

BITOU LOCAL MUNICIPALITY



3rd Adjustments Budget 30 April 2025

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as an asset on the Municipality's balance sheet.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

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

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

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

MTREF – Medium Term Revenue and Expenditure Framework. A medium term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day to day expenses of the Municipality such as salaries and wages.

Rates – Local Government tax based on the assessed value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

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

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

PART 1 – ADJUSTMENTS BUDGET REPORT

Section 1 – Mayor’s Report

1.1 Municipal Roll-over Adjustment Budget

The 2024/2025 MTREF was approved by Council on 24 May 2024 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

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

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

An adjustments budget-

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

The Adjustments Budget does not shift the priorities and overall direction of the current budget; it merely allows us scope to accelerate or decelerate certain programs.

1.1 Reasons for the adjustments budget

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

1. To adjust expenditure upward where it is evident that the allocations were insufficient to address service delivery needs of the communities.
2. To incorporate additional grant funding received in the operating budget and reduction in funding Gazetted on the capital budget

Further adjustment details are listed below:

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

No multi-year funds will be shift in the capital program.

1.1.2 Allocations and grant amendments

Grant funding decreases by R 2 920 000.00 as a result of DORA adjustments. The grants that are appropriated in the 2024/2025 Adjustment budget as follows:

Capex grant

Water Services Infrastructure Grant is decreasing by R2 920 000.00

Own funding

No change in Own Funding, however savings have been identified and shifted to supplement the reduction in grant funding on the project

Borrowings

No change in Borrowings however savings have been identified and shifted to supplement the reduction in grant funding on the project

The Net Effect is a decrease in the Capital Budget of R 2 920 000.00

1.1.3 Appropriate/Decrease additional revenues that have become available.

Additional revenue in the form of LGSETA Grant have become available and included to the value of R 633 000.00

1.1.4 Correction of errors in the annual budget

Provision for payment to TMT as well as other services have been included in this adjustment that were omitted in the Mid-term adjustment, that served 28 February 2025. Depreciation charges on assets identified as part of the Annual asset verification also needs to be adjusted as to prevent any unauthorised expenditure.

1.2 Recommendation to council regarding the Adjustments Budget

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

1.3 Recommendation to council regarding the SDBIP

That the Departmental SDBIP be reviewed within directorates where applicable.

RECOMMENDATION:

- a. That the third annual adjustments budget of Bitou Municipality for the financial year 2024/2025, be approved:
 - i. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - ii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - iii. Table B4: Adjustments Budget Financial Performance (revenue by source)
 - iv. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - v. Table B6: Budgeted Financial Position
 - vi. Table B7: Budgeted Cash Flow
 - vii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - viii. Table B9: Asset Management
 - ix. Table B10: Basic service delivery measurement
 - x. Supporting Tables SB1 – SB 20
- b. That the Departmental SDBIP be reviewed within directorates where applicable.
- c. That the adjustments budget be submitted to the authorities and in the format as required by law.

SECTION 2 - EXECUTIVE SUMMARY

Introduction

In terms of Section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget.

Operating Budget

The following adjustments were affected:

Revenue by Source

The following table reflects the approved 2024/2025 MTREF, the proposed adjustments budget and the adjustments budget movements:

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	262 129	259 136	-	-	-	-	-	-	259 136	295 636	325 983
Service charges - Water	2	90 492	92 029	-	-	-	-	-	-	92 029	97 203	103 418
Service charges - Waste Water Management	2	80 372	79 624	-	-	-	-	-	-	79 624	85 998	92 017
Service charges - Waste Management	2	53 852	50 983	-	-	-	-	-	-	50 983	56 863	60 039
Sale of Goods and Rendering of Services		9 687	10 072	-	-	-	-	-	-	10 072	8 209	8 644
Agency services		2 840	2 840	-	-	-	-	-	-	2 840	2 971	3 104
Interest earned from Receivables		13 870	12 458	-	-	-	-	-	-	12 458	12 493	11 179
Interest earned from Current and Non Current Assets		12 448	12 448	-	-	-	-	-	-	12 448	12 573	12 698
Rental from Fixed Assets		2 210	1 610	-	-	-	-	-	-	1 610	2 338	2 218
Licence and permits		565	661	-	-	-	-	-	-	661	597	630
Operational Revenue		2 800	9 667	-	-	-	-	-	-	9 667	2 980	2 963
Non-Exchange Revenue												
Property rates		191 257	193 250	-	-	-	-	-	-	193 250	206 558	218 984
Surcharges and Taxes		1 589	1 441	-	-	-	-	-	-	1 441	1 724	1 870
Fines, penalties and forfeits		50 836	52 397	-	-	-	-	-	-	52 397	52 038	53 743
Licences or permits		796	796	-	-	-	-	-	-	796	840	886
Transfer and subsidies - Operational		176 893	187 363	-	-	-	-	633	633	187 996	208 662	260 111
Interest		1 844	2 202	-	-	-	-	-	-	2 202	1 660	1 328
Operational Revenue		14 835	13 953	-	-	-	-	-	-	13 953	15 860	10 019
Gains on disposal of Assets		3 950	3 950	-	-	-	-	-	-	3 950	-	-
Total Revenue (excluding capital transfers and contributions)		973 266	986 878	-	-	-	-	633	633	987 511	1 065 201	1 169 834

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R 987,511 Million for the 2024/2025 adjustments budget an increase of

R 633 000.00. The following revenue sources were adjusted:

Transfers and Subsidies (Operating)

Transfers and Subsidies (Operating) reflects a net increase of R633 000 as a result of the LGSETA Grant additional funding.

Expenditure by Type

The following tables reflects the approved 2023/2024 MTREF, the proposed adjustments budget and the increase/(decrease):

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		370 938	378 617	-	-	-	-	-	-	378 617	383 149	399 483
Remuneration of councillors		7 879	7 879	-	-	-	-	-	-	7 879	8 249	8 636
Bulk purchases - electricity		231 959	224 959	-	-	-	-	-	-	224 959	266 753	306 766
Inventory consumed		18 699	20 641	-	-	-	-	(180)	(180)	20 461	19 587	20 750
Debt impairment		19 001	19 001	-	-	-	-	-	-	19 001	19 894	21 008
Depreciation and amortisation		40 002	40 002	-	-	-	-	1 386	1 386	41 388	41 403	42 852
Interest		14 063	13 917	-	-	-	-	-	-	13 917	17 827	21 484
Contracted services		103 758	115 272	-	-	-	-	634	634	115 906	125 958	168 710
Transfers and subsidies		12 283	10 871	-	-	-	-	200	200	11 071	13 148	14 124
Irrecoverable debts written off		61 150	61 150	-	-	-	-	-	-	61 150	58 590	60 510
Operational costs		91 144	91 300	-	-	-	-	(71)	(71)	91 229	96 206	99 984
Total Expenditure		970 877	983 608	-	-	-	-	1 969	1 969	985 578	1 051 764	1 164 308
Surplus/(Deficit)		2 389	3 270	-	-	-	-	(1 336)	(1 336)	1 934	13 437	5 526
Transfers and subsidies - capital (monetary allocations)		130 854	91 558	-	-	-	-	-	-	91 558	92 769	47 549
Surplus/(Deficit) after capital transfers & contributions		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Surplus/(Deficit) after income tax		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Surplus/(Deficit) attributable to municipality		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Surplus/ (Deficit) for the year		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075

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

1. *Depreciation and amortisation*

Depreciation for new capital items as well as items identified as part of the annual asset verification needs to be incorporated in our books thus depreciation needs to be amended to account for this and prevent possible unauthorised expenditure.

2. *Transfers and Subsidies*

The upwards adjustment is due to the inclusion of bursaries funds received from the province that was previously omitted.

3. *Contracted Services*

To prevent the non payment of suppliers due to insufficient funding, the adjustment needs to be made to make provision for the remainder of the financial year where projects were not adjusted in the Mid-year budget review.

2024/2025 Capital Budget Adjustments

Full details of proposed amendment to the 2024/2025 capital budget are reflected in Table below

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/04/2025												
Description	Ref	Budget Year 2024/25								Budget Year +1 2025/26	Budget Year +2 2026/27	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 3 - Community Services		5 405	5 461	-	-	-	-	-	-	5 461	1 750	8 933
Vote 4 - Corporate Services		868	828	-	-	-	-	-	-	828	100	100
Vote 7 - Engineering Services		143 726	118 509	-	-	-	-	(2 539)	(2 539)	115 969	162 803	53 254
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	149 999	124 797	-	-	-	-	(2 539)	(2 539)	122 258	164 653	62 286
Single-year expenditure to be adjusted	2											
Vote 2 - Office of the Municipal Manager		-	731	-	-	-	-	(238)	(238)	492	-	-
Vote 3 - Community Services		3 796	2 543	-	-	-	-	-	-	2 543	6 595	2 000
Vote 4 - Corporate Services		1 292	1 214	-	-	-	-	59	59	1 273	920	900
Vote 5 - Financial Services		-	-	-	-	-	-	69	69	69	-	-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	110	110	110	-	-
Vote 7 - Engineering Services		28 073	21 796	-	-	-	-	-	-	21 796	26 729	18 010
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		33 161	26 283	-	-	-	-	-	-	26 283	34 244	20 910
Total Capital Expenditure - Vote		183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196

The capital budget decreases with R 2 539 131.00 from R 151 080 216 to R 148 541 085.

The decreases

in the 2024/25 financial year, as reflected in the table above, are explained below.

Grant amendments:

The national government grant, Water Services Infrastructure Grant (WSIG), has been adjusted downwards from R29 330 695 to R26 791 564. This is done as per Adjusted Gazette 52381 of 25 March 2025.

Own funding amendments:

Own funding savings on the following projects have been shifted to supplement the reduction in Grant funding:

Water Demand Management R 212 000.00

Pump Station Equipment R141 000.00

Upgrade of sand filter Plett WTW R9 000.00

Borrowing amendments:

Savings on the following borrowing project has been shifted to supplement the reduction in Grant funding:

Keurbooms Upgrade Network R 1 million

The effect of the above movement is illustrated in the table below:

Project Name	Funding Source	Original Budget	Adjustments	Final Budget amount
UPGRADE SAND FILTER PLETT WTW	AFR (Own Funding)	1 500 000,00	-9 000,00	1 491 000,00
PUMP STATION EQUIPMENT	AFR (Own Funding)	2 092 516,00	-141 000,00	1 951 516,00
WATER DEMAND MANAGEMENT	AFR (Own Funding)	390 000,00	-212 000,00	178 000,00
KEURBOOMS: UPGRADE NETWORK	Borrowings	1 100 000,00	-1 000 000,00	100 000,00
Total Savings Identified			1 362 000,00	
KURLAND: UPGRADE WTW	Borrowings	652 588,00	1 000 000,00	1 652 588,00
KURLAND: UPGRADE WTW	AFR (Own Funding)	-	362 000,00	362 000,00
KURLAND: UPGRADE WTW	WSIG	10 434 782,61	-2 539 130,43	7 895 652,18
Total Net decrease of Project			-1 177 130,43	

This means the project Kurland: Upgrade WTW has a net decrease value of R1 177 130 VAT excl.

Adjustments to Budget Funding

The proposed adjustments will be funded as follows

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Funded by:												
National Government		29 331	29 331	-	-	-	-	(2 539)	(2 539)	26 792	31 842	21 106
Provincial Government		78 285	57 782	-	-	-	-	-	-	57 782	43 000	8 000
Transfers recognised - capital	4	107 616	87 112	-	-	-	-	(2 539)	(2 539)	84 573	74 842	29 106
Borrowing		50 033	35 125	-	-	-	-	-	-	35 125	80 744	18 950
Internally generated funds		25 511	28 843	-	-	-	-	-	-	28 843	43 310	35 141
Total Capital Funding		183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196

Projects financed out of National Government decreased by R 2 539 131 from the initial R29 330 695 to R26 791 564.

As can be seen on the Table B8, the adjustment budget is funded however the municipality needs to ensure it improves its reserves and working capital to ensure that non-cash items and provisions are cash backed

Conclusion

The overall budgeted surplus is reducing from R 3 269 963 to R 1 933 771.

The capital budget decreases with R 2 539 131 from R 151 080 216 to R 148 541 085.

Adjustment budget tables

Adjustment Budget Summary

WC047 Bitou - Table B1 Adjustments Budget Summary - 30/04/2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	191 257	193 250	-	-	-	-	-	-	193 250	206 558	218 984
Service charges	486 846	481 772	-	-	-	-	-	-	481 772	535 700	581 457
Investment revenue	12 448	12 448	-	-	-	-	-	-	12 448	12 573	12 698
Transfers recognised - operational	176 893	187 363	-	-	-	-	633	633	187 996	208 662	260 111
Other own revenue	105 822	112 045	-	-	-	-	-	-	112 045	101 708	96 583
Total Revenue (excluding capital transfers and	973 266	986 878	-	-	-	-	633	633	987 511	1 065 201	1 169 834
Employee costs	370 938	378 617	-	-	-	-	-	-	378 617	383 149	399 483
Remuneration of councillors	7 879	7 879	-	-	-	-	-	-	7 879	8 249	8 636
Depreciation & asset impairment	40 002	40 002	-	-	-	-	1 386	1 386	41 388	41 403	42 852
Interest	14 063	13 917	-	-	-	-	-	-	13 917	17 827	21 484
Inventory consumed and bulk purchases	250 658	245 600	-	-	-	-	(180)	(180)	245 420	286 340	327 516
Transfers and subsidies	12 283	10 871	-	-	-	-	200	200	11 071	13 148	14 124
Other expenditure	275 053	286 722	-	-	-	-	564	564	287 286	301 647	350 213
Total Expenditure	970 877	983 608	-	-	-	-	1 969	1 969	985 578	1 051 764	1 164 308
Surplus/(Deficit)	2 389	3 270	-	-	-	-	(1 336)	(1 336)	1 934	13 437	5 526
Transfers and subsidies - capital (monetary allocations)	130 854	91 558	-	-	-	-	-	-	91 558	92 769	47 549
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Capital expenditure & funds sources											
Capital expenditure	183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196
Transfers recognised - capital	107 616	87 112	-	-	-	-	(2 539)	(2 539)	84 573	74 842	29 106
Borrowing	50 033	35 125	-	-	-	-	-	-	35 125	80 744	18 950
Internally generated funds	25 511	28 843	-	-	-	-	-	-	28 843	43 310	35 141
Total sources of capital funds	183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196
Financial position											
Total current assets	466 245	606 454	-	-	-	-	3 182	3 182	609 636	582 619	603 980
Total non current assets	1 415 909	1 445 004	-	-	-	-	(3 925)	(3 925)	1 441 079	1 491 420	1 384 271
Total current liabilities	439 810	479 641	-	-	-	-	594	594	480 235	481 219	441 601
Total non current liabilities	199 510	216 846	-	-	-	-	-	-	216 846	226 470	233 432
Community wealth/Equity	1 242 834	1 354 971	-	-	-	-	(1 336)	(1 336)	1 353 635	1 366 350	1 313 218
Cash flows											
Net cash from (used) operating	151 894	117 345	-	-	-	-	433	433	117 778	132 631	101 754
Net cash from (used) investing	(179 210)	(152 130)	-	-	-	-	2 539	2 539	(149 591)	(198 896)	(98 196)
Net cash from (used) financing	29 662	20 141	-	-	-	-	-	-	20 141	29 408	13 351
Cash/cash equivalents at the year end	62 086	150 788	-	-	-	-	2 972	2 972	153 760	128 575	182 340
Cash backing/surplus reconciliation											
Cash and investments available	60 220	149 119	-	-	-	-	3 002	3 002	152 122	127 006	181 127
Application of cash and investments	146 338	93 729	-	-	-	-	594	594	94 323	90 674	78 708
Balance - surplus (shortfall)	(86 118)	55 390	-	-	-	-	2 409	2 409	57 799	36 332	102 419
Asset Management											
Asset register summary (WDV)	1 415 909	1 445 004	-	-	-	-	(5 311)	(5 311)	1 439 693	1 491 420	1 384 271
Depreciation	40 002	40 002	-	-	-	-	1 386	1 386	41 388	41 403	42 852
Renewal and Upgrading of Existing Assets	66 117	61 274	-	-	-	-	(2 186)	(2 186)	59 087	91 498	48 629
Repairs and Maintenance	47 749	42 231	-	-	-	-	(1 043)	(1 043)	41 188	49 550	50 679
Free services											
Cost of Free Basic Services provided	74 160	73 859	-	-	-	-	-	-	73 859	79 673	85 604
Revenue cost of free services provided	6 133	6 719	-	-	-	-	-	-	6 719	6 623	6 987
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Section 3 – B-Schedule tables

4.1 2024/25 Adjustments Budget

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

Financial Performance (Revenue and Expenditure)

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	262 129	259 136	-	-	-	-	-	-	259 136	295 636	325 983
Service charges - Water	2	90 492	92 029	-	-	-	-	-	-	92 029	97 203	103 418
Service charges - Waste Water Management	2	80 372	79 624	-	-	-	-	-	-	79 624	85 998	92 017
Service charges - Waste Management	2	53 852	50 983	-	-	-	-	-	-	50 983	56 863	60 039
Sale of Goods and Rendering of Services		9 687	10 072	-	-	-	-	-	-	10 072	8 209	8 644
Agency services		2 840	2 840	-	-	-	-	-	-	2 840	2 971	3 104
Interest earned from Receivables		13 870	12 458	-	-	-	-	-	-	12 458	12 493	11 179
Interest earned from Current and Non Current Assets		12 448	12 448	-	-	-	-	-	-	12 448	12 573	12 698
Rental from Fixed Assets		2 210	1 610	-	-	-	-	-	-	1 610	2 338	2 218
Licence and permits		565	661	-	-	-	-	-	-	661	597	630
Operational Revenue		2 800	9 667	-	-	-	-	-	-	9 667	2 980	2 963
Non-Exchange Revenue												
Property rates		191 257	193 250	-	-	-	-	-	-	193 250	206 558	218 984
Surcharges and Taxes		1 589	1 441	-	-	-	-	-	-	1 441	1 724	1 870
Fines, penalties and forfeits		50 836	52 397	-	-	-	-	-	-	52 397	52 038	53 743
Licences or permits		796	796	-	-	-	-	-	-	796	840	886
Transfer and subsidies - Operational		176 893	187 363	-	-	-	-	633	633	187 996	208 662	260 111
Interest		1 844	2 202	-	-	-	-	-	-	2 202	1 660	1 328
Operational Revenue		14 835	13 953	-	-	-	-	-	-	13 953	15 860	10 019
Gains on disposal of Assets		3 950	3 950	-	-	-	-	-	-	3 950	-	-
Total Revenue (excluding capital transfers and		973 266	986 878	-	-	-	-	633	633	987 511	1 065 201	1 169 834
Expenditure By Type												
Employee related costs		370 938	378 617	-	-	-	-	-	-	378 617	383 149	399 483
Remuneration of councillors		7 879	7 879	-	-	-	-	-	-	7 879	8 249	8 636
Bulk purchases - electricity		231 959	224 959	-	-	-	-	-	-	224 959	266 753	306 766
Inventory consumed		18 699	20 641	-	-	-	-	(180)	(180)	20 461	19 587	20 750
Debt impairment		19 001	19 001	-	-	-	-	-	-	19 001	19 894	21 008
Depreciation and amortisation		40 002	40 002	-	-	-	-	1 386	1 386	41 388	41 403	42 852
Interest		14 063	13 917	-	-	-	-	-	-	13 917	17 827	21 484
Contracted services		103 758	115 272	-	-	-	-	634	634	115 906	125 958	168 710
Transfers and subsidies		12 283	10 871	-	-	-	-	200	200	11 071	13 148	14 124
Irrecoverable debts written off		61 150	61 150	-	-	-	-	-	-	61 150	59 590	60 510
Operational costs		91 144	91 300	-	-	-	-	(71)	(71)	91 229	96 206	99 984
Total Expenditure		970 877	983 608	-	-	-	-	1 969	1 969	985 578	1 051 764	1 164 308
Surplus/(Deficit)		2 389	3 270	-	-	-	-	(1 336)	(1 336)	1 934	13 437	5 526
Transfers and subsidies - capital (monetary allocations)		130 854	91 558	-	-	-	-	-	-	91 558	92 769	47 549
Surplus/(Deficit) after capital transfers & contributions		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Surplus/(Deficit) after income tax		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Surplus/(Deficit) attributable to municipality		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075
Surplus/ (Deficit) for the year		133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 09/12/2022

Description	Ref	Budget Year 2022/23				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
R thousands	1	A	3 A1	4 B	5 C	6 D
<u>Revenue By Source</u>						
Property rates	2	159 956	159 956	–	–	–
Service charges - electricity revenue	2	207 720	207 720	–	–	–
Service charges - water revenue	2	93 277	93 277	–	–	–
Service charges - sanitation revenue	2	87 047	87 047	–	–	–
Service charges - refuse revenue	2	53 272	53 272	–	–	–
Service charges - other		–	–	–	–	–
Rental of facilities and equipment		1 193	1 193	–	–	–
Interest earned - external investments		4 600	4 600	–	–	–
Interest earned - outstanding debtors		14 572	14 572	–	–	–
Dividends received		–	–	–	–	–
Fines, penalties and forfeits		35 870	35 870	–	–	–
Licences and permits		1 002	1 002	–	–	–
Agency services		2 414	2 414	–	–	–
Transfers and subsidies		153 896	153 896	–	–	–
Other revenue	2	7 875	7 875	–	–	–
Gains		–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		822 693	822 693	–	–	–
<u>Expenditure By Type</u>	-					
Employee related costs		306 473	306 526	–	–	–
Remuneration of councillors		6 944	6 944	–	–	–
Debt impairment		103 440	103 440	–	–	–
Depreciation & asset impairment		37 400	37 400	–	–	–
Finance charges		10 739	10 739	–	–	–
Bulk purchases - electricity		161 902	161 902	–	–	–
Inventory Consumed		17 674	18 184	–	–	–
Contracted services		91 004	89 628	–	–	–
Transfers and subsidies		4 750	4 750	–	–	–
Other expenditure		78 447	79 261	–	–	–
Losses		–	–	–	–	–
Total Expenditure		818 774	818 774	–	–	–

Surplus/(Deficit)		3 919	3 919	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		46 335	46 335	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-
Surplus/(Deficit) before taxation		50 254	50 254	-	-	-
Taxation		-	-	-	-	-
Surplus/(Deficit) after taxation		50 254	50 254	-	-	-
Attributable to minorities		-	-	-	-	-
Surplus/(Deficit) attributable to municipality		50 254	50 254	-	-	-
Share of surplus/ (deficit) of associate		-	-	-	-	-
Surplus/ (Deficit) for the year		50 254	50 254	-	-	-

Financial Performance (Revenue and Expenditure by Municipal Vote)

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 30/04/2025

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Council		3 004	3 004	-	-	-	-	-	-	3 004	3 126	3 250
Vote 2 - Office of the Municipal Manager		66 656	66 563	-	-	-	-	-	-	66 563	69 750	72 437
Vote 3 - Community Services		153 695	150 153	-	-	-	-	-	-	150 153	153 804	159 613
Vote 4 - Corporate Services		19	539	-	-	-	-	633	633	1 172	19	19
Vote 5 - Financial Services		224 929	227 275	-	-	-	-	-	-	227 275	241 145	254 130
Vote 6 - Economic Development & Planning		111 335	82 115	-	-	-	-	-	-	82 115	90 519	101 658
Vote 7 - Engineering Services		544 481	548 786	-	-	-	-	-	-	548 786	599 607	626 277
Total Revenue by Vote	2	1 104 120	1 078 436	-	-	-	-	633	633	1 079 069	1 157 970	1 217 383
Expenditure by Vote	1											
Vote 1 - Council		12 945	12 841	-	-	-	-	-	-	12 841	13 707	14 264
Vote 2 - Office of the Municipal Manager		32 114	33 921	-	-	-	-	(101)	(101)	33 820	32 268	30 642
Vote 3 - Community Services		252 128	253 735	-	-	-	-	7	7	253 742	255 642	260 135
Vote 4 - Corporate Services		89 641	101 812	-	-	-	-	578	578	102 390	95 189	100 802
Vote 5 - Financial Services		70 683	71 444	-	-	-	-	100	100	71 544	71 106	73 893
Vote 6 - Economic Development & Planning		52 018	61 180	-	-	-	-	-	-	61 180	77 162	124 629
Vote 7 - Engineering Services		461 348	448 674	-	-	-	-	1 386	1 386	450 060	506 690	559 944
Total Expenditure by Vote	2	970 877	983 608	-	-	-	-	1 969	1 969	985 578	1 051 764	1 164 308
Surplus/ (Deficit) for the year	2	133 243	94 828	-	-	-	-	(1 336)	(1 336)	93 491	106 206	53 075

The table above reflects the changes or adjustments made per functional area. As stipulated above in an effort to improve the operational viability and also address some of the service

delivery challenges, the adjustment budget was used to refinance and reprioritise the service delivery in the municipality additional National grants.

Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		60 220	149 119	-	-	-	-	3 002	3 002	152 122	127 006	181 127
Trade and other receivables from exchange transaction	1	75 841	73 047	-	-	-	-	-	-	73 047	76 328	64 161
Receivables from non-exchange transactions	1	97 230	81 355	-	-	-	-	-	-	81 355	76 389	78 034
Current portion of non-current receivables		11	9	-	-	-	-	-	-	9	9	9
Inventory		20 180	18 268	-	-	-	-	180	180	18 448	18 072	(4 184)
VAT		212 584	283 602	-	-	-	-	-	-	283 602	283 602	283 602
Other current assets		180	1 052	-	-	-	-	-	-	1 052	1 212	1 230
Total current assets		466 245	606 454	-	-	-	-	3 182	3 182	609 636	582 619	603 980
Non current assets												
Investment property		12 692	14 050	-	-	-	-	-	-	14 050	14 050	14 050
Property, plant and equipment		1 403 181	1 430 917	-	-	-	-	(3 925)	(3 925)	1 426 992	1 477 333	1 370 183
Heritage assets		35	38	-	-	-	-	-	-	38	38	38
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 415 909	1 445 004	-	-	-	-	(3 925)	(3 925)	1 441 079	1 491 420	1 384 271
TOTAL ASSETS		1 882 153	2 051 458	-	-	-	-	(743)	(743)	2 050 715	2 074 039	1 988 251
LIABILITIES												
Current liabilities												
Financial liabilities		1 103	41 876	-	-	-	-	-	-	41 876	41 615	20 425
Consumer deposits		9 848	11 362	-	-	-	-	-	-	11 362	11 362	11 362
Trade and other payables from exchange transactions		86 278	152 925	-	-	-	-	594	594	153 519	143 924	125 555
Trade and other payables from non-exchange transactions		(13 526)	(43 017)	-	-	-	-	-	-	(43 017)	(32 184)	(32 250)
Provisions		116 950	48 075	-	-	-	-	-	-	48 075	48 081	48 089
VAT		239 157	268 421	-	-	-	-	-	-	268 421	268 421	268 421
Total current liabilities		439 810	479 641	-	-	-	-	594	594	480 235	481 219	441 601
Non current liabilities												
Financial Liabilities	1	130 734	106 408	-	-	-	-	-	-	106 408	115 936	121 068
Provisions	1	68 776	110 437	-	-	-	-	-	-	110 437	110 535	112 364
Total non current liabilities		199 510	216 846	-	-	-	-	-	-	216 846	226 470	233 432
TOTAL LIABILITIES		639 320	696 487	-	-	-	-	594	594	697 080	707 690	675 033
NET ASSETS	2	1 242 834	1 354 971	-	-	-	-	(1 336)	(1 336)	1 353 635	1 366 350	1 313 218
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 167 034	1 278 290	-	-	-	-	(1 336)	(1 336)	1 276 954	1 289 669	1 236 537
Funds and Reserves		75 800	76 681	-	-	-	-	-	-	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY		1 242 834	1 354 971	-	-	-	-	(1 336)	(1 336)	1 353 635	1 366 350	1 313 218

Cash Flow

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.		Budget	Budget	Budget
			3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		175 067	174 808	-	-	-	-	-	-	174 808	189 142	199 917
Service charges		434 972	435 238	-	-	-	-	-	-	435 238	489 420	539 229
Other revenue		26 596	23 531	-	-	-	-	-	-	23 531	22 748	23 421
Transfers and Subsidies - Operational	1	176 723	184 382	-	-	-	-	633	633	185 015	208 662	260 111
Transfers and Subsidies - Capital	1	130 854	91 558	-	-	-	-	-	-	91 558	92 769	47 549
Interest		12 448	12 448	-	-	-	-	-	-	12 448	12 573	12 698
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(778 720)	(778 720)	-	-	-	-	-	-	(778 720)	(852 022)	(945 895)
Finance charges		(14 063)	(13 917)	-	-	-	-	-	-	(13 917)	(17 827)	(21 484)
Transfers and Grants	1	(11 983)	(11 983)	-	-	-	-	(200)	(200)	(12 183)	(12 833)	(13 793)
NET CASH FROM/(USED) OPERATING ACTIVITIES		151 894	117 345	-	-	-	-	433	433	117 778	132 631	101 754
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		3 950	3 950	-	-	-	-	-	-	3 950	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(183 160)	(156 080)	-	-	-	-	2 539	2 539	(153 541)	(198 896)	(98 196)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(179 210)	(152 130)	-	-	-	-	2 539	2 539	(149 591)	(198 896)	(98 196)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		50 033	40 545	-	-	-	-	-	-	40 545	50 022	36 500
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(20 372)	(20 404)	-	-	-	-	-	-	(20 404)	(20 615)	(23 149)
NET CASH FROM/(USED) FINANCING ACTIVITIES		29 662	20 141	-	-	-	-	-	-	20 141	29 408	13 351
NET INCREASE/(DECREASE) IN CASH HELD												
		2 346	(14 644)	-	-	-	-	2 972	2 972	(11 672)	(36 857)	16 908
Cash/cash equivalents at the year begin:	2	59 740	165 432	-	-	-	-	-	-	165 432	165 432	165 432
Cash/cash equivalents at the year end:	2	62 086	150 788	-	-	-	-	2 972	2 972	153 760	128 575	182 340

Expenditure on transfer and grant programme

WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 30/04/2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		12 762	13 681	-	-	-	-	13 681	12 036	12 581
Operational Revenue: General Revenue: Equitable Share		9 488	9 320	-	-	-	-	9 320	10 136	10 581
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 474	1 474	-	-	-	-	1 474	-	-
Local Government Financial Management Grant [Schedule 5B]		1 800	1 800	-	-	-	-	1 800	1 900	2 000
Municipal Infrastructure Grant [Schedule 5B]		-	1 088	-	-	-	-	1 088	-	-
Provincial Government:		21 182	30 021	-	-	200	200	30 221	47 350	92 648
Capacity Building and Other		21 182	30 021	-	-	200	200	30 221	47 350	92 648
District Municipality:		170	170	-	-	(80)	(80)	90	-	-
All Grants		170	170	-	-	(80)	(80)	90	-	-
Other grant providers:		550	550	-	-	378	378	928	583	618
Departmental Agencies and Accounts		550	550	-	-	378	378	928	583	618
Total Operating Transfers and Grants	6	34 664	44 422	-	-	498	498	44 920	59 970	105 846
<u>Capital Transfers and Grants</u>										
National Government:		29 331	29 331	-	-	(2 539)	(2 539)	26 792	31 842	21 106
Municipal Infrastructure Grant [Schedule 5B]		18 896	18 896	-	-	-	-	18 896	19 668	21 106
Water Services Infrastructure Grant [Schedule 5B]		10 435	10 435	-	-	(2 539)	(2 539)	7 896	12 174	-
Provincial Government:		78 285	57 782	-	-	-	-	57 782	43 000	8 000
Capacity Building and Other		980	980	-	-	-	-	980	-	-
Infrastructure		77 305	56 802	-	-	-	-	56 802	43 000	8 000
Total Capital Transfers and Grants	6	107 616	87 112	-	-	(2 539)	(2 539)	84 573	74 842	29 106
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		142 280	131 534	-	-	(2 041)	(2 041)	129 493	134 812	134 952

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

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjus. 10	Total Adjus. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 3 - Community Services		5 405	5 461	-	-	-	-	-	-	5 461	1 750	8 933
Vote 4 - Corporate Services		868	828	-	-	-	-	-	-	828	100	100
Vote 7 - Engineering Services		143 726	118 509	-	-	-	-	(2 539)	(2 539)	115 969	162 803	53 254
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	149 999	124 797	-	-	-	-	(2 539)	(2 539)	122 258	164 653	62 286
Single-year expenditure to be adjusted	2											
Vote 2 - Office of the Municipal Manager		-	731	-	-	-	-	(238)	(238)	492	-	-
Vote 3 - Community Services		3 796	2 543	-	-	-	-	-	-	2 543	6 595	2 000
Vote 4 - Corporate Services		1 292	1 214	-	-	-	-	59	59	1 273	920	900
Vote 5 - Financial Services		-	-	-	-	-	-	69	69	69	-	-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	110	110	110	-	-
Vote 7 - Engineering Services		28 073	21 796	-	-	-	-	-	-	21 796	26 729	18 010
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		33 161	26 283	-	-	-	-	-	-	26 283	34 244	20 910
Total Capital Expenditure - Vote		183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196
Capital Expenditure - Functional												
Governance and administration		9 350	10 550	-	-	-	-	(110)	(110)	10 440	16 520	13 700
Executive and council		-	731	-	-	-	-	(238)	(238)	492	-	-
Finance and administration		9 350	9 819	-	-	-	-	128	128	9 948	16 520	13 700
Community and public safety		6 302	7 253	-	-	-	-	-	-	7 253	5 645	7 933
Community and social services		304	1 798	-	-	-	-	-	-	1 798	-	5 683
Sport and recreation		4 455	4 455	-	-	-	-	-	-	4 455	3 500	2 000
Public safety		1 542	1 000	-	-	-	-	-	-	1 000	2 145	250
Economic and environmental services		47 401	43 527	-	-	-	-	110	110	43 636	40 965	11 545
Planning and development		-	-	-	-	-	-	110	110	110	-	-
Road transport		47 401	43 527	-	-	-	-	-	-	43 527	40 965	11 545
Trading services		120 108	89 750	-	-	-	-	(2 539)	(2 539)	87 211	135 766	50 019
Energy sources		26 065	15 658	-	-	-	-	(1 000)	(1 000)	14 658	51 567	24 488
Water management		45 070	33 855	-	-	-	-	(1 539)	(1 539)	32 315	39 623	4 600
Waste water management		46 673	39 488	-	-	-	-	-	-	39 488	41 976	19 931
Waste management		2 300	750	-	-	-	-	-	-	750	2 600	1 000
Total Capital Expenditure - Functional	3	183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196
Funded by:												
National Government		29 331	29 331	-	-	-	-	(2 539)	(2 539)	26 792	31 842	21 106
Provincial Government		78 285	57 782	-	-	-	-	-	-	57 782	43 000	8 000
Transfers recognised - capital	4	107 616	87 112	-	-	-	-	(2 539)	(2 539)	84 573	74 842	29 106
Borrowing		50 033	35 125	-	-	-	-	-	-	35 125	80 744	18 950
Internally generated funds		25 511	28 843	-	-	-	-	-	-	28 843	43 310	35 141
Total Capital Funding		183 160	151 080	-	-	-	-	(2 539)	(2 539)	148 541	198 896	83 196

WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 30/04/2025

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
WATER SERVICES: WATER DISTRIBUTION													
UPGRADE SAND FILTER PLANT WTW	REFURBISH AND REPAIR SAND FILTER	WTR2041						1 500	1 491	4 000	4 000	1 000	1 000
PUMP STATION EQUIPMENT	Capital Spares: new pumps, motors and fitting	WTR2302						2 093	1 952	2 609	2 609	-	-
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2M	WTR2303						3 800	1 653	3 588	3 588	-	-
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2M	WTR2303						-	362	2 167	2 167	-	-
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2M	WTR2303						10 435	7 896	12 174	12 174	-	-
WATER DEMAND MANAGEMENT	Domestic meters and water saving devices	WTR2205						200	178	250	250	-	-
ELECTRICAL AND MECHANICAL ENGINEERING SERVICES													
KEURBOOMS: UPGRADE NETWORK	Create Additional Feed Supply for Keurboom	ELE2218						1 100	100	1 900	1 900	-	-
OFFICE OF THE MUNICIPAL MANAGER													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental re	FUR00						731	492	-	-	-	-
DIRECTOR: FINANCIAL SERVICES													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental re	FIN2025						-	69	-	-	-	-
DIRECTOR: DEVELOPMENT & PLANNING													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental re	DEV2025						-	110	-	-	-	-
DIRECTOR: CORPORATE SERVICES													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental re	COR2025						-	59	-	-	-	-
								19 658	14 361	26 688	26 688	1 000	1 000

WC047 Bitou - Table B8 Cash backed reserves/accumulated surplus reconciliation - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	105 486	201 069	-	-	-	-	2 972	2 972	204 041	128 575	182 340
Other current investments > 90 days		-	(51 949)	-	-	-	-	30	30	(51 919)	(1 569)	(1 213)
Cash and investments available:		105 486	149 119	-	-	-	-	3 002	3 002	152 122	127 006	181 127
Applications of cash and investments												
Unspent conditional transfers		(14 676)	(41 202)	-	-	-	-	-	-	(41 202)	(33 399)	(33 536)
Statutory requirements		(61 367)	(15 182)	-	-	-	-	-	-	(15 182)	(15 182)	(15 182)
Other working capital requirements	2	(715)	24 725	-	-	-	-	594	594	25 319	14 492	2 656
Other provisions		(91 103)	(134 271)	-	-	-	-	-	-	(134 271)	48 081	48 089
Reserves to be backed by cash/investments		25 500	76 681	-	-	-	-	-	-	76 681	76 681	76 681
Total Application of cash and investments:		(142 361)	(89 248)	-	-	-	-	594	594	(88 655)	90 674	78 708
Surplus(shortfall)		247 846	238 368	-	-	-	-	2 409	2 409	240 776	36 332	102 419
Other working capital requirements												
Debtors		81 237	128 200							128 200	129 432	122 899
Creditors due		80 522	152 925							153 519	143 924	125 555
Total Other working capital requirements		715	(24 725)							(25 319)	(14 492)	(2 656)
Debtors collection assumptions:												
Balance outstanding - debtors		97 241	154 401							154 401	152 717	142 196
Estimate of debtors collection rate		83.54%	83.03%							83.03%	84.75%	86.43%
Long term investments committed												
Balance (Insert description; eg sinking fund)												
Reserves to be backed by cash/investments												
Capital replacement		25 500	76 681							76 681	76 681	76 681
Total Reserves to be backed by cash/investments		25 500	76 681							76 681	76 681	76 681

WC047 Bitou - Table B10 Basic service delivery measurement - 30/04/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		-	-	12 047	12 288	12 288	12 288	12 534	61	61	-	-
Piped water inside yard (but not in dwelling)		-	-	3 609	3 645	3 645	3 645	3 682	18	18	-	-
Using public tap (at least min.service level)	2	-	-	1 407	1 421	1 421	1 421	1 435	7	7	-	-
Other water supply (at least min.service level)		-	-	1 345	1 345	1 345	1 345	1 345	7	7	-	-
Minimum Service Level and Above sub-total		-	-	18	19	19	19	19	94	94	-	-
Other water supply (< min.service level)	3,4	-	-	160	171	-	-	180	1	1	-	-
Below Minimum Service Level sub-total		-	-	0	0	-	-	0	1	1	-	-
Total number of households	5	-	-	19	19	19	19	19	94	94	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		-	-	15 192	15 344	15 344	15 344	15 497	76 721	76 721	-	-
Flush toilet (with septic tank)		-	-	396	396	396	396	396	1 980	1 980	-	-
Chemical toilet		-	-	49	49	49	49	50	247	247	-	-
Minimum Service Level and Above sub-total		-	-	15 637	15 789	15 789	15 789	15 943	78 949	78 949	-	-
Bucket toilet		-	-	29	29	29	29	29	145	145	-	-
Other toilet provisions (< min.service level)		-	-	52	52	52	52	52	260	260	-	-
Below Minimum Service Level sub-total		-	-	81	81	81	81	81	405	405	-	-
Total number of households	5	-	-	15 718	15 870	15 870	15 870	16 024	79 354	79 354	-	-
Energy:												
Electricity - prepaid (> min.service level)		-	-	22 811	24 001	24 001	24 001	24 481	119 296	119 296	-	-
Minimum Service Level and Above sub-total		-	-	22 811	24 001	24 001	24 001	24 481	119 296	119 296	-	-
Total number of households	5	-	-	22 811	24 001	24 001	24 001	24 481	119 296	119 296	-	-
Refuse:												
Removed at least once a week (min.service)		-	-	16 645	16 862	16 862	16 862	17 020	84 251	84 251	-	-
Minimum Service Level and Above sub-total		-	-	16 645	16 862	16 862	16 862	17 020	84 251	84 251	-	-
Total number of households	5	-	-	16 645	16 862	16 862	16 862	17 020	84 251	84 251	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		14 717 160	15 550 674	-	-	-	-	-	15 550 674	15 820 947	17 007 518	
Sanitation (free minimum level service)		30 726 000	30 807 737	-	-	-	-	-	30 807 737	32 876 820	35 178 197	
Electricity/other energy (50kwh per household per month)		6 360 191	6 360 191	-	-	-	-	-	6 360 191	7 053 451	7 822 277	
Refuse (removed at least once a week)		22 356 495	21 140 697	-	-	-	-	-	21 140 697	23 921 450	25 595 951	
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		14 717	15 551	-	-	-	-	-	15 551	15 821	17 008	
Sanitation (free sanitation service to indigent households)		30 726	30 808	-	-	-	-	-	30 808	32 877	35 178	
Electricity/other energy (50kwh per indigent household per month)		6 360	6 360	-	-	-	-	-	6 360	7 053	7 822	
Refuse (removed once a week for indigent households)		22 356	21 141	-	-	-	-	-	21 141	23 921	25 596	
Total cost of FBS provided		74 160	73 859	-	-	-	-	-	73 859	79 673	85 604	
Highest level of free service provided												
Revenue cost of free services provided (R'000)	17											
Property rates exemptions, reductions and rebates and impermissible values in		6 133	6 719	-	-	-	-	-	6 719	6 623	6 987	
Total revenue cost of subsidised services provided		6 133	6 719	-	-	-	-	-	6 719	6 623	6 987	

Municipal manager's quality certification


Municipal manager's quality certification

QUALITY CERTIFICATE

I, Mbulelo Memani the Municipal Manager of Bitou Local Municipality, hereby certify that

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

for the financial year 2024/25 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature 

Print Name: Mbulelo Memani

Municipal Manager of Bitou Local Municipality – WC047

Date 25-04-2025