 | 132 200 | 74 753 | 74 753 | 135 159 | 74 753 | 74 753 | 132 200 | 74 753 | 74 753 | 135 159 | 1 134 645 | 1 158 094 | 1 222 239 |
| Expenditure - Functional | | | | | | | | | | | | | | | | |
| *Governance and administration* | | 15 718 | 16 018 | 16 224 | 15 718 | 17 781 | 16 940 | 15 718 | 15 718 | 15 924 | 15 718 | 15 718 | 56 307 | 233 504 | 240 503 | 247 052 |
| Executive and council | | 3 359 | 3 659 | 3 794 | 3 359 | 3 536 | 4 507 | 3 359 | 3 359 | 3 494 | 3 359 | 3 359 | 4 582 | 43 726 | 40 872 | 41 863 |
| Finance and administration | | 11 793 | 11 793 | 11 865 | 11 793 | 13 439 | 11 867 | 11 793 | 11 793 | 11 865 | 11 793 | 11 793 | 51 159 | 182 750 | 192 715 | 198 035 |
| Internal audit | | 565 | 565 | 565 | 565 | 807 | 565 | 565 | 565 | 565 | 565 | 565 | 566 | 7 027 | 6 916 | 7 155 |
| *Community and public safety* | | 17 455 | 17 455 | 18 761 | 17 455 | 19 128 | 19 004 | 17 455 | 17 455 | 18 761 | 17 455 | 17 455 | 19 013 | 216 854 | 203 737 | 203 089 |
| Community and social services | | 2 947 | 2 947 | 3 196 | 2 947 | 2 947 | 3 408 | 2 947 | 2 947 | 3 196 | 2 947 | 2 947 | 3 416 | 36 788 | 36 600 | 35 682 |
| Sport and recreation | | 2 509 | 2 509 | 2 884 | 2 509 | 2 509 | 2 914 | 2 509 | 2 509 | 2 884 | 2 509 | 2 509 | 2 915 | 31 672 | 32 340 | 33 345 |
| Public safety | | 8 785 | 8 785 | 9 088 | 8 785 | 10 457 | 9 088 | 8 785 | 8 785 | 9 088 | 8 785 | 8 785 | 9 088 | 108 302 | 107 147 | 107 782 |
| Housing | | 3 215 | 3 215 | 3 593 | 3 215 | 3 215 | 3 593 | 3 215 | 3 215 | 3 593 | 3 215 | 3 215 | 3 593 | 40 091 | 27 650 | 26 280 |
| *Economic and environmental services* | | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 234 | 8 236 | 98 808 | 107 305 | 109 381 |
| Planning and development | | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 432 | 5 434 | 65 191 | 67 378 | 64 398 |
| Road transport | | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 801 | 2 802 | 33 617 | 39 926 | 44 983 |
| *Trading services* | | 41 068 | 41 068 | 41 268 | 41 068 | 42 244 | 41 268 | 41 068 | 41 068 | 41 268 | 41 068 | 41 068 | 46 234 | 499 760 | 525 738 | 553 321 |
| Energy sources | | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 26 639 | 12 713 | 305 746 | 322 206 | 351 535 |
| Water management | | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 4 942 | 13 753 | 68 110 | 73 531 | 76 838 |
| Waste water management | | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 4 802 | 8 112 | 60 929 | 63 774 | 56 684 |
| Waste management | | 4 686 | 4 686 | 4 886 | 4 686 | 5 862 | 4 886 | 4 686 | 4 686 | 4 886 | 4 686 | 4 686 | 11 657 | 64 976 | 66 227 | 68 264 |
| *Other* | | 10 414 | 10 414 | (17 610) | 10 414 | 10 414 | (17 410) | 10 414 | 10 414 | (17 610) | 10 414 | 10 414 | (17 410) | 13 267 | 12 746 | 12 891 |
| **Total Expenditure - Functional** | | 92 889 | 93 189 | 66 877 | 92 889 | 97 801 | 68 035 | 92 889 | 92 889 | 66 577 | 92 889 | 92 889 | 112 380 | 1 062 192 | 1 090 028 | 1 125 734 |
| **Surplus/(Deficit) before assoc.** | | (18 135) | (16 535) | 65 323 | (18 135) | (23 047) | 67 123 | (18 135) | (18 135) | 65 623 | (18 135) | (18 135) | 22 779 | 72 452 | 68 066 | 96 505 |
| Intercompany/Parent subsidiary transactions | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | 1 | (18 135) | (16 535) | 65 323 | (18 135) | (23 047) | 67 123 | (18 135) | (18 135) | 65 623 | (18 135) | (18 135) | 22 779 | 72 452 | 68 066 | 96 505 |

References

*1. Surplus (Deficit) must reconcile with Budeted Financial Performance*

## WC047 Bitou - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Multi-year expenditure *to be appropriated*** | 1 | | | | | | | | | | | | | | | |
| Vote 3 - Community Services | | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 242 | 2 900 | 9 550 | 7 600 |
| Vote 4 - Corporate Services | | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 29 | 349 | – | – |
| Vote 7 - Engineering Services | | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 10 969 | 131 624 | 131 267 | 136 975 |
| **Capital multi-year expenditure sub-total** | 2 | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 239** | **11 240** | **134 873** | **140 817** | **144 575** |
| **Single-year expenditure *to be appropriated*** | | | | | | | | | | | | | | | | |
| Vote 3 - Community Services | | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 1 016 | 12 195 | 13 071 | 6 600 |
| Vote 4 - Corporate Services | | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 186 | 2 235 | 1 106 | 746 |
| Vote 7 - Engineering Services | | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 2 428 | 29 138 | 19 950 | 3 050 |
| **Capital single-year expenditure sub-total** | 2 | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **3 631** | **43 568** | **34 127** | **10 396** |
| **Total Capital Expenditure** | 2 | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **178 441** | **174 944** | **154 971** |

*References*

*1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates*

*2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure*

## WC047 Bitou - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

| Description | Ref | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | | July | August | Sept. | October | Nov. | Dec. | January | Feb. | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Capital Expenditure - Functional | 1 | | | | | | | | | | | | | | | |
| ***Governance and administration*** | | **232** | **232** | **232** | **232** | **232** | **232** | **232** | **232** | **232** | **232** | **232** | **232** | **2 784** | **3 806** | **846** |
| Finance and administration | | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 232 | 2 784 | 3 806 | 846 |
| ***Community and public safety*** | | **658** | **658** | **658** | **658** | **658** | **658** | **658** | **658** | **658** | **658** | **658** | **658** | **7 895** | **17 621** | **11 200** |
| Sport and recreation | | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 492 | 5 900 | 11 571 | 3 500 |
| Public safety | | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 166 | 1 995 | 6 050 | 7 700 |
| ***Economic and environmental services*** | | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **3 127** | **37 519** | **32 490** | **47 496** |
| Planning and development | | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 | 50 | 50 |
| Road transport | | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 3 122 | 37 469 | 32 440 | 47 446 |
| ***Trading services*** | | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **10 854** | **130 243** | **121 027** | **95 430** |
| Energy sources | | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 2 682 | 32 187 | 41 725 | 13 505 |
| Water management | | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 4 222 | 50 664 | 37 667 | 35 574 |
| Waste water management | | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 3 358 | 40 292 | 38 635 | 43 350 |
| Waste management | | 592 | 592 | 592 | 592 | 592 | 592 | 592 | 592 | 592 | 592 | 592 | 592 | 7 100 | 3 000 | 3 000 |
| **Total Capital Expenditure - Functional** | 2 | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **178 441** | **174 944** | **154 971** |
| **Funded by:** | | | | | | | | | | | | | | | | |
| National Government | | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | 1 871 | **1 871** | **22 455** | **25 231** | **26 252** |
| Provincial Government | | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 3 395 | 40 735 | 29 613 | 45 191 |
| **Transfers recognised - capital** | | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **5 266** | **63 190** | **54 844** | **71 443** |
| **Public contributions & donations** | | – | – | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Borrowing** | | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 7 260 | 87 121 | 74 808 | 43 400 |
| **Internally generated funds** | | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 2 344 | 28 130 | 45 292 | 40 128 |
| **Total Capital Funding** | | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | **14 870** | 14 870 | 14 870 | 178 441 | 174 944 | 154 971 |

*References*

*1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates*

*2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure*

## WC047 Bitou - Supporting Table SA30 Budgeted monthly cash flow

| MONTHLY CASH FLOWS | Budget Year 2025/26 | | | | | | | | | | | | Medium Term Revenue and Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | July | August | Sept. | October | November | December | January | February | March | April | May | June | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Cash Receipts By Source** | | | | | | | | | | | | | 1 | | |
| Property rates | 13 803 | 12 648 | 22 136 | 13 806 | 12 902 | 19 290 | 13 903 | 16 906 | 20 857 | 11 401 | 14 623 | 20 778 | 193 054 | 203 509 | 214 306 |
| Service charges - electricity revenue | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 22 771 | 273 255 | 288 662 | 302 408 |
| Service charges - water revenue | 5 611 | 7 611 | 7 611 | 7 611 | 4 611 | 7 611 | 9 611 | 7 611 | 7 611 | 8 611 | 7 611 | 9 611 | 91 334 | 98 391 | 103 675 |
| Service charges - sanitation revenue | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 6 055 | 72 656 | 78 299 | 82 479 |
| Service charges - refuse revenue | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 3 964 | 47 567 | 51 253 | 54 019 |
| Rental of facilities and equipment | 167 | 167 | 227 | 167 | 167 | 227 | 167 | 167 | 227 | 167 | 167 | 227 | 2 245 | 2 379 | 2 519 |
| Interest earned - external investments | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 1 048 | 12 573 | 12 698 | 13 333 |
| Fines, penalties and forfeits | 457 | 924 | 677 | 687 | 845 | 369 | 968 | 860 | 949 | 462 | 761 | 392 | 8 350 | 8 777 | 9 266 |
| Licences and permits | 117 | 117 | 117 | 117 | 117 | 120 | 117 | 117 | 117 | 117 | 117 | 120 | 1 408 | 1 470 | 1 505 |
| Transfers and Subsidies - Operational | 2 482 | 4 382 | 47 171 | 2 482 | 2 482 | 47 171 | 2 482 | 2 482 | 47 171 | 2 482 | 2 482 | 47 190 | 210 464 | 204 454 | 207 672 |
| Other revenue | 657 | 657 | 657 | 657 | 657 | 658 | 657 | 657 | 657 | 657 | 657 | 658 | 7 886 | 7 885 | 8 306 |
| **Cash Receipts by Source** | **57 132** | **60 343** | **112 433** | **59 366** | **55 620** | **109 284** | **61 744** | **62 638** | **111 426** | **57 735** | **60 257** | **112 813** | **920 791** | **957 778** | **999 489** |
| **Other Cash Flows by Source** | | | | | | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 5 556 | 66 671 | 58 881 | 75 643 |
| Borrowing long term/refinancing | – | – | – | – | – | – | – | – | – | – | – | 64 400 | 64 400 | 74 808 | 43 400 |
| **Total Cash Receipts by Source** | **62 688** | **65 899** | **117 989** | **64 921** | **61 176** | **114 840** | **67 300** | **68 194** | **116 982** | **63 291** | **65 813** | **182 769** | **1 051 862** | **1 091 466** | **1 118 533** |
| **Cash Payments by Type** | | | | | | | | | | | | | | | |
| Employee related costs | (30 552) | (30 552) | (30 835) | (30 552) | (30 552) | (30 835) | (30 552) | (30 552) | (30 835) | (30 552) | (30 552) | (30 835) | (367 758) | (378 814) | (396 628) |
| Remuneration of councillors | (640) | (640) | (640) | (640) | (640) | (640) | (640) | (640) | (640) | (640) | (640) | (640) | (7 685) | (8 047) | (8 425) |
| Finance charges | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (1 337) | (16 046) | (21 171) | (27 178) |
| Bulk purchases - Electricity | (11 269) | (17 780) | (20 034) | (19 032) | (30 051) | (15 526) | (17 530) | (18 531) | (18 031) | (24 542) | (25 042) | (33 056) | (250 425) | (263 847) | (280 180) |
| Other materials | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (1 806) | (21 673) | (23 026) | (18 928) |
| Contracted services | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (11 018) | (132 212) | (115 500) | (108 131) |
| Transfers and grants - other municipalities | – | – | – | – | – | – | – | – | – | – | – | (5 600) | (5 600) | (5 600) | (5 600) |
| Transfers and grants - other | – | – | (213) | – | – | (1 529) | – | – | (213) | – | – | (1 829) | (3 783) | (6 898) | (3 692) |
| Other expenditure | (8 344) | (8 344) | (9 881) | (8 344) | (8 344) | (9 881) | (8 344) | (8 344) | (9 881) | (8 344) | (8 344) | (11 681) | (108 072) | (124 957) | (130 676) |
| **Cash Payments by Type** | **(64 966)** | **(71 477)** | **(75 764)** | **(72 729)** | **(83 748)** | **(72 573)** | **(71 227)** | **(72 228)** | **(73 761)** | **(78 239)** | **(78 739)** | **(97 803)** | **(913 255)** | **(947 861)** | **(979 438)** |
| **Other Cash Flows/Payments by Type** | | | | | | | | | | | | | | | |
| Capital assets | – | – | (44 683) | – | – | (44 683) | – | – | (44 683) | – | – | (44 683) | (178 731) | (174 500) | (154 971) |
| Repayment of borrowing | – | – | – | – | – | (10 170) | – | – | – | – | – | (10 170) | (20 340) | (22 927) | (25 672) |
| **Total Cash Payments by Type** | **(64 966)** | **(71 477)** | **(120 447)** | **(72 729)** | **(83 748)** | **(127 426)** | **(71 227)** | **(72 228)** | **(118 443)** | **(78 239)** | **(78 739)** | **(152 656)** | **(1 112 326)** | **(1 145 287)** | **(1 160 081)** |
| **NET INCREASE/(DECREASE) IN CASH HELD** | **(2 278)** | **(5 578)** | **(2 458)** | **(7 808)** | **(22 572)** | **(12 586)** | **(3 927)** | **(4 034)** | **(1 461)** | **(14 948)** | **(12 927)** | **30 113** | **(60 464)** | **(53 821)** | **(41 549)** |
| Cash/cash equivalents at the month/year begin: | 165 432 | 163 154 | 157 576 | 155 118 | 147 310 | 124 738 | 112 152 | 108 225 | 104 190 | 102 729 | 87 782 | 74 855 | 165 432 | 104 968 | 51 147 |
| Cash/cash equivalents at the month/year end: | 163 154 | 157 576 | 155 118 | 147 310 | 124 738 | 112 152 | 108 225 | 104 190 | 102 729 | 87 782 | 74 855 | 104 968 | 104 968 | 51 147 | 9 599 |

*References*

*1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.*

*2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1*

*3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3*

WC047 Bitou - NOT REQUIRED - municipality does not have entities

| Description<br>R million | Ref | 2021/22<br>Audited Outcome | 2022/23<br>Audited Outcome | 2023/24<br>Audited Outcome | Current Year 2024/25<br>Original Budget | Adjusted Budget | Full Year Forecast | 2025/26 Medium Term Revenue & Expenditure Framework<br>Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|
| **Financial Performance** | | | | | | | | | | |
| **Total Revenue (excluding capital transfers and contributions)** | | – | – | – | – | – | – | – | – | – |
| **Total Expenditure** | | – | – | – | – | – | – | – | – | – |
| **Surplus/(Deficit)** | | – | – | – | – | – | – | – | – | – |
| **Capital expenditure & funds sources** | | | | | | | | | | |
| ***Capital expenditure*** | | | | | | | | | | |
| **Total sources** | | – | – | – | – | – | – | – | – | – |
| **Financial position** | | | | | | | | | | |
| Total current assets | | – | – | – | – | – | – | – | – | – |
| Total non current assets | | – | – | – | – | – | – | – | – | – |
| Total current liabilities | | – | – | – | – | – | – | – | – | – |
| Total non current liabilities | | – | – | – | – | – | – | – | – | – |
| Community wealth/Equity | | – | – | – | – | – | – | – | – | – |
| **Cash flows** | | | | | | | | | | |
| Net cash from (used) operating | | – | – | – | – | – | – | – | – | – |
| Net cash from (used) investing | | – | – | – | – | – | – | – | – | – |
| Net cash from (used) financing | | – | – | – | – | – | – | – | – | – |
| **Cash/cash equivalents at the year end** | | – | – | – | – | – | – | – | – | – |

## WC047 Bitou - Supporting Table SA32 List of external mechanisms

| External mechanism | Yrs/ Mths | Period of agreement 1. | Service provided | Expiry date of service delivery agreement or contract | Monetary value of agreement 2. |
|---|---|---|---|---|---|
| Name of organisation | | Number | | | R thousand |

*References*

*1. Total agreement period from commencement until end*

*2. Annual value*

## WC047 Bitou - Supporting Table SA33 Contracts having future budgetary implications

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| **Parent Municipality:** | | | | | | | | | | | | | | |
| **Revenue Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Revenue Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Capital Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Parent Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| **Entities:** | | | | | | | | | | | | | | |
| **Revenue Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Revenue Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |

| Description | Ref | Preceding Years | Current Year 2024/25 | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Forecast 2031/32 | Forecast 2032/33 | Forecast 2033/34 | Forecast 2034/35 | Total Contract Value |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1,3 | Total | Original Budget | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate | Estimate |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Operating Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Capital Expenditure Obligation By Contract** | 2 | | | | | | | | | | | | | |
| *Contract 1* | | | | | | | | | | | | | | – |
| *Contract 2* | | | | | | | | | | | | | | – |
| *Contract 3* | | | | | | | | | | | | | | – |
| *Contract 4* | | | | | | | | | | | | | | – |
| *Contract 5* | | | | | | | | | | | | | | – |
| *Contract 6* | | | | | | | | | | | | | | – |
| *Contract 7* | | | | | | | | | | | | | | – |
| *Contract 8* | | | | | | | | | | | | | | – |
| *Contract 9* | | | | | | | | | | | | | | – |
| *Contract 10* | | | | | | | | | | | | | | – |
| *Contract 11* | | | | | | | | | | | | | | – |
| *Contract 12* | | | | | | | | | | | | | | – |
| *Contract 13* | | | | | | | | | | | | | | – |
| *Contract 14* | | | | | | | | | | | | | | – |
| *Contract 15* | | | | | | | | | | | | | | – |
| *Contract 16* | | | | | | | | | | | | | | – |
| *Contract 17* | | | | | | | | | | | | | | – |
| *Contract 18* | | | | | | | | | | | | | | – |
| *Contract 19* | | | | | | | | | | | | | | – |
| *Contract 20* | | | | | | | | | | | | | | – |
| **Total Capital Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |
| **Total Entity Expenditure Implication** | | – | – | – | – | – | – | – | – | – | – | – | – | – |

*References*

*1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column*

*2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)*

*3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million*

## WC047 Bitou - Supporting Table SA34a Capital expenditure on new assets by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure on new assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **54 837** | **33 243** | **39 021** | **99 385** | **70 995** | **70 995** | **93 133** | **79 227** | **72 927** |
| Roads Infrastructure | | 23 865 | 2 780 | 7 138 | 44 573 | 33 079 | 33 079 | 17 269 | 12 245 | 25 596 |
| *Roads* | | 23 865 | 2 780 | 7 138 | 44 573 | 33 079 | 33 079 | 16 769 | 12 245 | 24 096 |
| *Road Structures* | | – | – | – | – | – | – | 500 | – | 1 500 |
| Electrical Infrastructure | | 14 211 | 15 975 | 4 169 | 15 241 | 7 165 | 7 165 | 24 756 | 33 344 | 9 505 |
| *Power Plants* | | – | – | – | – | 282 | 282 | 1 188 | – | – |
| *MV Substations* | | – | 7 881 | 79 | 7 861 | 1 574 | 1 574 | 12 272 | 24 018 | 5 000 |
| *MV Networks* | | 6 182 | 6 640 | 4 090 | 7 380 | 5 309 | 5 309 | 11 295 | 5 530 | 4 505 |
| *LV Networks* | | – | 499 | – | – | – | – | – | – | – |
| *Capital Spares* | | 8 028 | 955 | – | – | – | – | – | 3 796 | – |
| Water Supply Infrastructure | | 10 972 | 14 445 | 23 214 | 18 043 | 14 127 | 14 127 | 29 146 | 16 768 | 18 873 |
| *Boreholes* | | – | – | – | – | – | – | 2 500 | 7 500 | 5 000 |
| *Pump Stations* | | 2 284 | 9 802 | 19 184 | 4 443 | 4 443 | 4 443 | – | 2 100 | 2 150 |
| *Water Treatment Works* | | – | – | – | – | – | – | 17 588 | – | – |
| *Bulk Mains* | | 5 149 | 2 653 | – | – | – | – | – | – | – |
| *Distribution* | | 3 539 | 1 524 | 3 854 | 13 400 | 9 294 | 9 294 | 8 809 | 6 903 | 11 442 |
| *Capital Spares* | | – | 466 | 176 | 200 | 390 | 390 | 250 | 265 | 281 |
| Sanitation Infrastructure | | 2 733 | – | 4 500 | 21 028 | 16 124 | 16 124 | 21 962 | 16 870 | 18 953 |
| *Pump Station* | | – | – | – | – | – | – | 350 | 350 | – |
| *Reticulation* | | – | – | 787 | 13 528 | 8 624 | 8 624 | 11 832 | 9 565 | 16 953 |
| *Waste Water Treatment Works* | | – | – | 3 713 | 3 500 | 3 500 | 3 500 | 2 675 | 2 800 | – |
| *Outfall Sewers* | | 2 733 | – | – | – | – | – | 1 405 | 655 | – |
| *Capital Spares* | | – | – | – | 4 000 | 4 000 | 4 000 | 5 700 | 3 500 | 2 000 |
| Solid Waste Infrastructure | | 3 056 | – | – | 500 | 500 | 500 | – | – | – |
| *Waste Transfer Stations* | | – | – | – | 500 | 500 | 500 | – | – | – |
| Information and Communication Infrastructure | | – | 43 | – | – | – | – | – | – | – |
| *Distribution Layers* | | – | 43 | – | – | – | – | – | – | – |
| **Community Assets** | | **325** | **435** | **301** | **3 300** | **1 700** | **1 700** | **7 400** | **3 500** | **3 500** |
| Community Facilities | | 325 | 435 | 301 | 3 300 | 1 700 | 1 700 | 7 400 | 3 500 | 3 500 |
| *Cemeteries/Crematoria* | | – | – | – | 1 500 | 1 500 | 1 500 | 1 800 | 3 500 | 3 500 |
| *Parks* | | – | 435 | 301 | – | – | – | – | – | – |
| *Public Ablution Facilities* | | – | – | – | 1 800 | 200 | 200 | 5 600 | – | – |
| **Other assets** | | **–** | **1 906** | **7 986** | **2 995** | **5 640** | **5 640** | **2 000** | **1 500** | **1 500** |
| Operational Buildings | | – | 1 906 | 7 986 | 2 995 | 5 640 | 5 640 | 2 000 | 1 500 | 1 500 |
| *Yards* | | – | – | 5 664 | 1 795 | 2 506 | 2 506 | 500 | – | – |
| *Capital Spares* | | – | 1 906 | 2 322 | 1 200 | 3 134 | 3 134 | 1 500 | 1 500 | 1 500 |
| **Computer Equipment** | | 5 139 | 3 233 | 1 286 | 3 040 | 2 283 | 2 283 | 1 334 | 621 | 1 078 |
| Computer Equipment | | 5 139 | 3 233 | 1 286 | 3 040 | 2 283 | 2 283 | 1 334 | 621 | 1 078 |
| **Furniture and Office Equipment** | | 72 | 81 | 302 | 320 | 1 031 | 1 031 | 392 | 100 | 100 |
| Furniture and Office Equipment | | 72 | 81 | 302 | 320 | 1 031 | 1 031 | 392 | 100 | 100 |
| **Machinery and Equipment** | | 8 902 | 11 296 | 7 345 | 3 174 | 3 140 | 3 140 | 4 572 | 3 625 | 3 511 |
| Machinery and Equipment | | 8 902 | 11 296 | 7 345 | 3 174 | 3 140 | 3 140 | 4 572 | 3 625 | 3 511 |
| **Transport Assets** | | 3 736 | 2 978 | 13 530 | 4 830 | 5 017 | 5 017 | 4 300 | 13 350 | 6 500 |
| Transport Assets | | 3 736 | 2 978 | 13 530 | 4 830 | 5 017 | 5 017 | 4 300 | 13 350 | 6 500 |
| **Total Capital Expenditure on new assets** | 1 | **73 011** | **53 171** | **69 771** | **117 043** | **89 807** | **89 807** | **113 131** | **101 923** | **89 116** |

*References*

*1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expendit*

## WC047 Bitou - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| Capital expenditure on renewal of existing assets by Asset Class/Sub-class | | | | | | | | | | |
| **Infrastructure** | | **2 891** | **6 387** | **1 602** | **1 040** | **1 040** | **1 040** | **200** | **2 987** | **1 250** |
| Roads Infrastructure | | – | – | – | – | – | – | 200 | 1 250 | 1 250 |
| *Road Structures* | | – | – | – | – | – | – | 200 | 1 250 | 1 250 |
| Electrical Infrastructure | | 374 | 1 910 | 1 602 | 1 040 | 1 040 | 1 040 | – | 1 737 | – |
| *MV Substations* | | – | – | – | – | – | – | – | 772 | – |
| *MV Networks* | | 374 | 397 | 1 602 | 1 040 | 1 040 | 1 040 | – | 965 | – |
| *Capital Spares* | | – | 1 513 | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | – | 2 724 | – | – | – | – | – | – | – |
| *Pump Stations* | | – | 2 279 | – | – | – | – | – | – | – |
| *Distribution* | | – | 445 | – | – | – | – | – | – | – |
| Sanitation Infrastructure | | 2 517 | 1 753 | – | – | – | – | – | – | – |
| *Capital Spares* | | 796 | 1 753 | – | – | – | – | – | – | – |
| **Community Assets** | | **–** | **–** | **–** | **–** | **200** | **200** | **100** | **2 000** | **–** |
| Community Facilities | | – | – | – | – | 200 | 200 | 100 | 2 000 | – |
| *Halls* | | – | – | – | – | 200 | 200 | 100 | 2 000 | – |
| **Other assets** | | **–** | **–** | **2 425** | **2 850** | **2 644** | **2 644** | **2 000** | **2 950** | **2 100** |
| Operational Buildings | | – | – | 2 425 | 2 850 | 2 644 | 2 644 | 2 000 | 2 950 | 2 100 |
| *Yards* | | – | – | 1 987 | 2 000 | 1 794 | 1 794 | 2 000 | 2 000 | 2 100 |
| *Capital Spares* | | – | – | 438 | 850 | 850 | 850 | – | 950 | – |
| **Computer Equipment** | | 2 159 | 180 | 114 | 250 | 246 | 246 | 1 021 | 485 | 168 |
| Computer Equipment | | 2 159 | 180 | 114 | 250 | 246 | 246 | 1 021 | 485 | 168 |
| **Transport Assets** | | – | – | – | 1 760 | 2 060 | 2 060 | – | 4 300 | 6 000 |
| Transport Assets | | – | – | – | 1 760 | 2 060 | 2 060 | – | 4 300 | 6 000 |
| **Total Capital Expenditure on renewal of existing assets** | 1 | **5 050** | **6 567** | **4 142** | **5 900** | **6 190** | **6 190** | **3 321** | **12 722** | **9 518** |
| ***Renewal of Existing Assets as % of total capex*** | | *1089,6%* | *7,7%* | *4,0%* | *3,2%* | *4,1%* | *4,1%* | *1,9%* | *7,3%* | *6,1%* |
| ***Renewal of Existing Assets as % of deprecn"*** | | *14,0%* | *18,0%* | *8,5%* | *14,7%* | *15,5%* | *15,5%* | *7,9%* | *29,1%* | *20,7%* |

*References*

*1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expendi*

## WC047 Bitou - Supporting Table SA34c Repairs and maintenance expenditure by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **R thousand** | **1** | **Audited Outcome** | **Audited Outcome** | **Audited Outcome** | **Original Budget** | **Adjusted Budget** | **Full Year Forecast** | **Budget Year 2025/26** | **Budget Year +1 2026/27** | **Budget Year +2 2027/28** |
| **Repairs and maintenance expenditure by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **29 877** | **19 502** | **20 885** | **21 744** | **17 072** | **17 072** | **25 563** | **30 274** | **28 370** |
| Roads Infrastructure | | 15 789 | 10 423 | 9 448 | 7 731 | 7 159 | 7 159 | 8 963 | 12 919 | 10 272 |
| *Roads* | | 15 305 | 9 041 | 9 448 | 7 731 | 7 159 | 7 159 | 8 963 | 12 369 | 9 772 |
| *Road Structures* | | – | 183 | – | – | – | – | – | – | – |
| *Road Furniture* | | 485 | 1 199 | – | – | – | – | – | 550 | 500 |
| Storm water Infrastructure | | – | – | – | 800 | 800 | 800 | 800 | 835 | 872 |
| *Storm water Conveyance* | | – | – | – | 800 | 800 | 800 | 800 | 835 | 872 |
| Electrical Infrastructure | | 8 382 | 3 196 | 2 126 | 7 680 | 3 580 | 3 580 | 10 033 | 10 509 | 10 855 |
| *Power Plants* | | – | – | – | 300 | – | – | 316 | 351 | 372 |
| *HV Switching Station* | | 4 186 | 2 897 | 1 727 | 1 971 | 2 271 | 2 271 | 2 077 | 2 308 | 2 423 |
| *MV Substations* | | – | – | 399 | 5 409 | 1 309 | 1 309 | 7 640 | 7 850 | 8 060 |
| *MV Networks* | | 4 196 | 299 | – | – | – | – | – | – | – |
| Water Supply Infrastructure | | 2 727 | 4 047 | 6 635 | 2 854 | 2 854 | 2 854 | 2 994 | 3 119 | 3 305 |
| *Dams and Weirs* | | 2 011 | 2 312 | 4 768 | 63 | 63 | 63 | 66 | 70 | 75 |
| *Boreholes* | | – | – | 1 090 | 1 234 | 1 234 | 1 234 | 1 283 | 1 335 | 1 414 |
| *Pump Stations* | | – | – | – | – | – | – | 22 | 24 | 25 |
| *Water Treatment Works* | | 716 | 1 735 | 765 | 1 537 | 1 537 | 1 537 | 1 600 | 1 666 | 1 766 |
| *Distribution* | | – | – | 13 | 21 | 21 | 21 | 22 | 24 | 25 |
| Sanitation Infrastructure | | 2 978 | 1 836 | 2 676 | 2 679 | 2 679 | 2 679 | 2 773 | 2 893 | 3 066 |
| *Pump Station* | | 2 978 | 1 836 | 2 597 | 2 509 | 2 509 | 2 509 | 2 593 | 2 702 | 2 864 |
| *Reticulation* | | – | – | 79 | 170 | 170 | 170 | 180 | 191 | 202 |
| **Community Assets** | | **1 702** | **1 864** | **1 065** | **3 334** | **3 124** | **3 124** | **4 338** | **4 611** | **4 749** |
| Community Facilities | | 1 136 | 1 671 | 1 052 | 2 784 | 2 374 | 2 374 | 3 177 | 3 406 | 3 509 |
| *Halls* | | 836 | 910 | 263 | 440 | 590 | 590 | 410 | 563 | 565 |
| *Centres* | | – | – | 115 | 981 | 600 | 600 | 1 951 | 2 023 | 2 119 |
| *Fire/Ambulance Stations* | | 34 | 550 | 468 | 603 | 603 | 603 | 637 | 640 | 645 |
| *Cemeteries/Crematoria* | | 15 | – | – | 261 | 51 | 51 | 180 | 180 | 180 |
| *Public Ablution Facilities* | | 10 | 211 | 206 | 500 | 531 | 531 | – | – | – |
| Sport and Recreation Facilities | | 567 | 193 | 13 | 550 | 750 | 750 | 1 161 | 1 206 | 1 240 |
| *Indoor Facilities* | | – | – | – | – | 500 | 500 | 30 | 33 | 35 |
| *Outdoor Facilities* | | 567 | 193 | 13 | 550 | 250 | 250 | 1 131 | 1 173 | 1 205 |
| **Other assets** | | **6 435** | **5 448** | **4 133** | **6 660** | **5 183** | **5 183** | **5 674** | **6 419** | **6 743** |
| Operational Buildings | | 6 435 | 5 448 | 4 133 | 6 660 | 5 183 | 5 183 | 5 674 | 6 419 | 6 743 |
| *Municipal Offices* | | 6 348 | 5 448 | 4 133 | 6 660 | 5 183 | 5 183 | 5 674 | 6 419 | 6 743 |
| **Intangible Assets** | | 4 563 | 5 907 | 7 203 | 8 315 | 9 271 | 9 271 | 1 666 | 11 135 | 11 625 |
| Licences and Rights | | 4 563 | 5 907 | 7 203 | 8 315 | 9 271 | 9 271 | 1 666 | 11 135 | 11 625 |
| *Computer Software and Applications* | | 4 563 | 5 907 | 7 203 | 8 315 | 9 271 | 9 271 | 1 666 | 11 135 | 11 625 |
| **Computer Equipment** | | 278 | 118 | 176 | – | – | – | – | – | – |
| Computer Equipment | | 278 | 118 | 176 | – | – | – | – | – | – |
| **Furniture and Office Equipment** | | 71 | 92 | 20 | 214 | 321 | 321 | 200 | 269 | 473 |
| Furniture and Office Equipment | | 71 | 92 | 20 | 214 | 321 | 321 | 200 | 269 | 473 |
| **Machinery and Equipment** | | 263 | 1 209 | 859 | 1 952 | 1 852 | 1 852 | 1 848 | 1 856 | 2 070 |
| Machinery and Equipment | | 263 | 1 209 | 859 | 1 952 | 1 852 | 1 852 | 1 848 | 1 856 | 2 070 |
| **Transport Assets** | | 4 788 | 6 253 | 4 796 | 5 529 | 5 409 | 5 409 | 1 496 | 1 527 | 1 372 |
| Transport Assets | | 4 788 | 6 253 | 4 796 | 5 529 | 5 409 | 5 409 | 1 496 | 1 527 | 1 372 |
| **Total Repairs and Maintenance Expenditure** | 1 | **47 976** | **40 393** | **39 137** | **47 749** | **42 231** | **42 231** | **40 784** | **56 091** | **55 402** |
| | | | | | | | | | | |
| ***R&M as a % of PPE*** | | *4,0%* | *3,3%* | *3,0%* | *3,4%* | *3,0%* | *3,0%* | *2,8%* | *3,9%* | *3,9%* |
| ***R&M as % Operating Expenditure*** | | *6,0%* | *5,1%* | *4,5%* | *4,9%* | *4,3%* | *4,3%* | *4,1%* | *5,3%* | *5,1%* |

References

*1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1*

**WC047 Bitou - Supporting Table SA34d Depreciation by asset class**

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Depreciation by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **24 722** | **26 239** | **29 670** | **28 762** | **28 762** | **28 762** | **30 786** | **31 875** | **34 099** |
| **Roads Infrastructure** | | **6 582** | **6 999** | **7 120** | **7 252** | **7 252** | **7 252** | **3 574** | **3 724** | **9 148** |
| Roads | | 5 902 | 6 310 | 6 402 | 6 536 | 6 536 | 6 536 | 2 834 | 2 958 | 8 355 |
| *Road Structures* | | 680 | 689 | 719 | 716 | 716 | 716 | 740 | 766 | 793 |
| *Storm water Infrastructure* | | 1 023 | 1 146 | 2 150 | 1 188 | 1 188 | 1 188 | 1 736 | 1 797 | 1 855 |
| Drainage Collection | | 285 | 324 | 326 | 336 | 336 | 336 | 347 | 359 | 366 |
| *Storm water Conveyance* | | 738 | 822 | 1 824 | 852 | 852 | 852 | 1 390 | 1 438 | 1 488 |
| *Electrical Infrastructure* | | 4 158 | 4 211 | 4 763 | 4 123 | 4 123 | 4 123 | 5 165 | 5 346 | 5 533 |
| *MV Substations* | | 705 | 718 | 902 | 828 | 828 | 828 | 1 012 | 1 047 | 1 084 |
| *MV Networks* | | 1 639 | 1 746 | 1 952 | 1 896 | 1 896 | 1 896 | 2 002 | 2 072 | 2 145 |
| *LV Networks* | | 1 814 | 1 747 | 1 898 | 1 399 | 1 399 | 1 399 | 2 151 | 2 227 | 2 304 |
| *Capital Spares* | | – | – | 11 | – | – | – | – | – | – |
| *Water Supply Infrastructure* | | 7 160 | 7 254 | 8 014 | 8 506 | 8 506 | 8 506 | 12 173 | 12 586 | 13 027 |
| *Boreholes* | | 425 | 432 | 433 | 447 | 447 | 447 | 450 | 465 | 482 |
| *Reservoirs* | | 1 250 | 1 321 | 1 601 | 1 636 | 1 636 | 1 636 | 1 652 | 1 710 | 1 770 |
| *Pump Stations* | | 1 567 | 1 616 | 1 999 | 2 057 | 2 057 | 2 057 | 5 780 | 5 983 | 6 192 |
| *Water Treatment Works* | | 2 503 | 2 436 | 2 528 | 2 849 | 2 849 | 2 849 | 2 754 | 2 838 | 2 937 |
| *Bulk Mains* | | 777 | 806 | 809 | 851 | 851 | 851 | 864 | 894 | 925 |
| *Distribution* | | 638 | 643 | 643 | 665 | 665 | 665 | 673 | 696 | 721 |
| *Sanitation Infrastructure* | | 4 658 | 5 251 | 5 879 | 5 898 | 5 898 | 5 898 | 6 437 | 6 662 | 2 714 |
| Pump Station | | 3 060 | 3 459 | 3 798 | 3 838 | 3 838 | 3 838 | 3 971 | 4 110 | 74 |
| *Reticulation* | | 812 | 873 | 879 | 917 | 917 | 917 | 931 | 963 | 997 |
| *Waste Water Treatment Works* | | 468 | 602 | 884 | 796 | 796 | 796 | 1 185 | 1 227 | 1 269 |
| *Outfall Sewers* | | 317 | 317 | 318 | 346 | 346 | 346 | 350 | 362 | 375 |
| *Solid Waste Infrastructure* | | 965 | 1 148 | 1 237 | 1 277 | 1 277 | 1 277 | 1 159 | 1 199 | 1 241 |
| Landfill Sites | | 129 | 263 | 263 | 272 | 272 | 272 | 275 | 284 | 294 |
| *Waste Transfer Stations* | | 837 | 885 | 973 | 1 005 | 1 005 | 1 005 | 884 | 915 | 947 |
| *Information and Communication Infrastructure* | | 177 | 229 | 507 | 519 | 519 | 519 | 543 | 562 | 581 |
| Data Centres | | – | – | 273 | 282 | 282 | 282 | 285 | 295 | 305 |
| *Core Layers* | | 25 | 31 | 25 | 26 | 26 | 26 | 26 | 27 | 28 |
| *Distribution Layers* | | 152 | 198 | 208 | 212 | 212 | 212 | 232 | 240 | 248 |
| Community Assets | | 2 810 | 2 822 | 2 997 | 3 085 | 3 085 | 3 085 | 3 094 | 3 203 | 2 942 |
| **Community Facilities** | | **1 572** | **1 597** | **1 699** | **1 752** | **1 752** | **1 752** | **1 780** | **1 842** | **1 534** |
| Halls | | 79 | 79 | 81 | 81 | 81 | 81 | 83 | 86 | 53 |
| *Centres* | | 238 | 203 | 268 | 301 | 301 | 301 | 311 | 322 | – |
| *Clinics/Care Centres* | | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | – |
| *Testing Stations* | | 64 | 64 | 64 | 66 | 66 | 66 | 66 | 69 | 71 |
| *Libraries* | | 655 | 660 | 664 | 683 | 683 | 683 | 706 | 731 | 756 |
| *Cemeteries/Crematoria* | | 57 | 49 | 45 | 51 | 51 | 51 | 20 | 20 | 21 |
| *Public Open Space* | | 91 | 136 | 165 | 148 | 148 | 148 | 168 | 173 | 180 |
| *Public Ablution Facilities* | | 60 | 78 | 81 | 80 | 80 | 80 | 83 | 85 | 88 |
| *Airports* | | 326 | 326 | 327 | 337 | 337 | 337 | 341 | 353 | 365 |
| *Sport and Recreation Facilities* | | 1 238 | 1 225 | 1 299 | 1 333 | 1 333 | 1 333 | 1 314 | 1 360 | 1 408 |
| *Outdoor Facilities* | | 1 238 | 1 225 | 1 299 | 1 333 | 1 333 | 1 333 | 1 314 | 1 360 | 1 408 |
| Investment properties | | 1 | 1 | (1 359) | 1 | 1 | 1 | 1 | 1 | 1 |
| **Revenue Generating** | | **1** | **1** | **(1 359)** | **1** | **1** | **1** | **1** | **1** | **1** |
| Improved Property | | 1 | 1 | (1 359) | 1 | 1 | 1 | 1 | 1 | 1 |
| Other assets | | 773 | 782 | 841 | 856 | 856 | 856 | 920 | 952 | 986 |
| **Operational Buildings** | | **773** | **782** | **841** | **856** | **856** | **856** | **920** | **952** | **986** |
| Municipal Offices | | 773 | 782 | 827 | 856 | 856 | 856 | 920 | 952 | 986 |
| *Capital Spares* | | – | – | 14 | – | – | – | – | – | – |
| Computer Equipment | | **1 539** | **1 246** | **1 007** | **1 264** | **1 264** | **1 264** | **1 095** | **1 133** | **1 173** |
| **Computer Equipment** | | 1 539 | 1 246 | 1 007 | 1 264 | 1 264 | 1 264 | 1 095 | 1 133 | 1 173 |
| Furniture and Office Equipment | | 713 | 533 | 404 | 836 | 836 | 836 | 483 | 500 | 481 |
| **Furniture and Office Equipment** | | 713 | 533 | 404 | 836 | 836 | 836 | 483 | 500 | 481 |
| Machinery and Equipment | | 1 400 | 1 168 | 1 114 | 1 241 | 1 241 | 1 241 | 1 293 | 1 335 | 1 370 |
| **Machinery and Equipment** | | 1 400 | 1 168 | 1 114 | 1 241 | 1 241 | 1 241 | 1 293 | 1 335 | 1 370 |
| Transport Assets | | 4 177 | 3 604 | 3 973 | 3 958 | 3 958 | 3 958 | 4 557 | 4 707 | 4 881 |
| **Transport Assets** | | 4 177 | 3 604 | 3 973 | 3 958 | 3 958 | 3 958 | 4 557 | 4 707 | 4 881 |
| Land | | – | – | 10 203 | – | – | – | – | – | – |
| **Land** | | – | – | 10 203 | – | – | – | – | – | – |

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| | | | | | | | | | | |
| Total Depreciation | 1 | 36 135 | 36 393 | 48 851 | 40 002 | 40 002 | 40 002 | 42 228 | 43 706 | 45 932 |
| | | | | | | | | | | |

*References*

*1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.*

## WC047 Bitou - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

| Description | Ref | 2021/22 | 2022/23 | 2023/24 | Current Year 2024/25 | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Capital expenditure on upgrading of existing assets by Asset Class/Sub-class** | | | | | | | | | | |
| **Infrastructure** | | **(2 922)** | **22 545** | **26 101** | **56 010** | **50 779** | **50 779** | **58 189** | **52 860** | **55 997** |
| Roads Infrastructure | | (13 906) | 1 001 | 3 636 | 5 000 | 8 300 | 8 300 | 15 200 | 13 300 | 17 600 |
| *Roads* | | (13 906) | 1 001 | 3 636 | 5 000 | 8 300 | 8 300 | 13 200 | 9 800 | 15 100 |
| *Road Structures* | | – | – | – | – | – | – | 2 000 | 3 500 | 2 500 |
| Storm water Infrastructure | | – | 4 875 | 1 213 | 7 620 | 9 558 | 9 558 | 4 000 | 2 500 | 2 500 |
| *Storm water Conveyance* | | – | 4 875 | 1 213 | 7 620 | 9 558 | 9 558 | 4 000 | 2 500 | 2 500 |
| Electrical Infrastructure | | – | 5 185 | 11 703 | 6 682 | 4 067 | 4 067 | 5 441 | 3 994 | 2 000 |
| *MV Networks* | | – | 3 999 | 10 685 | 4 682 | 1 935 | 1 935 | 5 441 | 1 994 | – |
| *LV Networks* | | – | 1 186 | 1 017 | 2 000 | 2 133 | 2 133 | – | 2 000 | 2 000 |
| Water Supply Infrastructure | | 3 000 | 7 284 | 3 900 | 22 485 | 15 462 | 15 462 | 15 067 | 14 350 | 10 000 |
| *Reservoirs* | | – | 271 | – | 4 250 | 374 | 374 | 10 000 | – | – |
| *Pump Stations* | | – | 1 012 | – | – | – | – | – | – | – |
| *Water Treatment Works* | | 3 000 | 5 727 | – | 1 500 | 1 500 | 1 500 | 250 | 4 750 | – |
| *Distribution* | | – | 273 | 3 900 | 16 235 | 13 087 | 13 087 | 3 517 | 1 600 | – |
| *Capital Spares* | | – | – | – | 500 | 500 | 500 | 1 300 | 8 000 | 10 000 |
| Sanitation Infrastructure | | 7 983 | 4 201 | 5 649 | 14 223 | 13 392 | 13 392 | 18 480 | 18 715 | 23 897 |
| *Pump Station* | | 3 742 | 4 201 | 4 199 | – | – | – | 900 | 900 | – |
| *Reticulation* | | 1 657 | – | 1 450 | 2 000 | 1 169 | 1 169 | 1 500 | 1 500 | 1 500 |
| *Waste Water Treatment Works* | | 2 585 | – | – | 12 223 | 12 223 | 12 223 | 16 080 | 15 915 | 21 747 |
| *Outfall Sewers* | | – | – | – | – | – | – | – | 400 | 650 |
| **Community Assets** | | **3 090** | **2 265** | **4 298** | **3 460** | **3 611** | **3 611** | **3 500** | **7 121** | **–** |
| Community Facilities | | 1 814 | 1 599 | 662 | 504 | 656 | 656 | – | – | – |
| *Halls* | | 332 | 1 599 | 449 | – | 152 | 152 | – | – | – |
| *Fire/Ambulance Stations* | | – | – | – | 200 | 200 | 200 | – | – | – |
| *Libraries* | | 214 | – | 213 | 304 | 304 | 304 | – | – | – |
| Sport and Recreation Facilities | | 1 276 | 666 | 3 636 | 2 955 | 2 955 | 2 955 | 3 500 | 7 121 | – |
| *Outdoor Facilities* | | 1 276 | 666 | 3 636 | 2 955 | 2 955 | 2 955 | 3 500 | 7 121 | – |
| **Investment properties** | | **–** | **–** | **–** | **435** | **435** | **435** | **–** | **–** | **–** |
| Revenue Generating | | – | – | – | 435 | 435 | 435 | – | – | – |
| *Improved Property* | | – | – | – | 435 | 435 | 435 | – | – | – |
| **Other assets** | | **113** | **259** | **–** | **–** | **–** | **–** | **–** | **–** | **–** |
| Operational Buildings | | 113 | 259 | – | – | – | – | – | – | – |
| *Municipal Offices* | | 113 | 259 | – | – | – | – | – | – | – |
| **Computer Equipment** | | 183 | – | – | 62 | 44 | 44 | – | – | – |
| Computer Equipment | | 183 | – | – | 62 | 44 | 44 | – | – | – |
| **Machinery and Equipment** | | – | – | – | 250 | 214 | 214 | 300 | 318 | 340 |
| Machinery and Equipment | | – | – | – | 250 | 214 | 214 | 300 | 318 | 340 |
| **Total Capital Expenditure on upgrading of existing assets** | 1 | **463** | **25 069** | **30 398** | **60 217** | **55 084** | **55 084** | **61 989** | **60 298** | **56 337** |
| ***Upgrading of Existing Assets as % of total capex*** | | *0,0%* | *29,6%* | *29,1%* | *32,9%* | *36,5%* | *36,5%* | *34,7%* | *34,5%* | *36,4%* |
| ***Upgrading of Existing Assets as % of deprecn"*** | | *1,3%* | *68,9%* | *62,2%* | *150,5%* | *137,7%* | *137,7%* | *146,8%* | *138,0%* | *122,7%* |

*References*

*1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expend*

## WC047 Bitou - Supporting Table SA35 Future financial implications of the capital budget

| Vote Description | Ref | 2025/26 Medium Term Revenue & Expenditure Framework | | | Forecasts | | | |
|---|---|---|---|---|---|---|---|---|
| R thousand | | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Forecast 2028/29 | Forecast 2029/30 | Forecast 2030/31 | Present value |
| **Capital expenditure** | 1 | | | | | | | |
| Vote 1 - Council | | – | – | – | | | | |
| Vote 2 - Office of the Municipal Manager | | – | – | – | | | | |
| Vote 3 - Community Services | | 15 095 | 22 621 | 14 200 | | | | |
| Vote 4 - Corporate Services | | 2 584 | 1 106 | 746 | | | | |
| Vote 5 - Financial Services | | – | – | – | | | | |
| Vote 6 - Economic Development & Planning | | – | – | – | | | | |
| Vote 7 - Engineering Services | | 160 762 | 151 217 | 140 025 | | | | |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | | | | |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | | | | |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | | | | |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | | | | |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | | | | |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | | | | |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | | | | |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total Capital Expenditure** | | **178 441** | **174 944** | **154 971** | **–** | **–** | **–** | **–** |
| **Future operational costs by vote** | 2 | | | | | | | |
| Vote 1 - Council | | 12 480 | 12 950 | 13 545 | | | | |
| Vote 2 - Office of the Municipal Manager | | 41 465 | 39 831 | 40 945 | | | | |
| Vote 3 - Community Services | | 246 373 | 239 875 | 253 419 | | | | |
| Vote 4 - Corporate Services | | 106 311 | 118 378 | 123 579 | | | | |
| Vote 5 - Financial Services | | 70 594 | 67 658 | 68 026 | | | | |
| Vote 6 - Economic Development & Planning | | 80 135 | 68 466 | 63 173 | | | | |
| Vote 7 - Engineering Services | | 326 393 | 367 927 | 408 075 | | | | |
| Vote 8 - [NAME OF VOTE 8] | | – | – | – | | | | |
| Vote 9 - [NAME OF VOTE 9] | | – | – | – | | | | |
| Vote 10 - [NAME OF VOTE 10] | | – | – | – | | | | |
| Vote 11 - [NAME OF VOTE 11] | | – | – | – | | | | |
| Vote 12 - [NAME OF VOTE 12] | | – | – | – | | | | |
| Vote 13 - [NAME OF VOTE 13] | | – | – | – | | | | |
| Vote 14 - [NAME OF VOTE 14] | | – | – | – | | | | |
| Vote 15 - [NAME OF VOTE 15] | | – | – | – | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total future operational costs** | | 883 752 | 915 085 | 970 763 | – | – | – | – |
| **Future revenue by source** | 3 | | | | | | | |
| Exchange Revenue | | 27 564 | 299 926 | 313 715 | | | | |
| Service charges - Electricity | | 289 114 | 299 926 | 313 715 | | | | |
| Service charges - Water | | 101 466 | 106 931 | 112 674 | | | | |
| Service charges - Waste Water Management | | 80 729 | 85 108 | 89 651 | | | | |
| Service charges - Waste Management | | 52 852 | 55 710 | 58 717 | | | | |
| Agency services | | 2 663 | 2 726 | 2 786 | | | | |
| *List other revenues sources if applicable* | | | | | | | | |
| *List entity summary if applicable* | | | | | | | | |
| **Total future revenue** | | 554 388 | 850 327 | 891 257 | – | – | – | – |
| **Net Financial Implications** | | **507 804** | **239 701** | **234 477** | **–** | **–** | **–** | **–** |

*References*

*1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))*

*2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))*

*3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)*

**WC047 Bitou - Supporting Table SA36 Detailed capital budget**

| R thousand | | | | | | | | | | | | | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality:**<br>*List all capital projects grouped by Function* | | | | | | | | | | | | | | | | |
| **ROADS, TRANSPORT & STORM WATER** | | | | | | | | | | | | | | | | |
| TOOLS & EQUIPMENT | Supply and deliver of tools and equipment | RDS2200 | | | | | | | **ALL WARDS** | | | | | – | 45 | – |
| WITTEDRIFT-STORMWATER UPGRAD | UPGRADING OF STORMWATER(MASTER | RDS2221 | | | | | | | **1** | -34.008253 | *23.337233* | | | 4 000 | – | |
| KRANSHOEK-STORMWATER UPGRADES | UPGRADING OF STORMWATER(MASTER | RDS2222 | | | | | | | **7** | -34.087317 | *23.295960* | | | 2 000 | 2 600 | 2 600 |
| Bus shelters | Bus shelters | RDS2223 | | | | | | | **5 & 6** | -34.051585 | *23.310703* | | | 500 | – | – |
| KURLAND-STORMWATER UPGRADES | UPGRADING OF STORMWATER (MASTEF | RDS2220 | | | | | | | **1** | -33.951681 | *23.488319* | | | 2 000 | 2 500 | 2 500 |
| KWANOKUTHULA-STORMWATER UPGRA | UPGRADING OF STORMWATER(MASTER | RDS2223 | | | | | | | **5 & 6** | -34.051585 | *23.310703* | | | – | 2 500 | 2 500 |
| SPEEDHUMPS | CONSTRUCTION OF SPEEDHUMPS | RDS2205 | | | | | | | **ALL WARDS** | Varies | | | | 200 | 500 | 500 |
| UPGRADING OF HIGH STREET | UPGRADING OF HIGH STREET | RDS2230 | | | | | | | **2** | -34.053510 | *23.370621* | | | 9 900 | – | |
| UPGRADING OF SEWELL STREET AND A | UPGRADING OF SEWELL STREET AND A | RDS2231 | | | | | | | **2** | -34.054174 | *23.373511* | | | – | 7 200 | |
| UPGRADING OF LONGSHIPS DRIVE | UPGRADING OF LONGSHIPS DRIVE | RDS2232 | | | | | | | **2** | -34.071180 | *23.368233* | | | 300 | – | 10 000 |
| MAIN STREET WALKWAYS | Refurbishment of Main St walkways | RDS 2401 | | | | | | | **2** | -34.055342 | *23.372235* | | | 200 | 1 250 | 1 250 |
| BOSSIESGIF & NEW HORIZONS CULDES | Upgrading of New Horizon culdesacs | RDS 2402 | | | | | | | **4** | -34.047874 | *23.338343* | | | 1 000 | – | – |
| KWANOKUTHULA CULDESACS | Upgrading of KwaNokuthula culdesacs | RDS 2403 | | | | | | | **5** | -34.047197 | *23.322190* | | | – | 1 000 | – |
| EXTENSION OF MVIMBI STREET | Upgrading of Mvimbi St | RDS2236 | | | | | | | **6** | -34.057721 | *23.318232* | | | – | – | 2 500 |
| SISHUBA STREET SIDE WALKS | Construction of side walks along Sishuba St | RDS2235 | | | | | | | **5 & 6** | -34,047466 | *23,322975* | | | – | – | 1 500 |
| MARINE WAY SIDE WALKS | Construction of side walks along Sishuba St | RDS2236 | | | | | | | **2** | -34,050832 | *23,358009* | | | – | – | 1 500 |
| LOWER TREKKER STREET SIDE WALKS | Construction of side walks along Trekker St a | RDS2237 | | | | | | | **7** | -34,082032 | *23,299425* | | | – | – | – |
| SARINGA STREET SIDE WALKS | Construction of side walks along Saringa St a | RDS2238 | | | | | | | **4** | -34,047868 | *23,339333* | | | – | – | – |
| HEUWEL STREET SIDE WALKS | Construction of side walks along Heuwel St a | RDS2239 | | | | | | | **1** | -34,009257 | *23,335657* | | | – | – | – |
| LAGOON DRIVE SIDE WALKS | Construction of side walks along Lagoon St a | RDS2240 | | | | | | | **1** | -33,976545 | *23,562304* | | | – | – | – |
| 1 x NEW LDV BAKKIES WITH CANOPIES | 1 X NEW LDV BAKKIES WITH CANOPIES | FLT2408 | | | | | | | **ADMINISTRATIVE** | | | | | 600 | 600 | – |
| 1 X NEW JETMACHINE -STORMWATER | 1 X NEW JETMACHINE - STORMWATER | FLT2414 | | | | | | | **ADMINISTRATIVE** | | | | | – | 2 000 | – |
| QOLWENI/BOSSIESGIF PHASE 4B: UPGR | CONSTRUCTION OF NEW ROADS AND R | RDS2303 | | | | | | | **3** | 3402'50,531"S | *23021'18,191"S* | | | 3 475 | 3 600 | – |
| EBENEZER (PORTION 3) 725 | CONSTRUCTION OF NEW ROADS AND R | RDS 2304 | | | | | | | **4** | 3402'29,514"S | *23020'12,315"S* | | | 13 294 | 8 468 | 22 596 |
| WATER SERVICES: WASTE WATER PURI | | | | | | | | | | | | | | | | |
| SLUDGE HANDLING GANSEVALLEI WWT | SLUDGE HANDLING - MULTI DISK SCREV | WWP2301 | | | | | | | **ALL WARDS** | 34° 2'14.84"S | *23°21'39.43"E* | | | 3 700 | 1 500 | – |
| PUMP STATION EQUIPMENT | Capital Spares: new pumps, motors and fittir | WWP2302 | | | | | | | **ALL WARDS** | 34° 00'30.78"S 34° 03'01.34"S34° 05'07.67' | *5'12.57"E23°22'29.48"E23°21'57,* | | | 2 000 | 2 000 | 2 000 |
| UPGRADE SEWER RETIC | Upgrade internal sewer reticulation based or | WWP2304 | | | | | | | **ALL WARDS** | 34°03'30.35"S 34° 03'23.08"S34° 03'18.62" | *9'02.52"E23°18'44.48"E23°18'44.* | | | 1 500 | 1 500 | 1 500 |
| SECURITY FENCING - WASTE WATER PL | Security Measures to meet legislative compli | WWP2305 | | | | | | | **2 & 7** | 34° 2'14.84"S 33°57'15.2 | *9.43"E 23°29'5* | | | 500 | – | – |
| KURLAND WASTE WATER TREATMENT V | KURLAND Waste Water Treatment Works | WWP2305 | | | | | | | **1** | 33°57'15.20"S | *23°29'50.52"E* | | | 16 080 | 13 800 | 21 747 |
| KURLAND WASTE WATER TREATMENT V | KURLAND Waste Water Treatment Works | TO BE CREATED | | | | | | | **1** | 33°57'15.20"S | *23°29'50.52"E* | | | – | 2 116 | – |
| GREEN VALLEY BULK OUTFALL SEWER I | Construction of sewerage pipeline, pumpstat | TO BE CREATED | | | | | | | **1** | 34° 01'10.45"S 34° 00'27.20"S | *23°23'35.82"E* | | | 655 | 655 | – |
| KWANOKUTHULA BULK OUTFALL SEWER | Construction of sewerage pipeline, pumpstat | TO BE CREATED | | | | | | | **5 & 6** | | | | | 750 | – | – |
| KURLAND SEWER PS, RISING MAINS & O | Construction of sewerage pipeline, pumpstat | TO BE CREATED | | | | | | | **1** | 33°57'4.37"S | *23°29'31.13"E* | | | – | 700 | 500 |
| EBENEZER OUTFALL SEWER (HOUSING) | Construction of sewer pipeline and associate | TO BE CREATED | | | | | | | **4** | 34° 2'16.45"S 34° 2'18.0 | *0'19.50"E23°20'32.66"E23°20'46.* | | | 200 | 2 000 | 4 300 |
| UPGRADING OF THE BULK WATER & SEV | Construction of sewerage pipeline, pumpstat | TO BE CREATED | | | | | | | **1** | 34° 0'19.77"S 34° 0'21.43"S | *23°26'18.62"E* | | | – | 400 | 650 |
| 1 x SUPER SUCKER TRUCK - | 1 X SUPER SUCKER TRUCK -WASTE WAT | FLT2308 | | | | | | | **ADMINISTRATIVE** | | | | | – | 3 000 | – |
| 2X LDV WITH CANOPY- WASTE WATER S | 2X LDV WITH CANOPY- WASTE WATER - | WWP2310 | | | | | | | **ADMINISTRATIVE** | | | | | 600 | 600 | |
| QOLWENI/BOSSIESGIF PHASE 4B: UPGR | Construction of sewer reticulation for 100 erv | WWP2312 | | | | | | | **3** | 3402'50,531"S | *23021'18,191"S* | | | 2 675 | 2 800 | – |
| EBENEZER (PORTION 3) 725 | Construction of sewer reticulation for 255 erv | | | | | | | | **4** | 3402'29,514"S | *23020'12,315"S* | | | 11 632 | 7 409 | 12 653 |
| WATER SERVICES: WATER DISTRIBUTIO | | | | | | | | | | | | | | | | |
| UPGRADE SAND FILTER PLETT WTW | REFURBISH AND REPAIR SAND FILTERS | WTR2041 | | | | | | | **ALL WARDS** | 34° 3'22.47"S | *23°22'0.46"E* | | | 250 | 4 750 | – |
| LABORATORY EQUIPMENT | Replace and upgrade aging laboratory equip | WTR2042 | | | | | | | **ALL WARDS** | 34° 03'24.03"S | *23°22'00.66"E* | | | 300 | 318 | 340 |
| TOOLS AND EQUIPMENT | GENERAL TOOLS & EQUIPMENT | WTR2301 | | | | | | | **ADMINISTRATIVE** | 34° 03'24.03"S | *23°22'00.66"E* | | | 250 | 265 | 280 |
| PUMP STATION EQUIPMENT | Capital Spares: new pumps, motors and fittir | WTR2302 | | | | | | | **ALL WARDS** | 34° 03'16.29"S 34° 03'23.02"S | *23°22'00.54"E* | | | 2 600 | 2 765 | 2 931 |
| KURLAND: UPGRADE WTW | UPGRADE WORKS FROM 0.6 TO 1.2MI | WTR2303 | | | | | | | **1** | 33°55'37.76"S | *23°29'45.39"E* | | | 17 588 | – | – |
| KURLAND: UPGRADE WTW | UPGRADE WORKS FROM 0.6 TO 1.2MI | WTR2303 | | | | | | | **1** | 33°55'37.76"S | *23°29'45.39"E* | | | 2 167 | – | – |
| REPLACEMENT OF AC PIPES | REPLACEMENT OF AC PIPES | WTR2304 | | | | | | | **ALL WARDS** | | | | | 2 000 | 2 000 | 2 100 |
| WATER DEMAND MANAGEMENT | Domestic meters and water saving devices | WTR2205 | | | | | | | **ALL WARDS** | | | | | 250 | 265 | 281 |
| NATURES VALLEY RESERVOIR | NATURES VALLEY RESERVOIR UPGRAD | WAT2211 | | | | | | | **1** | 33°58'18.91"S | *23°33'39.06"E* | | | 10 000 | – | – |
| NATURES VALLEY WTW | NATURES VALLEY WTW UPGRADE - CAI | WAT2212 | | | | | | | **1** | 33°57'58.85"S | *23°33'31.94"E* | | | 1 300 | 8 000 | 10 000 |
| Upgrading of the bulk water supply pipeline f | Construction of water pipeline and associate | TO BE CREATED | | | | | | | **1 & 2** | 34° 3'22.78"S 34° 1'35.54"S | *23°22'44.82"E* | | | 550 | 550 | – |
| Upgrading of the bulk water supply pipeline f | Construction of water pipeline and associate | TO BE CREATED | | | | | | | **1** | 34° 0'27.08"S 34° 0'14.02"S | *23°21'27.08"E* | | | 350 | 350 | – |
| Green Valley pump station and reservoir | Construction of water pumpstation, rising ma | TO BE CREATED | | | | | | | **1** | 34° 0'40.53"S 34° 0'52.16"S | *23°20'10.62"E* | | | 350 | 350 | – |
| WC/WDM Projects – Bulk meters, meter repl | Installation of bulk meters, meter replacemer | TO BE CREATED | | | | | | | **ALL WARDS** | 34° 03'10.90"S 34° 05'12.43"S | *23°21'08.12"E* | | | 500 | 1 500 | 1 500 |
| Upgrading of the Bulk Water and Sewerage I | Construction of sewerage pipeline, pumpstat | TO BE CREATED | | | | | | | **1** | 34° 0'19.77"S 34° 0'21.43"S | *23°26'18.62"E* | | | – | 400 | 650 |
| Upgrading of the Kurland Bulk Water Source | Construction of reservoirs, pipelines, pumpst | TO BE CREATED | | | | | | | **1** | 33°55'37,24"S | *23°29'46.53"E* | | | – | 1 000 | 1 000 |
| Groundwater exploration Kurland Groundwa | Drilling and equipping of new boreholes inclu | TO BE CREATED | | | | | | | **1** | 33°55'37.76"S | *23°29'45.39"E* | | | 2 500 | 7 500 | 5 000 |
| 1 X NEW TLB | 1 X NEW TLB WATERSERVICES | FLT2402 | | | | | | | **ADMINISTRATIVE** | | | | | – | – | 1 500 |
| 1 X NEW LDV WITH SERVICE CANOPY | 1 X NEW LDV SERVICE CANOPY -FLEET I | FLT2308 | | | | | | | **ADMINISTRATIVE** | | | | | – | 600 | – |
| WATER SERVICES FURNITURE & EQUIPN | Chairs, desk, book racks, white boards, etc | TO BE CREATED | | | | | | | **ADMINISTRATIVE** | | | | | 50 | 50 | 50 |
| QOLWENI/BOSSIESGIF PHASE 4B: UPGR | Construction of water reticulation for 100 erv | WTR2311 | | | | | | | **3** | 3402'50,531"S | *23021'18,191"S* | | | 1 350 | 1 600 | – |
| EBENEZER (PORTION 3) 725 | Construction of water reticulation for 255 erv | WTR2312 | | | | | | | **4** | 3402'29,514"S | *23020'12,315"S* | | | 8 309 | 5 292 | 9 942 |
| ELECTRICAL AND MECHANICAL ENGINEI | | | | | | | | | | | | | | | | |
| MACHINERY AND EQUIPMENT | Supply and Delivery of Extension Ladders, P | ELE2220 | | | | | | | **ADMINISTRATIVE** | | | | | 490 | 200 | – |
| PLETT: ASSET REPLACEMENT | Capital spares: replace defective mini-subs a | ELE2301 | | | | | | | **ADMINISTRATIVE** | | | | | 1 500 | 1 500 | 1 500 |
| SCADA SYSTEMS | Master Plan Project: Supply and Install Scad | ELE2303 | | | | | | | **ALL WARDS** | | | | | – | – | 500 |
| REPLACE FAULTY MV METER UNIT | Maintenance Related: Replacing faulty mete | ELE2304 | | | | | | | **ALL WARDS** | | | | | | 950 | – |
| BRAKKLOOF NEW 20MVA 66/11KV TRF | Masterplan Project: Brakkloof 66kV New 20M | ELE2206 | | | | | | | **MULTIPLE WARDS(2.,3 & 4)** | | | | | 12 272 | 15 118 | |
| PLETT: UPGRADE O/H TO U/G NETWORK | Ageing Low Voltage Networks to be upgrade | ELE2307 | | | | | | | **MULTIPLE WARDS(1,2 & 4)** | | | | | – | 2 000 | 2 000 |
| ELECTRIFICATION OF INFORMAL SETTLE | New/Upgrade of Electrical Networks in Inforr | ELE2204 | | | | | | | **MULTIPLE WARDS (1,3,5 &6)** | | | | | 3 541 | 800 | – |

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ELECTRIFICATION OF 204 HOUSEHOLD F | ELECTRIFICATION OF 204 HOUSEHOLD F | EBER2024 | | | | | | | **4** | | | | | 1 188 | – | – |
| NEW HIGH MAST LIGHTS | High Mast Lights with Backup Supply In grea | ELE2309 | | | | | | | **MULTIPLE WARDS (1,4,5&6)** | | | | | 700 | 720 | – |
| SECURITY KEY SITES | Provision of security at various key sites to p | ELE2208 | | | | | | | **MULTIPLE WARDS (2,4,5&6)** | | | | | – | 200 | – |
| NEW STREETLIGHTS | New Streetlights | ELE2210 | | | | | | | **ALL WARDS** | | | | | 3 000 | 500 | – |
| 11KV LINKS KWANO AND SS1 SUB STATI | Masterplan Project: New MV Feeders betwe | ELE2214 | | | | | | | **MULTIPLE WARDS (4,5&6)** | | | | | – | 3 796 | – |
| 11kV LINKS KWANO TO LADYWOOD | Masterplan Project: Upgrade Golf Course an | ELE2315 | | | | | | | **MULTIPLE WARDS (4,5&6)** | | | | | – | 1 194 | – |
| KEURBOOMS: UPGRADE NETWORK | Create Additional Feed Supply for Keurboom | ELE2218 | | | | | | | **1** | | | | | 1 900 | – | – |
| ELECTRIFICATION OF EBENEZER | ELECTRIFICATION OF EBENEZER | ELE2317 | | | | | | | **4** | | | | | 2 875 | 4 310 | 4 505 |
| ELECTRIFICATION OF EBENEZER | ELECTRIFICATION OF EBENEZER | ELE2317 | | | | | | | **4** | | | | | 4 720 | – | – |
| KWANO ADDITIONAL 20 MVA TRANSFOR | MasterPlan: | ELE2320 | | | | | | | **5.6 &7** | | | | | – | 600 | 5 000 |
| REPLACE PMT CHRISTIE WITH 315 MINIS | Replace PMT Christie with 315 minisub to ca | ELE2321 | | | | | | | **ALL WARDS** | | | | | – | 772 | – |
| REPLACE PMT STEYN WITH 500 KVA MIN | Replace PMT Steyn with 500kva minisub for | ELE2322 | | | | | | | **2** | | | | | – | 965 | – |
| INSTALL NEW 1 MVA 22/11 TRANSFORME | INSTALL NEW 1 MVA 22/11 transformer at I | ELE2323 | | | | | | | **ALL WARDS** | | | | | – | 8 100 | – |
| TOOLS AND EQUIPMENT | 2 POST LIFT , VEHICLE DIAGNOSTIC KIT | FLT2301 | | | | | | | **ADMINISTRATIVE** | | | | | 100 | 100 | 100 |
| 1 X NEW LDV WITH SERVICE CANOPY | 1 X NEW LDV SERVICE CANOPY -FLEET I | FLT2405 | | | | | | | **ADMINISTRATIVE** | | | | | – | 600 | – |
| PROJECT MANAGEMENT UNIT (PMU) | | | | | | | | | | | | | | | | |
| PMU FURNITURE & EQUIPMENT | Chairs, desk, book racks, white boards, etc | TO BE CREATED | | | | | | | **ADMINISTRATIVE** | | | | | 50 | 50 | 50 |
| PUBLIC SAFETY: FIRE & DISASTER MANA | | | | | | | | | | | | | | | | |
| ESSENTIAL TOOLS, LOOSE GEAR & EQU | SCBA's, Compressor,Generators, PTO pum | FIR2406 | | | | | | | **ADMINISTRATIVE** | S 34° 3'18.1332" | *E 23°22'1.1316"* | | | 200 | 250 | 200 |
| HAZMAT PPE & DETECTION | Equipment essential in hazmat response for | FIR2407 | | | | | | | **ADMINISTRATIVE** | S 34° 3'18.1332" | *E 23°22'1.1316"* | | | 200 | – | – |
| OFFICE FURNITURE & APPLIANCES | 12 Matresses, 20 stacker chairs, industrial w | FIR5501 | | | | | | | **ADMINISTRATIVE** | S 34° 3'18.1332" | *E 23°22'1.1316"* | | | 100 | – | – |
| 1X NEW RESCUE PUMPER | REPLACE RESCUE PUMPER CX 3857(14y | FLT2415 | | | | | | | **ADMINISTRATIVE** | | | | | – | 1 500 | 1 500 |
| 1 X NEW 4X4 SKID UBITS | REPLACE CX 48251(10yrs) AND CX 36097 | FLT2416 | | | | | | | **ADMINISTRATIVE** | | | | | – | 800 | – |
| 1 NEW 4X4 TANKER | REPLACE SAMIL CX12077(30 YRS OLD)FI | FLT2418 | | | | | | | **ADMINISTRATIVE** | | | | | – | 2 000 | 2 500 |
| 1 NEW 4X4 TANKER PUMPER | REPLACE TANKER PUMPER CX 10568 (s | FLT2419 | | | | | | | **ADMINISTRATIVE** | | | | | – | – | 2 000 |
| PUBLIC SAFETY: LAW ENFORCEMENT SE | | | | | | | | | | | | | | | | |
| BULLET PROOF VESTS | This is protective equipment for Law Enforce | LAW2301 | | | | | | | **ADMINISTRATIVE** | | | | | 260 | – | – |
| PORTABLE TWO WAY RADIOS | portable radios are used as communication c | LAW2302 | | | | | | | **ADMINISTRATIVE** | | | | | 120 | – | – |
| 9MM HANDGUNS (FIRE ARMS) | Fire arms are tools of trade for personnel pro | LAW2304 | | | | | | | **ADMINISTRATIVE** | | | | | 200 | – | – |
| 2X NEW LDV WITH POLICE CANOPIES -LA | 2X NEW LDV WITH POLICE CANOPIES -LA | FLT2302 | | | | | | | **ADMINISTRATIVE** | | | | | – | 600 | 600 |
| PUBLIC SAFETY: TRAFFIC MANAGEMENT | | | | | | | | | | | | | | | | |
| 15X BODY CAMS | Cameras worn by Traffic Officers for protecti | TRF2401 | | | | | | | **ADMINISTRATIVE** | | | | | 115 | – | – |
| 2x NEW SEDANS FOR TRAFFIC | 2 X NEW TRAFFIC SEDANS | FLT2421 | | | | | | | **ADMINISTRATIVE** | | | | | 800 | 800 | 900 |
| 1 X LDV E/CAB WITH ROADBLOCK TRAILI | 1 XNEW LDV & TRAILER -TRAFFIC DEPT | FLT2422 | | | | | | | **ADMINISTRATIVE** | | | | | – | 100 | – |
| PUBLIC SAFETY:COMMUNICATIONS & CU | | | | | | | | | | | | | | | | |
| 1 CAMERA | 1 CAMERA | CUST550 | | | | | | | **ADMINISTRATIVE** | | | | | 30 | – | – |
| 2 x PORTABLE LOUDHAILERS | 2 x PORTABLE LOUDHAILERS | CUS5502 | | | | | | | **ADMINISTRATIVE** | | | | | 12 | – | – |
| INDOOR AND OUTDOOR COMPATIBLE SO | INDOOR AND OUTDOOR COMPATIBLE SO | CUS5503 | | | | | | | **ADMINISTRATIVE** | | | | | 120 | – | – |
| FURNITURE FOR COMMUNICATIONS & C | FURNITURE FOR COMMUNICATIONS & C | CUS5504 | | | | | | | **ADMINISTRATIVE** | | | | | 60 | – | – |
| 3 x GAZEEBOS | 3 x GAZEEBOS | CUS5505 | | | | | | | **ADMINISTRATIVE** | | | | | 30 | – | – |
| 1 X NEW LOUD HAILING SYSTEM | BUILD IN SOUND AND LOUDHAILING SYS | CUS5506 | | | | | | | **ADMINISTRATIVE** | | | | | 200 | – | – |
| HORTICULTURE & RECREATIONAL SERV | | | | | | | | | | | | | | | | |
| CONSTRUCTION OF REGIONAL CEMETR | CONSTRUCTION OF REGIONAL CEMETR | HOR2207 | | | | | | | **4** | 34° 2'43.57"S | *23°19'44.16"E* | | | 1 800 | 3 500 | 3 500 |
| CONSTRUCTION OF REGIONAL CEMETR | UPGRADING OF GREENVALLEY SPORT | HOR2209 | | | | | | | **7** | 34° 0'43.38"S | *23°19'39.62"E* | | | 3 500 | 2 467 | – |
| UPGRADING OF KWANO SPORTFIELD FI | UPGRADING OF KWANO SPORTFIELD FI | HOR2230 | | | | | | | **5&7** | 34° 3'15.52"S | *23°19'2.60"E* | | | – | 4 654 | – |
| RIDE ON LAWNWMOWER | 3 X NEW LAWNMOWERS -PARKS | HOR5501 | | | | | | | **ADMINISTRATIVE** | | | | | 300 | – | – |
| 1 X NEW TRACTOR | 1 X NEW TRACTOR -PARKS | HOR5502 | | | | | | | **ADMINISTRATIVE** | | | | | 300 | – | – |
| 1 X NEW 3TON TIPPER TRUCK | 1 X NEW 3 TON TIPPER TRUCK -PARKS | HOR5503 | | | | | | | **ADMINISTRATIVE** | | | | | – | 950 | – |
| COMMUNITY HALLS, SPORTFIELDS & SE | | | | | | | | | | | | | | | | |
| CONSTRUCTION OF QOLWENI HALL | Replacement of aluminium doors and window | FAC2223 | | | | | | | **3** | | | | | 100 | 2 000 | – |
| INTERGRATED WASTE MANAGEMENT | | | | | | | | | | | | | | | | |
| KURLAND VILLAGE-WASTE DROP- OFF F | New Drop-off facilities at Kurland | WAS202 | | | | | | | **1** | 33°57'12.61"S | *23°29'48.49"E* | | | 5 600 | – | – |
| 1x NEW SKIP TRUCK | 1 X NEW SKIP TRUCK WASTE MANAGEM | FLT2401 | | | | | | | **ADMINISTRATIVE** | | | | | 1 500 | – | – |
| 1X NEW HOOKLIFT TRUCK-WASTE MANA | 1 X NEW HOOKLIFT TRUCK & TRAILER | FLT2304 | | | | | | | **ADMINISTRATIVE** | | | | | – | 3 000 | 3 000 |
| INFORMATION & COMMUNICATION TECH | | | | | | | | | | | | | | | | |
| BITOU LAPTOP REPLACEMENT | Replacement of equipment older than 5 Year | ICT2301 | | | | | | | **ADMINISTRATIVE** | | | | | 756 | 402 | 85 |
| BITOU COMPUTER OPERATIONAL SPARE | Operational in nature / Loans while servicing | ICT2302 | | | | | | | **ADMINISTRATIVE** | | | | | 150 | 300 | 257 |
| BITOU HANDHELD DEVICES | For paper less agenda, workforce and meter | ICT501 | | | | | | | **ADMINISTRATIVE** | | | | | 220 | 38 | 38 |
| BITOU REPAIRS MAINTENANCE & EQUIP | Operational in nature / Replacement of failed | ICT2304 | | | | | | | **ADMINISTRATIVE** | | | | | 265 | 83 | 83 |
| BITOU NEW USERS | BITOU NEW USERS | ICT2305 | | | | | | | **ADMINISTRATIVE** | | | | | 396 | 232 | 232 |
| DEPARTMENTAL REQUESTS | DEPARTMENTAL REQUESTS HUMAN RES | ICT116 | | | | | | | **ADMINISTRATIVE** | | | | | 102 | 24 | 24 |
| BITOU MONITORS | DEPARTMENTAL REQUESTS HUMAN RES | ICT117 | | | | | | | **ADMINISTRATIVE** | | | | | 22 | 27 | 27 |
| LAW ENFORCEMENT 2 WAY RADIOS | TRAFFIC 2 WAY RADIOS | ICT2331 | | | | | | | **ADMINISTRATIVE** | | | | | 56 | – | – |
| BEACH CONTROL ENFORCEMENT 2 WA | BEACHES 2 WAY RADIOS | ICT505 | | | | | | | **ADMINISTRATIVE** | | | | | 63 | – | – |
| ICT OFFICE FURNITURE & EQUIPMENT | ICT OFFICE FURNITURE & EQUIPMENT | ICT2337 | | | | | | | **ADMINISTRATIVE** | | | | | 12 | – | – |
| SCADA CONNECTIVITY | SCADA CONNECTIVITY | ICT2406 | | | | | | | **ADMINISTRATIVE** | | | | | 90 | | – |
| CUTTY SARK HIGHT SITE BACKUP POWE | | ICT171 | | | | | | | **ADMINISTRATIVE** | | | | | 120 | – | – |
| PIESANGVALLEY HALL BACKUP POWER | | ICT185 | | | | | | | **ADMINISTRATIVE** | | | | | 50 | – | – |
| PORTABLE TWO WAY RADIOS X10 | | | | | | | | | **ADMINISTRATIVE** | | | | | 120 | – | – |
| **Parent Capital expenditure** | | | | | | | | | | | | **–** | **–** | **178 731** | **174 500** | **154 971** |
| **Entities:** | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Entity* | | | | | | | | | | | | | | | | |
| **Entity A** | | | | | | | | | | | | | | | | |
| Water project A | | | | | | | | | | | | | | | | |
| **Entity B** | | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | | |

| Function | Project Description | Project Number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | | | | | | | |
| **Entity Capital expenditure** | | | | | | | | | | | | – | – | – | – | – |
| **Total Capital expenditure** | | | | | | | | | | | | – | – | **178 731** | **174 500** | **154 971** |

*References*

*Must reconcile with Budgeted Capital Expenditure*

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

| | | | | | |
|---|---|---|---|---|---|
| check | 104 311 | 151 080 | (290) | 444 | (0) |

WC047 Bitou - Supporting Table SA37 Projects delayed from previous financial year/s

| R thousand | | | | | | | | | | | | | Current Year 2024/25 | | 2025/26 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Function | Project name | Project number | Type | MTSF Service Outcome | IUDF | Own Strategic Objectives | Asset Class | Asset Sub-Class | Ward Location | GPS Longitude | GPS Lattitude | Previous target year to complete | Original Budget | Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 |
| **Parent municipality:** | | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Function* | | | | | | | | | | | | | | | | | |
| **Entities:** | | | | | | | | | | | | | | | | | |
| *List all capital projects grouped by Entity* | | | | | | | | | | | | | | | | | |
| ***Entity Name*** | | | | | | | | | | | | | | | | | |
| *Project name* | | | | | | | | | | | | | | | | | |

*References*

*List all projects with planned completion dates in current year that have been re-budgeted in the MTREF*

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC047 Bitou - Supporting Table SA38 Consolidated detailed operational projects

| Municipal Vote/Operational project | Ref | Program/Project description | Project number | IDP Goal code | Individually Approved (Yes/No) | Asset Class | Asset Sub-Class | GPS co-ordinates | Total Project Estimate | Prior year outcomes | | 2025/26 Medium Term Revenue & Expenditure Framework | | | Project information |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousand | 4 | | | 2 | 6 | | | 5 | | Audited Outcome 2023/24 | Current Year 2024/25 Full Year Forecast | Budget Year 2025/26 | Budget Year +1 2026/27 | Budget Year +2 2027/28 | Ward location |
| **Parent municipality:** | | | | | | | | | | | | | | | |
| *List all operational projects grouped by Municipal Vote* | | | | | | | | | | | | | | | |
| **Parent operational expenditure** | 1 | | | | | | | | | | | – | – | – | |
| **Entities:** | | | | | | | | | | | | | | | |
| *List all operational projects grouped by Entity* | | | | | | | | | | | | | | | |
| **Entity A** | | | | | | | | | | | | | | | |
| Water project A | | | | | | | | | | | | | | | |
| **Entity B** | | | | | | | | | | | | | | | |
| Electricity project B | | | | | | | | | | | | | | | |
| **Entity Operational expenditure** | | | | | | | | | | – | – | – | – | – | |
| **Total Operational expenditure** | | | | | | | | | | – | – | – | – | – | |

*References*

*1. Must reconcile with Budgeted Operating Expenditure*

*2. As per Table SA5*