

Mayoral Committee Meeting

19 August 2025

Addendum 1:

SECTION 2: FINANCE			
ITEM NO	SUBJECT	FILE REF	PG
M/2/301/08/25	SECTION 71 REPORT FOR THE MONTH OF JULY 2025	9/1/3/4	3

SECTION 2

FINANCE

Section 2: Finance

ITEM M/2/301/08/25

SECTION 71 REPORT FOR THE MONTH OF JULY 2025

Portfolio Comm.: Finance & Corporate Services
File Ref: 9/1/3/4

Demarcation: All Wards
Delegation: MayCo

Attachment: Annexure “A” – Budget Report M01
Annexure “B” – C Schedule M01

Report from: Director: Financial Services

Author: Manager Budget & Reporting

Date: August 2025

Purpose of the report

The purpose of this report is to inform Council on the implementation of the budget and the financial state of affairs of the municipality for the month ended 31 July 2025.

Background/Discussion

This report deals with the Month ended 31 July 2025, and reflects the implementation of the budget, and the state of the municipality’s financial affairs

The in-year reports were prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and reporting regulations, Government Gazette 32141, 17 April 2009.

The monthly report to Council was drafted in accordance with the budget and reporting regulations and corresponds with the monthly Section 71 reporting, Schedule “C” as submitted to Treasury as per the MFMA reporting timeline.

Summary of financial state of affairs for the month ended 31 July 2025

The report as attached hereto can be summarized as follows:

1. Financial Position

Assets

Current Assets for the month amounts to R 767.6 Million, consisting of the major contributors which is Receivables from exchange and non-exchange, as well as Cash and Cash equivalents.

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The municipality reports total short-term investments at R277.6 million and a bank balance of R25.7million. The difference between the bank balance and the Cash and Cash equivalents is interest on accruals that form part of Debtors or rather Trade and other Receivables: Exchange and the remainder is reconciling items that still need to be receipted.

Non-current assets, which includes Property Plant and equipment amounts to R 1,426 Billion as at July 2025.

In total assets amount to R 2,194 Billion as at end July 2025.

Liabilities

Current liabilities amount to R 395.8 Million consisting of the major contributors such as the current Borrowing Costs, Provisions and Trade Creditors.

Non-current liabilities amount to R212.6 Million as at 31 July 2025. It consists of Long-Term Borrowing and Provisions.

Net Assets

Net assets for the month amount to R1,586 Billion as at 31 July 2025.

Conclusion on financial position

The financial position as at 31 July 2025 is above the best practice benchmark at 4.46:1 meaning current assets are 4.46 times more than current liabilities. (The best practice benchmark is between 2 and 3). The calculation is based on the net effect on VAT, which this month equates to a Vat Payable.

2. Financial Performance

Revenue

Total revenue received as at July 2025 equals R135.8 million which represents 13% of the total operating revenue budget for the year.

The following is highlighted with regards to the variances in Revenue:

Property Rates: The 1st month of the new financial year the municipality is recording property rates amounting to R23.2 million against the year-to-date budget of R17.9 million indicating a positive variance of 30% compared to the YTD budget, a difference of 5.3 million for the month.

Service Charges – Revenue from electricity amounts to R21.8 million against a budget of R24.3 million denoting an underperformance of 10%. Electricity revenue performance is influenced by fluctuating consumption during peak and off-peak periods and considering the winter season. This might have an impact on an increased consumption by the users. Bitou Municipality implemented it's cost of supply study on electricity which was approved by NERSA which led to some structural changes in our tariff structure. The main risk remains on the effect of SSEG where consumers are migrating to solar (photovoltaics) installations. The impact of SSEG through the solar installations, is

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still to be determined and quantified since many residents are to register for their solar installations with the municipality.

Service Charges – Water Revenue: Water revenue for the 1st month amounts to R7.8 million against the YTD budget amounts to R8.5 million and denoting a 8% variance. The monetary difference is R666 000 and as we are in the off-peak period a decrease in consumption is expected.

Service Charges – Sanitation Revenue: revenue amounts to R6.9 million while the budget amounts to R6.7 million, which means this revenue source is adequately performing, an immense improvement from the previous financial year.

Service Charges – Refuse Revenue: at the start of the financial year amounts R4.4 million while the budget amounts to R4.4 million. This revenue source is also adequately performing and just like Sanitation an immense improvement from the previous financial year.

Rental from Fixed Assets – A positive variance of 33% is reported, which translates to a monetary value of R37 000. Revenue from this source is dependent on the community's need to make use of the municipality's various facilities and it can be difficult to predict.

Interest earned – outstanding debtors: A positive YTD variance of 63% is recorded. Although this revenue source is over-performing, it is highly unlikely that this revenue will be collected.

Fines, penalties and forfeits: Revenue from Fines at the end of July 2025 amounts to R 7 000.00 compared to the anticipated budgeted revenue of R 4 000.00. The revenue for the month of July 2025 will form part of next months reporting as the service provider normally sends the revenue reports on the 7th of each month.

Sale of Goods and rendering of Services: Revenue collected as at end July 2025 amounts to R 448 000.00 an underperformance of 33%. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

Expenditure

The total expenditure at the end of the month equates to R28.1 Million which represents 3% of the total operating expenditure budget for the year.

With regards to the variances in respect of expenditure the following is highlighted:

Employee cost: A negative YTD budget variance of 23% is reflected. The monthly expenditure for the month of July 2025 amounts to R25.2 million, The main contributing factor to the under-spending are the vacant positions to date, including Director positions, as well as employee benefits provisions (GRAP 25).

Bulk Purchases - Electricity: Bulk purchases will form part of next months reporting as the previous invoices were paid as part of the Year-end creditors. All payments in respect of July invoices and a portion of August 2025 will form part of Augusts reporting.

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Contracted services: Expenditure amounts to R29 000.00 and when compared to the budget of R10.7 million, denotes an underspending of 100%. It is expected that this category of expenditure will come more in line as we commence through the year more importantly the 1st quarter of the financial year.

Transfers and Subsidies: No expenditure is recorded for the month and will most probably form part of next months reporting. Expenditure falling under this category include grant-in-aid, Tourism contribution, bursaries, payment to the shark spotter programme and our contribution to the regional landfill site, which is the main reason for the under expenditure.

Operational Cost: Operational Cost as at end of July 2025 amounts to R1.4 million while the anticipated budgeted expenditure amounts to R7.7 million, which translates to an under performance of 83%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity. This figure will most likely change as we progress through the year.

Conclusion on financial performance

The municipality is reporting a surplus for the month of R107.7 million. The current cash flow is sufficient to meet the short and medium-term operational requirements, and the focus now is to sustain operations in the long term. The current ratio is above the best practice norms and needs to be maintained now however a concerted effort is still necessary for the municipality to achieve financial sustainability.

3. Debtors Management

The debtors' book of the municipality reflects R 347.3 million or 86 per cent of outstanding debtors older than 90 days over the total outstanding amount of R 399.8 million. The majority of the outstanding debt is on waste water management R120.3million or 30%, water by R110 million or 27.5%, property rates R77.8 million or 19%, waste management by R72.8 million or 18% and electricity by R39 million or 9.7%.

The contributors to the outstanding debt remain the household debt which represents 89.36% of total debt, followed by businesses with 9.35% and organs of state contributing 1.29%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arrears and applying water restrictions in arrears where Eskom is the electricity distributor. Customers are informed prior to these actions being implement by way of a disconnection notice. Disconnection notices are sent monthly out to all customers with outstanding accounts after the due date which is 7th of every month.

The collection rate for the month of July 2025 is 84%.

4. Creditors Management

The municipality reports R 1 000.00 trade creditors in July 2025. There are no older than 30 days creditors.

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FINANCIAL IMPLICATIONS

Financial implications are attached on Annexures A and Annexures B

RELEVANT LEGISLATION

The Municipal Finance Management Act – No. 56 of 2003 Section 71 monthly budget statements.
Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

RECOMMENDED BY THE ACTING MUNICIPAL MANAGER

That the Section 71 report for the month ended 31 July 2025, be noted.

BITOU LOCAL MUNICIPALITY



**Budget Statement for the month
ended 31 July 2025
Section 71 Report**

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may adjust 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 timing. For example, when an invoice is received by the Municipality it is shown as expenditure in the Quarter 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.

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SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising monthly 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.

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Legislative Framework

This report is in accordance with the following enabling legislations. The Municipal Finance Management Act (MFMA) – No. 56 of 2003 Section 71 Monthly budget statements. Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations (MBRR)

PART 1 – IN-YEAR REPORT

Section 1 – July Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the month ended 31 July 2025. The budget of the municipality is compiled with the objective that Bitou Municipality remains a financially viable and sustainable institution. The latter could be achieved if the municipality spends its budget prudently.

Its financial viability is measured through the liquidity ratio, current ratio and quick ratio. These ratios are critical in terms of evaluating the ability of the municipality to meet its short-term obligations.

As indicated below on the C7: Cash flow statement, the cash, and cash equivalents amounts to R299.1 million as at the end of July 2025, however total short-term investments equate to R277.6 million and the municipality has a favourable bank balance of R25.7 million. The difference between the bank balance and the Cash and Cash equivalents is the interest on accruals that form part of Debtors or rather Trade and other Receivables: Exchange and the remainder is reconciling items that still need to be receipted. On average, the municipality requires in excess of R65 million to cover the monthly operational expenditure, including the cost associated with the payment of employee cost and suppliers. This excludes payments made to suppliers for capital assets. Therefore, the current cash and cash equivalents is adequate to cover the operational expenditures as at 31 July 2025.

Section 2 – Resolutions

IN-YEAR REPORTS 2025/2026

Below is the resolution to be presented to Council when the In-Year Monitoring (IYM) Report is tabled:

RECOMMENDATION:

- That Council notes the monthly budget statement with the supporting documentation for the month ended 31 July 2025.

Section 3 – Executive Summary

3.1 Introduction

The Monthly budget statement is in accordance with the MBRR and section 71 of the MFMA.

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Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Revenue									%	
Exchange Revenue										
Service charges - Electricity		-	291 114	291 114	21 752	21 752	24 260	(2 508)	-10%	291 114
Service charges - Water		-	101 466	101 466	7 789	7 789	8 456	(666)	-8%	101 466
Service charges - Waste Water Management		-	80 729	80 729	6 867	6 867	6 727	140	2%	80 729
Service charges - Waste management		-	52 852	52 852	4 391	4 391	4 404	(13)	0%	52 852
Sale of Goods and Rendering of Services		-	8 000	8 000	448	448	665	(217)	-33%	8 000
Agency services		-	2 663	2 663	-	-	222	(222)	-100%	2 663
Interest earned from Receivables		-	13 965	13 965	1 898	1 898	1 164	735	63%	13 965
Interest earned from Current and Non Current Assets		-	12 573	12 573	393	393	1 048	(654)	-62%	12 573
Rental from Fixed Assets		-	1 569	1 569	148	148	111	37	33%	1 569
Licence and permits		-	665	665	72	72	55	17	31%	665
Operational Revenue		-	6 728	6 728	29	29	70	(41)	-58%	6 728
Non-Exchange Revenue										
Property rates		-	214 575	214 575	23 168	23 168	17 881	5 287	30%	214 575
Surcharges and Taxes		-	1 547	1 547	133	133	129	4	3%	1 547
Fines, penalties and forfeits		-	55 024	55 024	7	7	3	4	174%	55 024
Licence and permits		-	819	819	-	-	68	(68)	-100%	819
Transfer and subsidies - Operational		-	211 047	211 047	67 203	67 203	2 664	64 539	2422%	211 047
Interest		-	2 433	2 433	391	391	203	189	93%	2 433
Operational Revenue		-	14 788	14 788	1 067	1 067	1 232	(166)	-13%	14 788
Total Revenue (excluding capital transfers and		-	1 072 557	1 072 557	135 756	135 756	69 361	-		1 072 557
Expenditure By Type										
Employee related costs		-	393 991	393 991	25 245	25 245	32 776	(7 531)	-23%	393 991
Remuneration of councillors		-	7 676	7 676	608	608	640	(32)	-5%	7 676
Bulk purchases - electricity		-	250 425	250 425	-	-	20 869	(20 869)	-100%	250 425
Inventory consumed		-	21 128	21 128	430	430	1 737	(1 307)	-75%	21 128
Debt impairment		-	24 450	24 450	-	-	7 697	(7 697)	-100%	24 450
Depreciation and amortisation		-	42 281	42 281	-	-	3 523	(3 523)	-100%	42 281
Interest		-	16 046	16 046	-	-	1 337	(1 337)	-100%	16 046
Contracted services		-	135 492	135 492	29	29	10 744	(10 716)	-100%	135 492
Transfers and subsidies		-	14 068	14 068	-	-	956	(956)	-100%	14 068
Irrecoverable debts written off		-	61 650	61 650	408	408	5 137	(4 730)	-92%	61 650
Operational costs		-	105 104	105 104	1 351	1 351	7 747	(6 396)	-83%	105 104
Total Expenditure		-	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-70%	1 072 310
Surplus/(Deficit)		-	247	247	107 686	107 686	(23 803)	65 094	(0)	247
Transfers and subsidies - capital (monetary allocations)		-	70 466	70 466	-	-	5 872	(5 872)	(0)	70 466
Surplus/(Deficit) after capital transfers & contributions		-	70 713	70 713	107 686	107 686	(17 931)			70 713
Surplus/(Deficit) after income tax		-	70 713	70 713	107 686	107 686	(17 931)			70 713
Surplus/(Deficit) attributable to municipality		-	70 713	70 713	107 686	107 686	(17 931)			70 713
Surplus/ (Deficit) for the year		-	70 713	70 713	107 686	107 686	(17 931)			70 713

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Revenue by Source Summary

The total overall operating revenue to date amounts to R135.8 million against the year to-date budget of R69.4 million yielding a positive variance of R66.4 million or 96% as at 31 July 2025. The net variance is attributable to non-exchange transaction, revenue items such as transfers and subsidies (Grants R64.5m) to be recognised as revenue and Property Rates, (R5.3m). Others are related to exchange transactions.

Property Rates

The 1st month of the new financial year the municipality is recording property rates amounting to R23.2 million against the year-to-date budget of R17.9 million indicating a positive variance of 30% compared to the YTD budget, a difference of 5.3 million for the month.

Electricity

The Revenue from electricity amounts to R21.8 million against a budget of R24.3 million denoting an underperformance of 10%. Electricity revenue performance is influenced by fluctuating consumption during peak and off-peak periods and considering the winter season. This might have an impact on an increased consumption by the users. Bitou Municipality implemented its cost of supply study on electricity which was approved by NERSA which led to some structural changes in our tariff structure. The main risk remains on the effect of SSEG where consumers are migrating to solar (photovoltaics) installations. The impact of SSEG through the solar installations, is still to be determined and quantified since many residents are to register for their solar installations with the municipality.

Water Service

The water revenue for the 1st month amounts to R7.8 million against the YTD budget amounts to R8.5 million and denoting a 8% variance. The monetary difference is R 666 000 and as we are in the off-peak period a decrease in consumption is expected.

Sanitation Service

Sanitation revenue amounts to R6.9 million while the budget amounts to R6.7 million, which means this revenue source is adequately performing, an immense improvement from the previous financial year.

Refuse Service

Refuse revenue at the start of the financial year amounts R4.4 million while the budget amounts to R4.4 million. This revenue source is also adequately performing and just like Sanitation an immense improvement from the previous financial year.

Agency Services

No agency revenue was recognised during this month and will form part of next month's reporting. This revenue relates to our agency fee received for vehicle registrations and fluctuates based on registered vehicles.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue for the month amounts to R393 000 and R1.9 million respectively. This denotes a 62% under performance and 63% over-performance respectively.

Revenue for fines, penalties and forfeits

Revenue from Fines as at end of July 2025 amounts to R 7 000.00 compared to the anticipated budgeted revenue of R 4 000.00 and denotes an over-performance of 174%. The revenue for

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the month of July 2025 will form part of next months reporting as the service provider normally sends the revenue reports on the 7th of each month.

Transfers and Subsidies

Transfers have been recognised as at the end of July 2025 amounting to R67.2 million an over-performance. The main contributor is revenue from Equitable share as part of the 1st tranche payout on Grants.

Sale of Goods and Rendering of Services

Revenue collected as at end July 2025 amounts to R 448 000.00 an underperformance of 33%. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc. The biggest portion of underperformance relates to revenue expected from staff rentals and clearance certificates.

Operational revenue

Revenue collected as at the end of July 2025 amounts to R29 000.00 denoting an underperforming by 58%. The major contributor to this revenue source is development charges.

Total revenue We report for the month of July 2025 revenue of R135.8 million This, however, exclude revenue from capital contributions.

Expenditure

Expenditure by Source Summary

The total overall operating expenditure for the 1st month of the new financial year amounts to R28.1 million against the budget of R93.2 million denoting an underperformance of R65.1 million or 70%. The largest contributing factors are Employee Related Costs (R7.5m), Bulk Purchases (R20.9m); Interest (R1.3m); Depreciation (R3.5m); Debt impairment (7.7m), Contracted services (R10.7m); Irrecoverable Debt write off (R4.7) and Operational Cost (R6.4m).

Employee related cost

Employee related cost amounts to an actual monthly figure of R25.2 million at the end of July 2025, which denotes an under performance of 23%, when compared to the anticipated budgeted amount of R32.8 million. The main contributing factor to the under-spending are the vacant positions to date, including Director positions, as well as employee benefits provisions (GRAP 25).

Remuneration of councillors

Remuneration of councillors as at end of July 2025 amounted to R608 000.00 resulting in an underperformance of 23%. This underspending equates to R32 000.00, this will come in line once the upper limits for councillors is gazetted during December 2025.

Bulk Purchases

Bulk purchases will form part of next months reporting as the previous invoices were paid as part of the Year-end creditors. All payments in respect of July invoices and a portion of August 2025 will form part of Augusts reporting.

Depreciation

Depreciation will form part of next months reporting and will thus come in-line with budgetary predictions

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Debt impairment

Debt impairment will also form part of next months reporting and will thus come in-line with budgetary predictions.

Inventory Consumed

The expenditure on inventory as at July 2025, amounted to R430 000.00 against a budget of R1.7 million, which denotes an underspending by 75%. This expenditure type relates to the consumption of materials and supplies/inventory at the stores used in operational and maintenance activities and is dependent on the rate at which operational and maintenance activities occur. It is expected to come in line as we progress through the financial year.

Irrecoverable debts written off

The expenditure on debts written off amounted to R408 000.00 compared to an anticipated budget of R5.1 million. The biggest portion of debt write offs will be processed at year end this relates to Traffic Fines.

Interest

The expenditure on Interest will also form part of next months reporting to recognise the provision for interest on Borrowings.

Contracted Services

The expenditure amounts to R29 000.00 and when compared to the budget of R10.7 million, denotes an underspending of 100%. It is expected that this category of expenditure will come more in line as we commence through the year more importantly the 1st quarter of the financial year.

Transfers and subsidies

No expenditure is recorded for the month and will most probably form part of next months reporting. Expenditure falling under this category include grant-in-aid, Tourism contribution, bursaries, payment to the shark spotter programme and our contribution to the regional landfill site, which is the main reason for the under expenditure.

Operational Cost

Operational Cost as at end of July 2025 amounts to R1.4 million while the anticipated budgeted expenditure amounts to R7.7 million, which translates to an under performance of 83%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity. This figure will most likely change as we progress through the year.

Total expenditure For July 2025 amounts to R28.1 million.

Conclusion on Financial Position and performance

The municipality is reporting a surplus for the month of R107.7 million. The current cash flow is sufficient to meet the short and medium-term operational requirements, and the focus now is to sustain operations in the long term. The current ratio is above the best practice norms and needs to be maintained now however a concerted effort is still necessary for the municipality to achieve financial sustainability.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

The tables included in section 4 to the end of this report are from the 'C Schedule monthly Budget Statement legislated as part of the MBRR.

Below tables analyse the income and expenditure by Function and the performance of each sub function. As mentioned above the performance will be increased with the implementation of the SDBIP.

Table below relates to the budget performance by municipal vote. Most of the departments has underspent on their expenditure budget and collection on their revenue budget is starting to improve as per below. Management to note that expenditure is more than revenue since the beginning of the year.

See tables below C1 and C3 for the month ended 31 July 2025.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary - M01 July

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	214 575	214 575	23 168	23 168	17 881	5 287	30%	214 575
Service charges	-	526 161	526 161	40 799	40 799	43 847	(3 048)	-7%	526 161
Investment revenue	-	12 573	12 573	393	393	1 048	(654)	-62%	12 573
Transfers and subsidies - Operational	-	211 047	211 047	67 203	67 203	2 664	64 539	2422%	211 047
Other own revenue	-	108 201	108 201	4 193	4 193	3 921	272	7%	108 201
Total Revenue (excluding capital transfers and	-	1 072 557	1 072 557	135 756	135 756	69 361	66 395	96%	1 072 557
Employee costs	-	393 991	393 991	25 245	25 245	32 776	(7 531)	-23%	393 991
Remuneration of Councillors	-	7 676	7 676	608	608	640	(32)	-5%	7 676
Depreciation and amortisation	-	42 281	42 281	-	-	3 523	(3 523)	-100%	42 281
Interest	-	16 046	16 046	-	-	1 337	(1 337)	-100%	16 046
Inventory consumed and bulk purchases	-	271 553	271 553	430	430	22 606	(22 176)	-98%	271 553
Transfers and subsidies	-	14 068	14 068	-	-	956	(956)	-100%	14 068
Other expenditure	-	326 696	326 696	1 787	1 787	31 326	(29 539)	-94%	326 696
Total Expenditure	-	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-70%	1 072 310
Surplus/(Deficit)	-	247	247	107 686	107 686	(23 803)	131 489	-552%	247
Transfers and subsidies - capital (monetary allocations)	-	70 466	70 466	-	-	5 872	(5 872)	-100%	70 466
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	70 713	70 713	107 686	107 686	(17 931)	125 616	-701%	70 713
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	70 713	70 713	107 686	107 686	(17 931)	125 616	-701%	70 713
Capital expenditure & funds sources									
Capital expenditure	-	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Capital transfers recognised	-	66 588	66 588	1 504	1 504	5 549	(4 045)	-73%	66 588
Borrowing	-	86 921	86 921	-	-	7 243	(7 243)	-100%	86 921
Internally generated funds	-	28 400	28 400	-	-	2 367	(2 367)	-100%	28 400
Total sources of capital funds	-	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Financial position									
Total current assets	-	561 364	561 364		767 599				561 364
Total non current assets	-	1 473 554	1 473 554		1 426 420				1 473 554
Total current liabilities	-	462 198	462 198		395 846				462 198
Total non current liabilities	-	241 864	241 864		212 617				241 864
Community wealth/Equity	-	1 330 857	1 330 857		1 585 557				1 330 857
Cash flows									
Net cash from (used) operating	-	114 255	114 255	76 094	76 094	1 493	(74 602)	-4997%	911 978
Net cash from (used) investing	-	(181 908)	(181 908)	(1 504)	(1 504)	15 159	16 663	110%	181 908
Net cash from (used) financing	-	44 060	44 060	96	96	-	(96)		64 400
Cash/cash equivalents at the month/year end	-	141 839	141 839	-	299 087	182 084	(117 003)	-64%	1 382 687
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	19 225	22 645	10 645	8 115	339 189	-	-	-	399 819
Creditors Age Analysis									
Total Creditors	1	-	-	-	-	-	-	-	1

BITOU LOCAL MUNICIPALITY

Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end July 2025 amounts to R135.8 million, this is an over-performance of 80.4%. The detailed explanation on the revenue per item is provided in the executive summary.

Expenditure by vote

The expenditure by vote as at July 2025 amounts R28.1 million. The total expenditure budget is under-performing by 69.9%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council		-	3 126	3 126	1 300	1 300	-	1 300		3 126
Vote 2 - Office of the Municipal Manager		-	69 295	69 295	35 152	35 152	107	35 045	32712,6%	69 295
Vote 3 - Community Services		-	91 224	91 224	12 051	12 051	4 950	7 101	143,5%	91 224
Vote 4 - Corporate Services		-	585	585	0	0	49	(48)	-99,7%	585
Vote 5 - Financial Services		-	249 715	249 715	31 036	31 036	19 325	11 711	60,6%	249 715
Vote 6 - Economic Development & Planning		-	82 184	82 184	435	435	4 203	(3 768)	-89,7%	82 184
Vote 7 - Engineering Services		-	588 232	588 232	55 716	55 716	46 288	9 428	20,4%	588 232
Vote 8 - Public Safety		-	58 663	58 663	66	66	313	(246)	-78,9%	58 663
Total Revenue by Vote	2	-	1 143 023	1 143 023	135 756	135 756	75 233	60 523	80,4%	1 143 023
Expenditure by Vote	1									
Vote 1 - Council		-	12 471	12 471	656	656	769	(113)	-14,7%	12 471
Vote 2 - Office of the Municipal Manager		-	42 887	42 887	1 685	1 685	2 599	(914)	-35,2%	42 887
Vote 3 - Community Services		-	131 718	131 718	4 606	4 606	10 113	(5 507)	-54,5%	131 718
Vote 4 - Corporate Services		-	108 746	108 746	4 828	4 828	9 062	(4 234)	-46,7%	108 746
Vote 5 - Financial Services		-	70 080	70 080	2 909	2 909	2 532	377	14,9%	70 080
Vote 6 - Economic Development & Planning		-	95 472	95 472	2 229	2 229	7 791	(5 562)	-71,4%	95 472
Vote 7 - Engineering Services		-	485 120	485 120	6 640	6 640	40 574	(33 934)	-83,6%	485 120
Vote 8 - Public Safety		-	125 814	125 814	4 518	4 518	19 724	(15 206)	-77,1%	125 814
Total Expenditure by Vote	2	-	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-69,9%	1 072 310
Surplus/ (Deficit) for the year	2	-	70 713	70 713	107 686	107 686	(17 931)	125 616	-700,6%	70 713

BITOU LOCAL MUNICIPALITY

Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 3 - Community Services		-	700	700	-	-	58	(58)	-100%	700
Vote 4 - Corporate Services		-	239	239	-	-	20	(20)	-100%	239
Vote 7 - Engineering Services		-	130 662	130 662	1 504	1 504	10 889	(9 384)	-86%	130 662
Vote 8 - Public Safety		-	1 230	1 230	-	-	102	(102)	-100%	1 230
Total Capital Multi-year expenditure	4,7	-	132 831	132 831	1 504	1 504	11 069	(9 565)	-86%	132 831
Single Year expenditure appropriation	2									
Vote 3 - Community Services		-	14 200	14 200	-	-	1 183	(1 183)	-100%	14 200
Vote 4 - Corporate Services		-	2 013	2 013	-	-	168	(168)	-100%	2 013
Vote 7 - Engineering Services		-	31 647	31 647	-	-	2 637	(2 637)	-100%	31 647
Vote 8 - Public Safety		-	1 217	1 217	-	-	101	(101)	-100%	1 217
Total Capital single-year expenditure	4	-	49 077	49 077	-	-	4 090	(4 090)	-100%	49 077
Total Capital Expenditure	3	-	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	2 904	2 904	-	-	242	(242)	-100%	2 904
Finance and administration		-	2 904	2 904	-	-	242	(242)	-100%	2 904
<i>Community and public safety</i>		-	9 695	9 695	-	-	808	(808)	-100%	9 695
Sport and recreation		-	7 700	7 700	-	-	642	(642)	-100%	7 700
Public safety		-	1 995	1 995	-	-	166	(166)	-100%	1 995
<i>Economic and environmental services</i>		-	37 819	37 819	53	53	3 152	(3 099)	-98%	37 819
Planning and development		-	50	50	-	-	4	(4)	-100%	50
Road transport		-	37 769	37 769	53	53	3 147	(3 095)	-98%	37 769
<i>Trading services</i>		-	131 490	131 490	1 452	1 452	10 958	(9 506)	-87%	131 490
Energy sources		-	30 399	30 399	-	-	2 533	(2 533)	-100%	30 399
Water management		-	54 264	54 264	53	53	4 522	(4 469)	-99%	54 264
Waste water management		-	39 727	39 727	1 399	1 399	3 311	(1 911)	-58%	39 727
Waste management		-	7 100	7 100	-	-	592	(592)	-100%	7 100
Total Capital Expenditure - Functional Classification	3	-	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Funded by:										
National Government		-	25 853	25 853	1 347	1 347	2 154	(808)	-37%	25 853
Provincial Government		-	40 735	40 735	158	158	3 395	(3 237)	-95%	40 735
Transfers recognised - capital		-	66 588	66 588	1 504	1 504	5 549	(4 045)	-73%	66 588
Borrowing	6	-	86 921	86 921	-	-	7 243	(7 243)	-100%	86 921
Internally generated funds		-	28 400	28 400	-	-	2 367	(2 367)	-100%	28 400
Total Capital Funding	7	-	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the month equals R1 504 334.58, which results in a 9% spending when comparing the actual YTD with the YTD budget.

It should be noted that some of the approved capital projects still reflect a 0% spending, however an increase in spending is expected towards the end of the 1st quarter.

It is crucial to prioritise spending on grant funded projects as historic trends in slow spending has shown us that departments tend to go for rollover applications process as they did not fully spend on their projects and these applications, at times, get rejected.

Capital Grants Analysis

Grants	Original Budget	Monthly Actual	Shadow Balance	YTD Expenditure
MIG	19 665 000,00	1 346 833,18	10 659 135,80	1 346 833,18
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME	2 887 826,00	-	-	-
REGIONAL BULK INFRASTRUCTURE GRANT	3 300 000,00	-	-	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	7 500 000,00	-	-18 987,64	-
HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT	33 235 000,00	157 501,40	72 884,37	157 501,40
AFR	28 399 707,00	-	-	-
BORROWINGS	86 920 919,00	-	-	-
TOTAL	181 908 452,00	1 504 334,58	10 713 032,53	1 504 334,58

BITOU LOCAL MUNICIPALITY

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

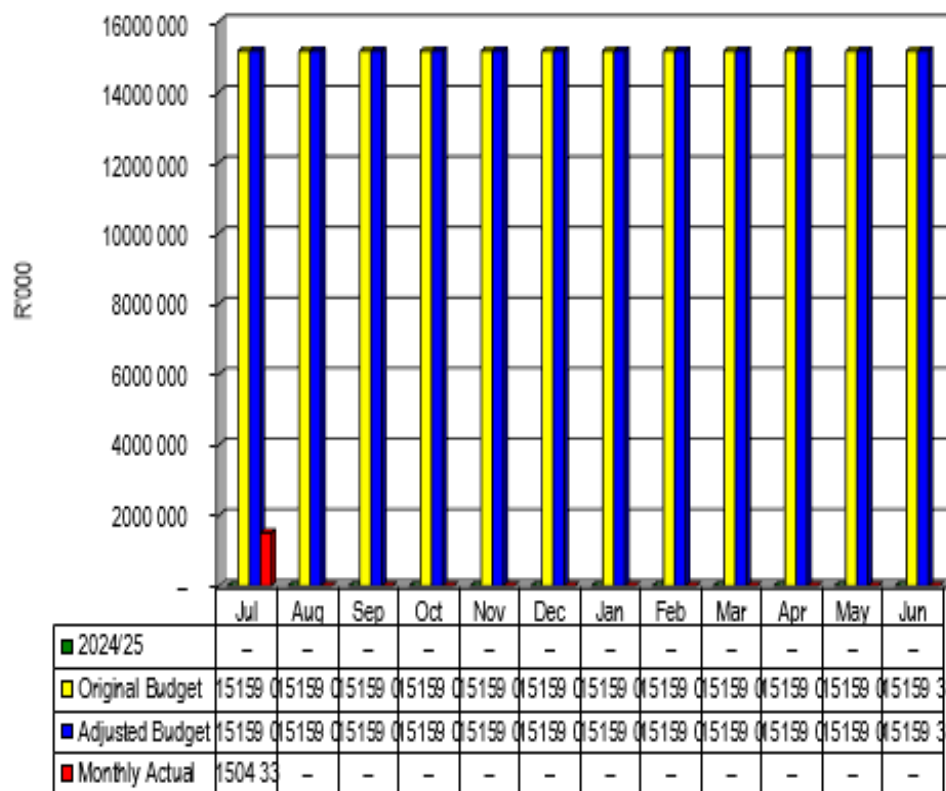
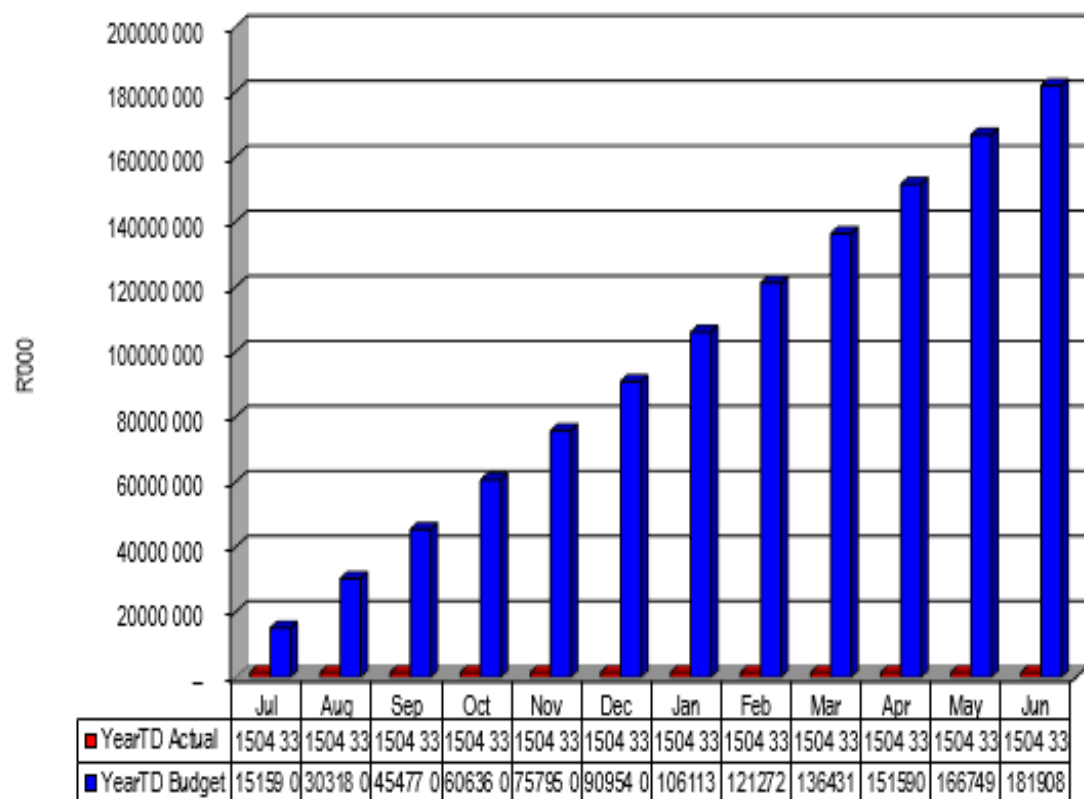


Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		–	125 446	125 446	299 087	125 446
Trade and other receivables from exchange transactions		–	72 190	72 190	98 419	72 190
Receivables from non-exchange transactions		–	62 108	62 108	65 045	62 108
Current portion of non-current receivables		–	9	9	9	9
Inventory		–	16 948	16 948	16 803	16 948
VAT		–	283 602	283 602	276 737	283 602
Other current assets		–	1 061	1 061	11 499	1 061
Total current assets		–	561 364	561 364	767 599	561 364
Non current assets						
Investment property		–	14 050	14 050	14 050	14 050
Property, plant and equipment		–	1 459 467	1 459 467	1 412 333	1 459 467
Heritage assets		–	38	38	38	38
Total non current assets		–	1 473 554	1 473 554	1 426 420	1 473 554
TOTAL ASSETS		–	2 034 919	2 034 919	2 194 019	2 034 919
LIABILITIES						
Current liabilities						
Financial liabilities		–	41 890	41 890	20 411	41 890
Consumer deposits		–	11 362	11 362	12 089	11 362
Trade and other payables from exchange transactions		–	129 577	129 577	60 969	129 577
Trade and other payables from non-exchange transactions		–	(37 294)	(37 294)	(15 924)	(37 294)
Provision		–	48 243	48 243	37 073	48 243
VAT		–	268 421	268 421	281 227	268 421
Total current liabilities		–	462 198	462 198	395 846	462 198
Non current liabilities						
Financial liabilities		–	130 313	130 313	127 938	130 313
Provision		–	13 801	13 801	11 311	13 801
Other non-current liabilities		–	97 750	97 750	73 368	97 750
Total non current liabilities		–	241 864	241 864	212 617	241 864
TOTAL LIABILITIES		–	704 062	704 062	608 463	704 062
NET ASSETS	2	–	1 330 857	1 330 857	1 585 557	1 330 857
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	1 254 176	1 254 176	1 517 648	1 254 176
Reserves and funds		–	76 681	76 681	67 909	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 330 857	1 330 857	1 585 557	1 330 857

The table above reflects the statement of financial position of the municipality. The total current assets at the end of July 2025 amounts to R 767.6 million. The municipality reports total short-term investments at R277.6 million and a bank balance of R25.7 million. The difference between the bank balance and the Cash and Cash equivalents is the interest on accruals that form part of Debtors or rather Trade and other Receivables: Exchange and the remainder is reconciling items that still need to be receipted.

The current liabilities for the month amounts R395.8 million. The current ratio for the month equals 4.46:1, this is above best practice norms. The calculation is based on the net effect on VAT, which this month equates to a Vat Payable. The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations.

BITOU LOCAL MUNICIPALITY

Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		-	193 054	193 054	10 817	10 817	13 803	(2 986)	-22%	193 054
Service charges		-	484 812	484 812	39 224	39 224	38 401	823	2%	484 812
Other revenue		-	36 782	36 782	2 167	2 167	3 038	(871)	-29%	36 782
Transfers and Subsidies - Operational		-	211 047	211 047	73 850	73 850	2 482	71 367	2875%	211 047
Transfers and Subsidies - Capital		-	70 466	70 466	5 515	5 515	5 872	(357)	-6%	70 466
Interest		-	12 573	12 573	1 245	1 245	1 048	197	19%	12 573
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(866 048)	(866 048)	(56 723)	(56 723)	(61 814)	(5 091)	8%	(68 325)
Interest		-	(16 046)	(16 046)	-	-	(1 337)	(1 337)	100%	(16 046)
Transfers and Subsidies		-	(12 383)	(12 383)	-	-	-	-		(12 383)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	114 255	114 255	76 094	76 094	1 493	(74 602)	-4997%	911 978
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(181 908)	(181 908)	(1 504)	(1 504)	15 159	16 663	110%	181 908
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(181 908)	(181 908)	(1 504)	(1 504)	15 159	16 663	110%	181 908
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	64 400	64 400	-	-	-	-		64 400
Increase (decrease) in consumer deposits		-	-	-	96	96	-	96	0%	-
Payments										
Repayment of borrowing		-	(20 340)	(20 340)	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	44 060	44 060	96	96	-	(96)	0%	64 400
NET INCREASE/(DECREASE) IN CASH HELD		-	(23 593)	(23 593)	74 686	74 686	16 652			1 158 287
Cash/cash equivalents at beginning:		-	165 432	165 432		224 401	165 432			224 401
Cash/cash equivalents at month/year end:		-	141 839	141 839		299 087	182 084			1 382 687

The municipality is reporting a surplus of R76.1 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income.

Monthly actual net cash **(used)** on investing activities is reported at R1.5 million which is mostly influenced by spending on capital projects.

The net cash **(used)** for financing activities which are mostly influenced by the repayment of loans. The amount as at July 2025 amounts to R96 000.00. The next payment will occur in December 2025:

The municipality reports cash and cash equivalents amounting to R299.1 million, this includes cash at bank and short-term investment, however as previously stated, the difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

BITOU LOCAL MUNICIPALITY

Section 5 – Debtors’ analysis

5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description		NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
			0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water		1200	7 274	3 301	3 272	2 271	93 879	-	-	-	109 997	96 150	174	-
Trade and Other Receivables from Exchange Transactions - Electricity		1300	15 461	2 232	1 530	937	18 748	-	-	-	38 908	19 685	-	-
Receivables from Non-exchange Transactions - Property Rates		1400	16 445	12 727	1 607	1 208	45 814	-	-	-	77 800	47 022	60	-
Receivables from Exchange Transactions - Waste Water Management		1500	6 302	2 618	2 703	2 238	106 461	-	-	-	120 322	108 699	92	-
Receivables from Exchange Transactions - Waste Management		1600	4 047	1 672	1 470	1 406	64 248	-	-	-	72 842	65 654	77	-
Receivables from Exchange Transactions - Property Rental Debtors		1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts		1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure		1820	-	-	-	-	-	-	-	-	-	-	-	-
Other		1900	(30 304)	95	64	55	10 040	-	-	-	(20 050)	10 095	4	-
Total By Income Source		2000	19 225	22 645	10 645	8 115	339 189	-	-	-	399 819	347 304	408	-
2024/25 - totals only											-	-		
Debtors Age Analysis By Customer Group														
Organs of State		2200	229	498	493	397	3 534	-	-	-	5 150	3 931	-	-
Commercial		2300	2 169	2 356	1 090	799	30 962	-	-	-	37 377	31 762	-	-
Households		2400	16 828	19 791	9 062	6 919	304 693	-	-	-	357 292	311 611	-	-
Other		2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group		2600	19 225	22 645	10 645	8 115	339 189	-	-	-	399 819	347 304	-	-

Debtor’s age analysis

The debtors’ book of the municipality reflects R 347.3 million or 86 per cent of outstanding debtors older than 90 days over the total outstanding amount of R 399.8 million. The majority of the outstanding debt is on waste water management R120.3million or 30%, water by R110 million or 27.5%, property rates R77.8 million or 19%, waste management by R72.8 million or 18% and electricity by R39 million or 9.7%.

The contributors to the outstanding debt remain the household debt which represent 89.36% of total debt, followed by businesses with 9.35% and organs of state contributing 1.29%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arrears and applying water restrictions in arrears where Eskom is the electricity distributor. Customers are informed prior to these actions being implement by way of a disconnection notice. Disconnection notices are sent monthly out to all customers with outstanding accounts after the due date which is 7th of every month.

The collection rate for the month of July 2025 is 84%. See below debtor payment percentage breakdown achieved for July 2025.

DEBTOR PAYMENT % ACHIEVED		
DETAILS	Jul-25	Annual
Gross Debtors Opening Balance	389 186 811,53	389 186 811,53
Billed Revenue	70 786 213,61	70 786 213,61
Gross Debtors Closing Balance	399 818 708,24	399 818 708,24
Bad Debt Written off	356 969,28	356 969,28
Payment received	59 797 347,62	59 797 347,62
Billed Revenue	70 786 213,61	70 786 213,61
% Debtor payment achieved	84%	84%

BITOU LOCAL MUNICIPALITY

Chart C3 Aged Consumer Debtors Analysis

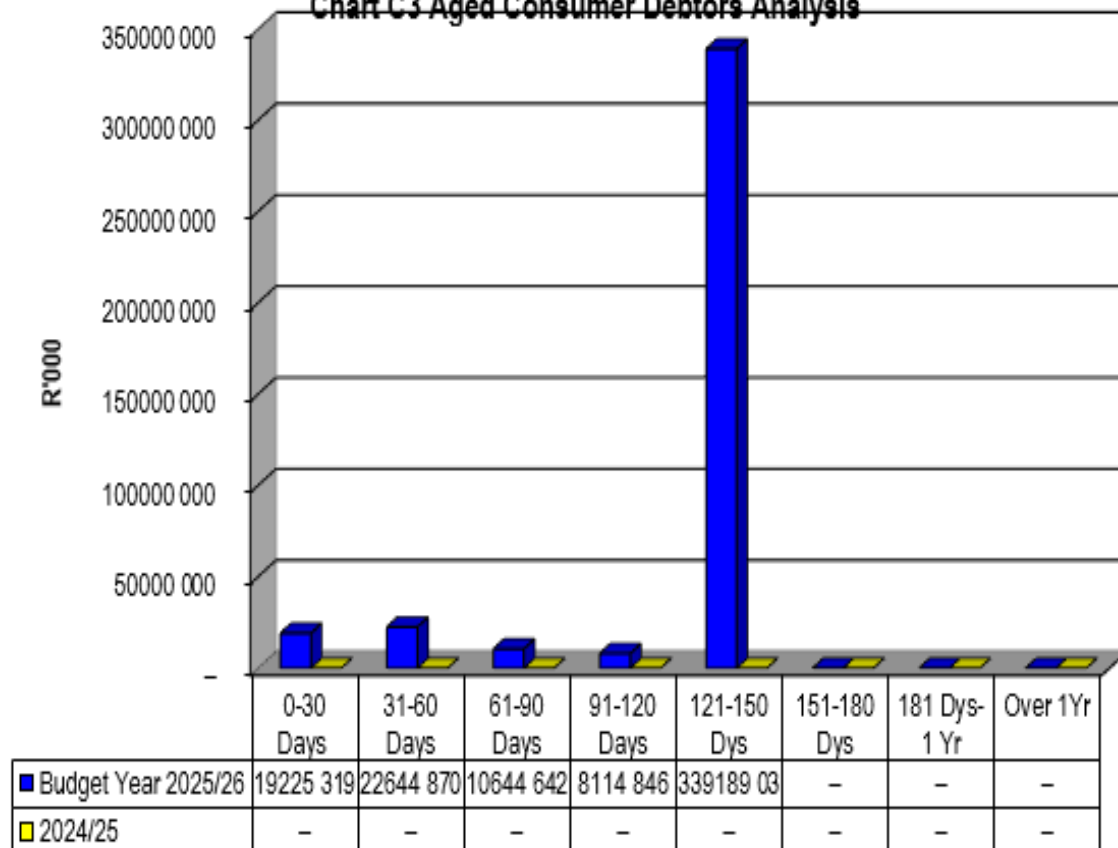
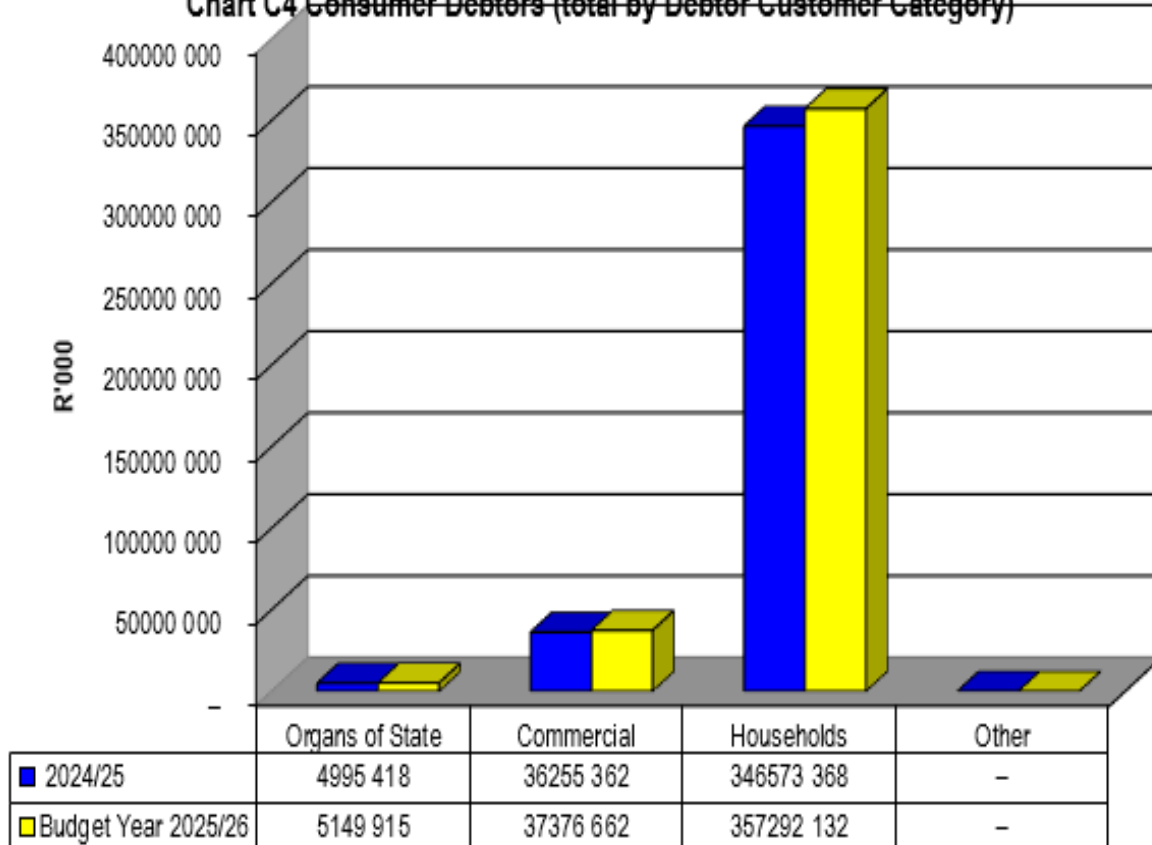


Chart C4 Consumer Debtors (total by Debtor Customer Category)



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

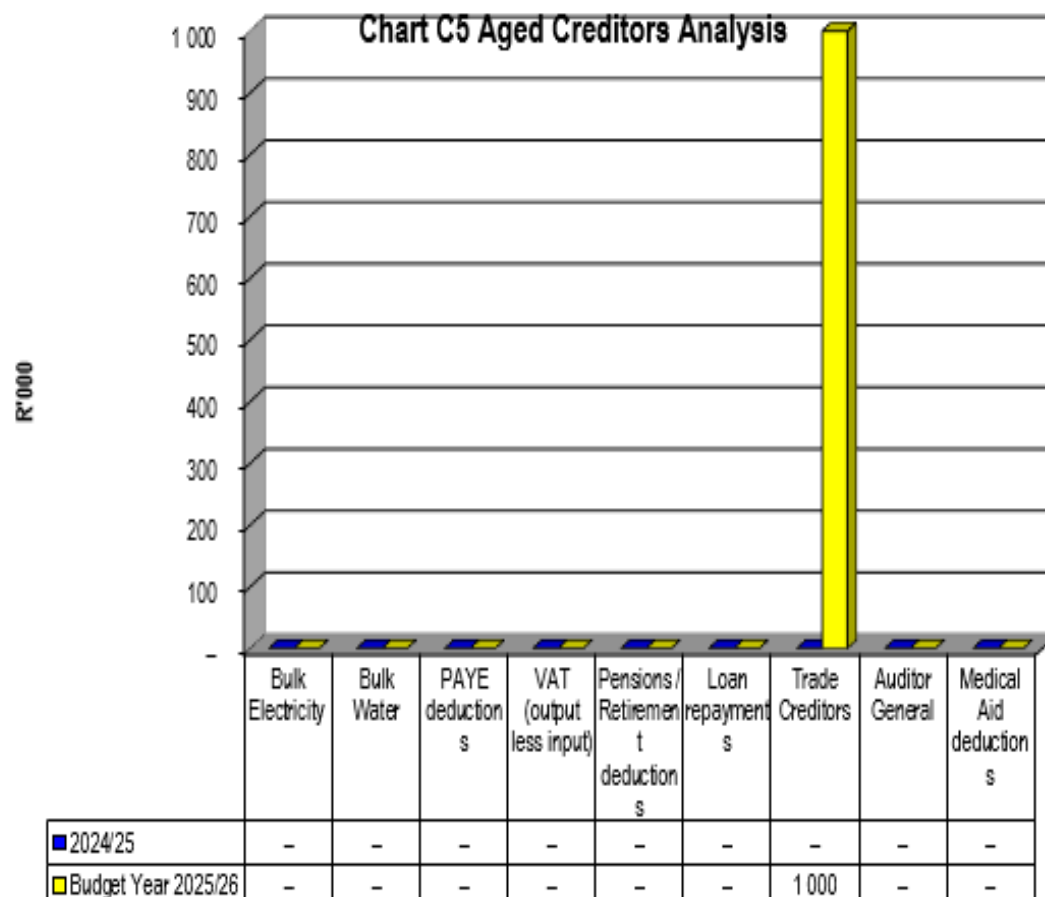
6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1	-	-	-	-	-	-	-	1	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	1	-	-	-	-	-	-	-	1	-

Creditors Age Analysis

The municipality reports R 1 000.00 trade creditors in July 2025. There are no older than 30 days creditors.



BITOU LOCAL MUNICIPALITY

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Bank:9380348553		Call deposit	Call deposit							21 359	-		-	21 359
Standard Bank: 488607000-078		Call deposit	Call deposit							5 772	36		-	5 807
Absa Bank:9381946782		Call deposit	Call deposit							12 845	-		-	12 845
Nedbank: 03/7881052406/000108		365 days	Fixed deposit							53 620	383		-	54 003
Standard bank: 488607000-087		360 days	Fixed deposit							51 125	-		-	51 125
Absa Bank: 9395881776		Call deposit	Call deposit							12 335	-		-	12 335
Nedbank: 03/7881052406/000110		Call deposit	Call deposit							-	-		30 000	30 000
Absa Bank:9399584104		Call deposit	Call deposit							-	-		30 000	30 000
FNB: 63164533440		Call deposit	Call deposit							-	-		30 000	30 000
Standard Bank:488607000-090		Call deposit	Call deposit							-	133		30 000	30 133
Municipality sub-total										157 057	551		120 000	277 609

Investment portfolio analysis

The municipality has investments with a total value of R277.6 million as at July 2025. Interest earned on fixed deposits has been accrued at year end.

BITOU LOCAL MUNICIPALITY

Section 8 – Grant Performance

8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M01)
WATER SERVICES INFRASTRUCTURE GRANT	-
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	-
EQUITABLE SHARE	67 203 000,00
HUMAN SETTLEMENT DEVELOPMENT	-
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	-
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	-
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

67 203 000,00

The table above reflects the income recognition done for the month of July 2025.

Grant Description	Year- To-Date Actual Balance (M01)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	-
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	6 621 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	-
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	25 873,84
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES SETA: RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	-
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	-
COMMUNITY DEVELOPMENT WORKERS	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WOMER)	-
EQUITABLE SHARE	67 203 000,00
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) - CAPITAL	1 372 448,61
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	4 142 461,82
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FIRE SERVICE CAPACITY BUILDING GRANT	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

79 364 584,07

BITOU LOCAL MUNICIPALITY

Municipal manager's quality certification

Municipal manager's quality certification

An in-year report must be covered by a quality certificate in the format described below:

QUALITY CERTIFICATE

I, **Victor Felton**, the Acting Municipal Manager of Bitou Local Municipality, hereby certify that - (mark as appropriate)

- ☒ 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

For the month ended 31 July 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: VF Felton

Acting Municipal Manager of Bitou Local Municipality – WC047

Date

14/08/2025

Municipal In-year reports & supporting tables

mSCOA Version 6.9

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:

Lawrence Gqesha

National Treasury

Electronic documents: lgdocuments@treasury.gov.za

Electronic submissions: LG Upload Portal

Preparation Instructions

Municipality Name: WC047 Bitou ▼

CFO Name: Felix Martin Lötter

Tel: 044 501 3025 Fax: 0

E-Mail: flotter@plett.gov.za

Reporting period: M01 July ▼

MTREF: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report: M01 July ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular [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	1.1 - Office of the Mayor
Vote 2 - Office of the Municipal Manager	1.1 Office of the Mayor	1.2 - Office of the Deputy Mayor
Vote 3 - Community Services	1.2 Office of the Deputy Mayor	1.3 - Office of the Speaker
Vote 4 - Corporate Services	1.3 Office of the Speaker	1.4 - Office of the Executive Council
Vote 5 - Financial Services	1.4 Office of the Executive Council	1.5 - Council General
Vote 6 - Economic Development & Planning	1.5 Council General	
Vote 7 - Engineering Services	1.6 [Name of sub-vote]	
Vote 8 - Public Safety	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	2.1 - Municipal Manager; Executive Support
Vote 13 - [NAME OF VOTE 13]	2.1 Municipal Manager; Executive Support	2.2 - Internal Audit
Vote 14 - [NAME OF VOTE 14]	2.2 Internal Audit	2.3 - Governance and Compliance: Risk Management & Compliance
Vote 15 - [NAME OF VOTE 15]	2.3 Governance and Compliance: Risk Management & Compliance	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	
	Vote 3 Community Services	3.1 - Director; Executive Support
	3.1 Director; Executive Support	3.2 - Library and Information Services
	3.2 Library and Information Services	3.3 - Integrated Waste Management
	3.3 Integrated Waste Management	3.4 - Beach Maintenance; Horticultural and Recreational Services
	3.4 Beach Maintenance; Horticultural and Recreational Services	3.5 - Community Facilities, Management and Maintenance
	3.5 Community Facilities, Management and Maintenance	3.6 - Community Social Support Services
	3.6 Community Social Support Services	
	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 - Office of the Political Office Bearers
	4.4 Office of the Political Office Bearers	4.5 - Information & Communication Technology
	4.5 Information & Communication Technology	4.6 - Legal Services and Property Management
	4.6 Legal Services and Property Management	
	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 - Economic Development
	6.2 Economic Development	6.3 - Planning and Land Use Management
	6.3 Planning and Land Use Management	6.4 - Environmental Management
	6.4 Environmental Management	6.5 - Aerodrome
	6.5 Aerodrome	6.6 - Building Control
	6.6 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 and Waste Water Management Services
	7.2 Water and Waste Water Management Services	7.3 - Project Management Unit (PMU)
	7.3 Project Management Unit (PMU)	7.4 - Transport, Roads & Storm Water
	7.4 Transport, Roads & Storm Water	7.5 - Electrical and Mechanical Engineering
	7.5 Electrical and Mechanical Engineering	
	Vote 8 Public Safety	8.1 - Director; Executive Support
	8.1 Director; Executive Support	8.2 - Traffic Management Services
	8.2 Traffic Management Services	8.3 - Law Enforcement Services
	8.3 Law Enforcement Services	8.4 - Fire & Rescue Services
	8.4 Fire & Rescue Services	8.5 - Disaster Management: CCTV & Security Administration
	8.5 Disaster Management: CCTV & Security Administration	8.6 - Corporate Communications & Intergovernmental Relations & Public Pa
	8.6 Corporate Communications & Intergovernmental Relations & Public Pa	

WC047 Bitou - Contact Information

A. GENERAL INFORMATION

Municipality WC047 Bitou

Grade 3

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

Province WC WESTERN CAPE

Web Address www.bitou.gov.za

E-mail Address 0

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 Pieterbergpay

Postal Code 6600

General Contacts

Telephone number 044 501 3000

Fax number 0

C. POLITICAL LEADERSHIP

Speaker:

ID Number 6611281131080

Title MS

Name Mavis Busakwe

Telephone number 044 501 3481

Cell number 060 497 6125

Fax number 0

E-mail address mbaskwe@piet.gov.za

Secretary/PA to the Speaker:

ID Number 6612110399080

Title MS

Name Ziyanda Claudine Raia

Telephone number 044 501 3481

Cell number 067 188 7994

Fax number 0

E-mail address zraia@piet.gov.za

Mayor/Executive Mayor:

ID Number 0

Title Mrs

Name Jessica Kamkam

Telephone number 044 501 3327

Cell number 083 419 7533

Fax number 0

E-mail address jkamkam@piet.gov.za

Secretary/PA to the Mayor/Executive Mayor:

ID Number 0

Title 0

Name Erica Saran Le Fleur

Telephone number 044 501 3011

Cell number 060 488 8708

Fax number 0

E-mail address elenieur@piet.gov.za

Deputy Mayor/Executive Mayor:

ID Number 6611281131080

Title MS

Name MS NOKUZOLA KOIWAPI (IPM)

Telephone number 044 501 3481

Cell number 076 788 9599

Fax number 0

E-mail address nkoiwapi@piet.gov.za

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number 0

Title MS

Name AVIWE ANNETTE KUMBACA

Telephone number 044 501 3065

Cell number 0640577437

Fax number 0

E-mail address akubaca@piet.gov.za

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7,70909E+12	ID Number	
Title	Mr	Title	MS
Name	Mbulelo Memele	Name	Emmerentia Bower
Telephone number	044 501 3172	Telephone number	044 501 3172
Cell number	060 749 5845	Cell number	
Fax number	0	Fax number	0
E-mail address	mmemele@piet.gov.za	E-mail address	ebower@piet.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	6,50306E+12
Title	Mr	Title	MS
Name	Christopher Mapeyi	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	cmapeyi@piet.gov.za	E-mail address	zncera@piet.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 Payie	Name	Noludabaio 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	cpayie@piet.gov.za	E-mail address	nramotsamai@piet.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	Shenise Stuurman
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	ipretorius@piet.gov.za	E-mail address	sstuurman@piet.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	Emraio Saayman	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@piet.gov.za	E-mail address	0

WC047 Bitou - Table C1 Monthly Budget Statement Summary - M01 July

Description	Budget Year 2025/26								
	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	214 575	214 575	23 168	23 168	17 881	5 287	30%	214 575
Service charges	–	526 161	526 161	40 799	40 799	43 847	(3 048)	-7%	526 161
Investment revenue	–	12 573	12 573	393	393	1 048	(654)	-62%	12 573
Transfers and subsidies - Operational	–	211 047	211 047	67 203	67 203	2 664	64 539	2422%	211 047
Other own revenue	–	108 201	108 201	4 193	4 193	3 921	272	7%	108 201
Total Revenue (excluding capital transfers and contributions)	–	1 072 557	1 072 557	135 756	135 756	69 361	66 395	96%	1 072 557
Employee costs	–	393 991	393 991	25 245	25 245	32 776	(7 531)	-23%	393 991
Remuneration of Councillors	–	7 676	7 676	608	608	640	(32)	-5%	7 676
Depreciation and amortisation	–	42 281	42 281	–	–	3 523	(3 523)	-100%	42 281
Interest	–	16 046	16 046	–	–	1 337	(1 337)	-100%	16 046
Inventory consumed and bulk purchases	–	271 553	271 553	430	430	22 606	(22 176)	-98%	271 553
Transfers and subsidies	–	14 068	14 068	–	–	956	(956)	-100%	14 068
Other expenditure	–	326 696	326 696	1 787	1 787	31 326	(29 539)	-94%	326 696
Total Expenditure	–	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-70%	1 072 310
Surplus/(Deficit)	–	247	247	107 686	107 686	(23 803)	131 489	-552%	247
Transfers and subsidies - capital (monetary allocations)	–	70 466	70 466	–	–	5 872	(5 872)	-100%	70 466
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	70 713	70 713	107 686	107 686	(17 931)	125 616	-701%	70 713
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	70 713	70 713	107 686	107 686	(17 931)	125 616	-701%	70 713
Capital expenditure & funds sources									
Capital expenditure	–	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Capital transfers recognised	–	66 588	66 588	1 504	1 504	5 549	(4 045)	-73%	66 588
Borrowing	–	86 921	86 921	–	–	7 243	(7 243)	-100%	86 921
Internally generated funds	–	28 400	28 400	–	–	2 367	(2 367)	-100%	28 400
Total sources of capital funds	–	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Financial position									
Total current assets	–	561 364	561 364		767 599				561 364
Total non current assets	–	1 473 554	1 473 554		1 426 420				1 473 554
Total current liabilities	–	462 198	462 198		395 846				462 198
Total non current liabilities	–	241 864	241 864		212 617				241 864
Community wealth/Equity	–	1 330 857	1 330 857		1 585 557				1 330 857
Cash flows									
Net cash from (used) operating	–	114 255	114 255	76 094	76 094	1 493	(74 602)	-4997%	911 978
Net cash from (used) investing	–	(181 908)	(181 908)	(1 504)	(1 504)	15 159	16 663	110%	181 908
Net cash from (used) financing	–	44 060	44 060	96	96	–	(96)	–	64 400
Cash/cash equivalents at the month/year end	–	141 839	141 839	–	299 087	182 084	(117 003)	-64%	1 382 687
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	19 225	22 645	10 645	8 115	339 189	–	–	–	399 819
Creditors Age Analysis									
Total Creditors	1	–	–	–	–	–	–	–	1

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2024/25		Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		-	323 396	323 396	67 498	67 498	19 537	47 961	245%	323 396
Executive and council		-	72 422	72 422	36 453	36 453	107	36 345	33926%	72 422
Finance and administration		-	250 974	250 974	31 046	31 046	19 430	11 616	60%	250 974
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	144 187	144 187	76	76	3 745	(3 668)	-98%	144 187
Community and social services		-	12 958	12 958	10	10	11	(1)	-8%	12 958
Sport and recreation		-	318	318	0	0	26	(26)	-100%	318
Public safety		-	58 663	58 663	66	66	313	(246)	-79%	58 663
Housing		-	72 249	72 249	-	-	3 395	(3 395)	-100%	72 249
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	38 363	38 363	424	424	2 704	(2 281)	-84%	38 363
Planning and development		-	38 233	38 233	424	424	2 694	(2 270)	-84%	38 233
Road transport		-	130	130	-	-	11	(11)	-100%	130
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	636 335	636 335	67 757	67 757	49 205	18 551	38%	636 335
Energy sources		-	324 704	324 704	29 028	29 028	24 818	4 210	17%	324 704
Water management		-	129 374	129 374	18 647	18 647	10 781	7 866	73%	129 374
Waste water management		-	104 327	104 327	8 041	8 041	8 694	(653)	-8%	104 327
Waste management		-	77 929	77 929	12 041	12 041	4 912	7 129	145%	77 929
Other	4	-	741	741	1	1	42	(40)	-97%	741
Total Revenue - Functional	2	-	1 143 023	1 143 023	135 756	135 756	75 233	60 523	80%	1 143 023
Expenditure - Functional										
Governance and administration		-	245 199	245 199	9 814	9 814	15 877	(6 063)	-38%	245 199
Executive and council		-	49 365	49 365	1 896	1 896	2 973	(1 076)	-36%	49 365
Finance and administration		-	188 785	188 785	7 607	7 607	12 337	(4 730)	-38%	188 785
Internal audit		-	7 048	7 048	311	311	567	(256)	-45%	7 048
Community and public safety		-	214 766	214 766	6 933	6 933	17 436	(10 503)	-60%	214 766
Community and social services		-	36 652	36 652	1 421	1 421	2 937	(1 516)	-52%	36 652
Sport and recreation		-	29 339	29 339	1 192	1 192	2 328	(1 136)	-49%	29 339
Public safety		-	108 748	108 748	3 984	3 984	8 961	(4 977)	-56%	108 748
Housing		-	40 028	40 028	335	335	3 209	(2 874)	-90%	40 028
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	104 314	104 314	3 950	3 950	8 688	(4 738)	-55%	104 314
Planning and development		-	66 834	66 834	3 176	3 176	5 564	(2 388)	-43%	66 834
Road transport		-	37 480	37 480	774	774	3 123	(2 350)	-75%	37 480
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	493 887	493 887	7 099	7 099	40 677	(33 578)	-83%	493 887
Energy sources		-	303 462	303 462	1 926	1 926	26 449	(24 523)	-93%	303 462
Water management		-	67 798	67 798	1 789	1 789	4 916	(3 126)	-64%	67 798
Waste water management		-	56 995	56 995	1 477	1 477	4 474	(2 997)	-67%	56 995
Waste management		-	65 632	65 632	1 907	1 907	4 838	(2 931)	-61%	65 632
Other		-	14 144	14 144	274	274	10 487	(10 212)	-97%	14 144
Total Expenditure - Functional	3	-	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-70%	1 072 310
Surplus/ (Deficit) for the year		-	70 713	70 713	107 686	107 686	(17 931)	125 616	-701%	70 713

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Revenue - Functional	1							%	
Municipal governance and administration			323 396	323 396	67 498	67 498	19 537	47 961	245%
Executive and council			72 422	72 422	36 453	36 453	107	36 345	0
Mayor and Council			3 126	3 126	1 300	1 300	–	1 300	0
Municipal Manager, Town Secretary and Chief			69 296	69 296	35 153	35 153	107	35 045	0
Finance and administration			250 974	250 974	31 046	31 046	19 430	11 616	0
Finance			249 670	249 670	31 036	31 036	19 321	11 714	0
Human Resources			583	583	–	–	49	(49)	(0)
Property Services			676	676	10	10	56	(47)	(0)
Supply Chain Management			45	45	0	0	4	(3)	(0)
Community and public safety			144 187	144 187	76	76	3 745	(3 668)	(0)
Community and social services			12 958	12 958	10	10	11	(1)	(0)
Cemeteries, Funeral Parlours and Crematoriums			43	43	1	1	4	(2)	(0)
Community Halls and Facilities			80	80	8	8	7	1	0
Libraries and Archives			12 835	12 835	1	1	1	0	0
Sport and recreation			318	318	0	0	26	(26)	(0)
Beaches and Jetties			318	318	0	0	26	(26)	(0)
Public safety			58 663	58 663	66	66	313	(246)	(0)
Fire Fighting and Protection			3	3	–	–	0	(0)	(0)
Police Forces, Traffic and Street Parking Control			58 660	58 660	66	66	312	(246)	(0)
Housing			72 249	72 249	–	–	3 395	(3 395)	(0)
Housing			72 249	72 249	–	–	3 395	(3 395)	(0)
Economic and environmental services			38 363	38 363	424	424	2 704	(2 281)	(0)
Planning and development			38 233	38 233	424	424	2 694	(2 270)	(0)
Development Facilitation			19	19	–	–	–	–	0
Economic Development/Planning			1 599	1 599	–	–	133	(133)	(0)
Town Planning, Building Regulations and			6 919	6 919	424	424	577	(153)	(0)
Project Management Unit			29 696	29 696	–	–	1 984	(1 984)	(0)
Road transport			130	130	–	–	11	(11)	(0)
Roads			130	130	–	–	11	(11)	(0)
Trading services			636 335	636 335	67 757	67 757	49 205	18 551	0
Energy sources			324 704	324 704	29 028	29 028	24 818	4 210	0
Electricity			324 704	324 704	29 028	29 028	24 818	4 210	0
Water management			129 374	129 374	18 647	18 647	10 781	7 866	0
Water Distribution			129 374	129 374	18 647	18 647	10 781	7 866	0
Waste water management			104 327	104 327	8 041	8 041	8 694	(653)	(0)
Sewerage			104 327	104 327	8 041	8 041	8 694	(653)	(0)
Waste management			77 929	77 929	12 041	12 041	4 912	7 129	0
Solid Waste Removal			77 929	77 929	12 041	12 041	4 912	7 129	0
Other			741	741	1	1	42	(40)	(0)
Air Transport			741	741	1	1	42	(40)	(0)
Total Revenue - Functional	2		1 143 023	1 143 023	135 756	135 756	75 233	60 523	0

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Expenditure - Functional										
Municipal governance and administration		–	245 199	245 199	9 814	9 814	15 877	(6 063)	(0)	245 199
Executive and council		–	49 365	49 365	1 896	1 896	2 973	(1 076)	(0)	49 365
Mayor and Council		–	12 271	12 271	652	652	753	(101)	(0)	12 271
Municipal Manager, Town Secretary and Chief		–	37 094	37 094	1 244	1 244	2 220	(976)	(0)	37 094
Finance and administration		–	188 785	188 785	7 607	7 607	12 337	(4 730)	(0)	188 785
Administrative and Corporate Support		–	3 678	3 678	214	214	306	(92)	(0)	3 678
Asset Management		–	36	36	–	–	3	(3)	(0)	36
Finance		–	58 357	58 357	2 233	2 233	1 471	761	0	58 357
Fleet Management		–	11 564	11 564	230	230	961	(731)	(0)	11 564
Human Resources		–	45 925	45 925	2 742	2 742	3 827	(1 085)	(0)	45 925
Information Technology		–	29 345	29 345	593	593	2 445	(1 853)	(0)	29 345
Legal Services		–	7 619	7 619	251	251	635	(384)	(0)	7 619
Marketing, Customer Relations, Publicity and Media		–	7 862	7 862	522	522	655	(132)	(0)	7 862
Property Services		–	9 661	9 661	7	7	805	(798)	(0)	9 661
Risk Management		–	2 051	2 051	140	140	171	(31)	(0)	2 051
Supply Chain Management		–	9 803	9 803	616	616	817	(201)	(0)	9 803
Valuation Service		–	2 884	2 884	60	60	240	(180)	(0)	2 884
Internal audit		–	7 048	7 048	311	311	567	(256)	(0)	7 048
Governance Function		–	7 048	7 048	311	311	567	(256)	(0)	7 048
Community and public safety		–	214 766	214 766	6 933	6 933	17 436	(10 503)	(0)	214 766
Community and social services		–	36 652	36 652	1 421	1 421	2 937	(1 516)	(0)	36 652
Cemeteries, Funeral Parlours and Crematoriums		–	2 568	2 568	50	50	202	(152)	(0)	2 568
Community Halls and Facilities		–	15 263	15 263	510	510	1 168	(658)	(0)	15 263
Disaster Management		–	4 404	4 404	11	11	366	(355)	(0)	4 404
Libraries and Archives		–	14 417	14 417	850	850	1 201	(351)	(0)	14 417
Sport and recreation		–	29 339	29 339	1 192	1 192	2 328	(1 136)	(0)	29 339
Beaches and Jetties		–	16 562	16 562	760	760	1 380	(620)	(0)	16 562
Community Parks (including Nurseries)		–	9 981	9 981	413	413	728	(316)	(0)	9 981
Recreational Facilities		–	6	6	–	–	0	(0)	(0)	6
Sports Grounds and Stadiums		–	2 791	2 791	19	19	219	(200)	(0)	2 791
Public safety		–	108 748	108 748	3 984	3 984	8 961	(4 977)	(0)	108 748
Control of Public Nuisances		–	33 626	33 626	1 281	1 281	2 802	(1 521)	(0)	33 626
Fire Fighting and Protection		–	22 934	22 934	1 331	1 331	1 813	(481)	(0)	22 934
Licensing and Control of Animals		–	27 933	27 933	1 372	1 372	2 325	(953)	(0)	27 933
Police Forces, Traffic and Street Parking Control		–	24 255	24 255	–	–	2 021	(2 021)	(0)	24 255
Housing		–	40 028	40 028	335	335	3 209	(2 874)	(0)	40 028
Housing		–	40 028	40 028	335	335	3 209	(2 874)	(0)	40 028
Economic and environmental services		–	104 314	104 314	3 950	3 950	8 688	(4 738)	(0)	104 314
Planning and development		–	66 834	66 834	3 176	3 176	5 564	(2 388)	(0)	66 834
Corporate Wide Strategic Planning (IDPs, LEDs)		–	21 450	21 450	1 062	1 062	1 787	(725)	(0)	21 450
Development Facilitation		–	4 169	4 169	135	135	347	(212)	(0)	4 169
Economic Development/Planning		–	10 785	10 785	442	442	899	(456)	(0)	10 785
Town Planning, Building Regulations and		–	23 268	23 268	1 131	1 131	1 934	(803)	(0)	23 268

Description	Ref	2024/25	Budget Year 2025/26						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
<i>Project Management Unit</i>		–	7 162	7 162	406	406	597	(191)	7 162
Road transport		–	37 480	37 480	774	774	3 123	(2 350)	37 480
<i>Roads</i>		–	37 480	37 480	774	774	3 123	(2 350)	37 480
Trading services		–	493 887	493 887	7 099	7 099	40 677	(33 578)	493 887
Energy sources		–	303 462	303 462	1 926	1 926	26 449	(24 523)	303 462
<i>Electricity</i>		–	303 462	303 462	1 926	1 926	26 449	(24 523)	303 462
Water management		–	67 798	67 798	1 789	1 789	4 916	(3 126)	67 798
<i>Water Treatment</i>		–	24 182	24 182	864	864	2 015	(1 151)	24 182
<i>Water Distribution</i>		–	43 616	43 616	925	925	2 900	(1 976)	43 616
Waste water management		–	56 995	56 995	1 477	1 477	4 474	(2 997)	56 995
<i>Sewerage</i>		–	52 899	52 899	1 477	1 477	4 132	(2 656)	52 899
<i>Waste Water Treatment</i>		–	4 097	4 097	–	–	341	(341)	4 097
Waste management		–	65 632	65 632	1 907	1 907	4 838	(2 931)	65 632
<i>Solid Waste Removal</i>		–	65 632	65 632	1 907	1 907	4 838	(2 931)	65 632
Other		–	14 144	14 144	274	274	10 487	(10 212)	14 144
Air Transport		–	5 144	5 144	274	274	394	(120)	5 144
Licensing and Regulation		–	9 000	9 000	–	–	10 092	(10 092)	9 000
Total Expenditure - Functional	3	–	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	1 072 310
Surplus/ (Deficit) for the year		–	70 713	70 713	107 686	107 686	(17 931)	125 616	70 713

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council		–	3 126	3 126	1 300	1 300	–	1 300		3 126
Vote 2 - Office of the Municipal Manager		–	69 295	69 295	35 152	35 152	107	35 045	32712,6%	69 295
Vote 3 - Community Services		–	91 224	91 224	12 051	12 051	4 950	7 101	143,5%	91 224
Vote 4 - Corporate Services		–	585	585	0	0	49	(48)	-99,7%	585
Vote 5 - Financial Services		–	249 715	249 715	31 036	31 036	19 325	11 711	60,6%	249 715
Vote 6 - Economic Development & Planning		–	82 184	82 184	435	435	4 203	(3 768)	-89,7%	82 184
Vote 7 - Engineering Services		–	588 232	588 232	55 716	55 716	46 288	9 428	20,4%	588 232
Vote 8 - Public Safety		–	58 663	58 663	66	66	313	(246)	-78,9%	58 663
Total Revenue by Vote	2	–	1 143 023	1 143 023	135 756	135 756	75 233	60 523	80,4%	1 143 023
Expenditure by Vote	1									
Vote 1 - Council		–	12 471	12 471	656	656	769	(113)	-14,7%	12 471
Vote 2 - Office of the Municipal Manager		–	42 887	42 887	1 685	1 685	2 599	(914)	-35,2%	42 887
Vote 3 - Community Services		–	131 718	131 718	4 606	4 606	10 113	(5 507)	-54,5%	131 718
Vote 4 - Corporate Services		–	108 746	108 746	4 828	4 828	9 062	(4 234)	-46,7%	108 746
Vote 5 - Financial Services		–	70 080	70 080	2 909	2 909	2 532	377	14,9%	70 080
Vote 6 - Economic Development & Planning		–	95 472	95 472	2 229	2 229	7 791	(5 562)	-71,4%	95 472
Vote 7 - Engineering Services		–	485 120	485 120	6 640	6 640	40 574	(33 934)	-83,6%	485 120
Vote 8 - Public Safety		–	125 814	125 814	4 518	4 518	19 724	(15 206)	-77,1%	125 814
Total Expenditure by Vote	2	–	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-69,9%	1 072 310
Surplus/ (Deficit) for the year	2	–	70 713	70 713	107 686	107 686	(17 931)	125 616	-700,6%	70 713

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M01 July

Vote Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Revenue by Vote	1									
Vote 1 - Council		–	3 126	3 126	1 300	1 300	–	1 300		3 126
1.1 - Office of the Mayor		–	469	469	200	200	–	200		469
1.2 - Office of the Deputy Mayor		–	469	469	200	200	–	200		469
1.3 - Office of the Speaker		–	782	782	200	200	–	200		782
1.4 - Office of the Executive Council		–	469	469	200	200	–	200		469
1.5 - Council General		–	938	938	500	500	–	500		938
Vote 2 - Office of the Municipal Manager		–	69 295	69 295	35 152	35 152	107	35 045	32713%	69 295
2.1 - Municipal Manager; Executive Support		–	69 295	69 295	35 152	35 152	107	35 045	32713%	69 295
Vote 3 - Community Services		–	91 224	91 224	12 051	12 051	4 950	7 101	143%	91 224
3.2 - Library and Information Services		–	12 835	12 835	1	1	1	0	12%	12 835
3.3 - Integrated Waste Management		–	77 929	77 929	12 041	12 041	4 912	7 129	145%	77 929
3.4 - Beach Maintenance; Horticultural and Recreational Ser		–	318	318	0	0	26	(26)	-100%	318
3.5 - Community Facilities, Management and Maintenance		–	123	123	9	9	10	(1)	-10%	123
3.6 - Community Social Support Services		–	19	19	–	–	–	–		19
Vote 4 - Corporate Services		–	585	585	0	0	49	(48)	-100%	585
4.2 - Human Resources Management Services		–	583	583	–	–	49	(49)	-100%	583
4.4 - Office of the Political Office Bearers		–	2	2	0	0	–	0		2
Vote 5 - Financial Services		–	249 715	249 715	31 036	31 036	19 325	11 711	61%	249 715
5.1 - Director; Executive Support		–	12 573	12 573	393	393	1 048	(654)	-62%	12 573
5.2 - Budget & Reporting		–	1 900	1 900	–	–	–	–		1 900
5.5 - Revenue Services		–	235 198	235 198	30 642	30 642	18 273	12 369	68%	235 198
5.7 - Supply Chain Management		–	45	45	0	0	4	(3)	-87%	45
Vote 6 - Economic Development & Planning		–	82 184	82 184	435	435	4 203	(3 768)	-90%	82 184
6.2 - Economic Development		–	1 599	1 599	–	–	133	(133)	-100%	1 599
6.3 - Planning and Land Use Management		–	724	724	28	28	60	(33)	-54%	724
6.5 - Aerodrome		–	741	741	1	1	42	(40)	-97%	741
6.6 - Building Control		–	6 871	6 871	405	405	573	(167)	-29%	6 871
6.7 - Integrated Human Settlement		–	72 249	72 249	–	–	3 395	(3 395)	-100%	72 249
Vote 7 - Engineering Services		–	588 232	588 232	55 716	55 716	46 288	9 428	20%	588 232
7.2 - Water and Waste Water Management Services		–	233 701	233 701	26 688	26 688	19 475	7 212	37%	233 701
7.3 - Project Management Unit (PMU)		–	29 696	29 696	–	–	1 984	(1 984)	-100%	29 696
7.4 - Transport, Roads & Storm Water		–	130	130	–	–	11	(11)	-100%	130
7.5 - Electrical and Mechanical Engineering		–	324 704	324 704	29 028	29 028	24 818	4 210	17%	324 704
Vote 8 - Piblic Safety		–	58 663	58 663	66	66	313	(246)	-79%	58 663
8.2 - Traffic Management Services		–	58 660	58 660	66	66	312	(246)	-79%	58 660
8.4 - Fire & Rescue Services		–	3	3	–	–	0	(0)	-100%	3
Total Revenue by Vote	2	–	1 143 023	1 143 023	135 756	135 756	75 233	60 523	80%	1 143 023
								–		
Expenditure by Vote	1									
Vote 1 - Council		–	12 471	12 471	656	656	769	(113)	-15%	12 471
1.1 - Office of the Mayor		–	3 663	3 663	83	83	100	(17)	-17%	3 663
1.2 - Office of the Deputy Mayor		–	1 668	1 668	71	71	104	(34)	-32%	1 668
1.3 - Office of the Speaker		–	1 695	1 695	102	102	116	(14)	-12%	1 695
1.4 - Office of the Executive Council		–	2 507	2 507	193	193	209	(16)	-8%	2 507
1.5 - Council General		–	2 938	2 938	208	208	241	(33)	-14%	2 938
Vote 2 - Office of the Municipal Manager		–	42 887	42 887	1 685	1 685	2 599	(914)	-35%	42 887
2.1 - Municipal Manager; Executive Support		–	4 426	4 426	211	211	356	(145)	-41%	4 426
2.2 - Internal Audit		–	8 048	8 048	311	311	567	(256)	-45%	8 048
2.3 - Governance and Compliance: Risk Management & Cor		–	2 051	2 051	140	140	171	(31)	-18%	2 051
2.4 - Governance and Compliance: IDP		–	10 895	10 895	666	666	908	(242)	-27%	10 895
2.5 - Governance and Compliance: Performance Manageme		–	17 467	17 467	357	357	597	(241)	-40%	17 467
Vote 3 - Community Services		–	131 718	131 718	4 606	4 606	10 113	(5 507)	-54%	131 718
3.1 - Director; Executive Support		–	4 664	4 664	39	39	315	(276)	-88%	4 664
3.2 - Library and Information Services		–	14 406	14 406	850	850	1 200	(350)	-29%	14 406
3.3 - Integrated Waste Management		–	66 632	66 632	1 907	1 907	4 922	(3 014)	-61%	66 632
3.4 - Beach Maintenance; Horticultural and Recreational Ser		–	26 176	26 176	1 191	1 191	2 152	(961)	-45%	26 176
3.5 - Community Facilities, Management and Maintenance		–	16 330	16 330	523	523	1 232	(709)	-58%	16 330
3.6 - Community Social Support Services		–	3 511	3 511	96	96	293	(197)	-67%	3 511
Vote 4 - Corporate Services		–	108 746	108 746	4 828	4 828	9 062	(4 234)	-47%	108 746
4.1 - Director; Executive Support		–	3 216	3 216	214	214	268	(54)	-20%	3 216
4.2 - Human Resources Management Services		–	46 225	46 225	2 742	2 742	3 852	(1 110)	-29%	46 225
4.3 - Administration Services		–	14 452	14 452	560	560	1 204	(645)	-54%	14 452
4.4 - Office of the Political Office Bearers		–	7 879	7 879	469	469	657	(187)	-29%	7 879
4.5 - Information & Communication Technology		–	29 356	29 356	593	593	2 446	(1 854)	-76%	29 356
4.6 - Legal Services and Property Management		–	7 619	7 619	251	251	635	(384)	-61%	7 619
Vote 5 - Financial Services		–	70 080	70 080	2 909	2 909	2 532	377	15%	70 080
5.1 - Director; Executive Support		–	8 255	8 255	302	302	675	(372)	-55%	8 255
5.2 - Budget & Reporting		–	16 128	16 128	561	561	1 339	(777)	-58%	16 128
5.5 - Revenue Services		–	28 618	28 618	1 031	1 031	(884)	1 915	-217%	28 618
5.6 - Expenditure		–	7 026	7 026	398	398	585	(187)	-32%	7 026
5.7 - Supply Chain Management		–	10 053	10 053	616	616	817	(201)	-25%	10 053
Vote 6 - Economic Development & Planning		–	95 472	95 472	2 229	2 229	7 791	(5 562)	-71%	95 472
6.1 - Director; Executive Support		–	3 367	3 367	39	39	281	(241)	-86%	3 367
6.2 - Economic Development		–	10 785	10 785	442	442	899	(456)	-51%	10 785
6.3 - Planning and Land Use Management		–	11 109	11 109	579	579	926	(346)	-37%	11 109
6.4 - Evironmental Management		–	20	20	–	–	2	(2)	-100%	20
6.5 - Aerodrome		–	5 144	5 144	274	274	394	(120)	-30%	5 144
6.6 - Building Control		–	21 820	21 820	558	558	1 813	(1 255)	-69%	21 820
6.7 - Integrated Human Settlement		–	43 228	43 228	335	335	3 476	(3 141)	-90%	43 228

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Vote 7 - Engineering Services		–	485 120	485 120	6 640	6 640	40 574	(33 934)	-84%	485 120
7.1 - Director; Executive Support		–	3 647	3 647	239	239	304	(65)	-21%	3 647
7.2 - Water and Waste Water Management Services		–	124 793	124 793	3 266	3 266	9 389	(6 124)	-65%	124 793
7.3 - Project Management Unit (PMU)		–	7 114	7 114	406	406	593	(187)	-32%	7 114
7.4 - Transport, Roads & Storm Water		–	37 480	37 480	774	774	3 123	(2 350)	-75%	37 480
7.5 - Electrical and Mechanical Engineering		–	312 085	312 085	1 957	1 957	27 165	(25 208)	-93%	312 085
Vote 8 - Public Safety		–	125 814	125 814	4 518	4 518	19 724	(15 206)	-77%	125 814
8.2 - Traffic Management Services		–	61 173	61 173	1 372	1 372	14 437	(13 065)	-90%	61 173
8.3 - Law Enforcement Services		–	32 662	32 662	1 281	1 281	2 722	(1 441)	-53%	32 662
8.4 - Fire & Rescue Services		–	24 117	24 117	1 342	1 342	1 910	(568)	-30%	24 117
8.6 - Corporate Communications & Intergovernmental Relations	Relati	–	7 862	7 862	522	522	655	(132)	-20%	7 862
Total Expenditure by Vote	2	–	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	(0)	1 072 310
Surplus/ (Deficit) for the year	2	–	70 713	70 713	107 686	107 686	(17 931)	125 616	(0)	70 713

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
Revenue									%	
Exchange Revenue										
Service charges - Electricity		–	291 114	291 114	21 752	21 752	24 260	(2 508)	-10%	291 114
Service charges - Water		–	101 466	101 466	7 789	7 789	8 456	(666)	-8%	101 466
Service charges - Waste Water Management		–	80 729	80 729	6 867	6 867	6 727	140	2%	80 729
Service charges - Waste management		–	52 852	52 852	4 391	4 391	4 404	(13)	0%	52 852
Sale of Goods and Rendering of Services		–	8 000	8 000	448	448	665	(217)	-33%	8 000
Agency services		–	2 663	2 663	–	–	222	(222)	-100%	2 663
Interest earned from Receivables		–	13 965	13 965	1 898	1 898	1 164	735	63%	13 965
Interest earned from Current and Non Current Assets		–	12 573	12 573	393	393	1 048	(654)	-62%	12 573
Rental from Fixed Assets		–	1 569	1 569	148	148	111	37	33%	1 569
Licence and permits		–	665	665	72	72	55	17	31%	665
Operational Revenue		–	6 728	6 728	29	29	70	(41)	-58%	6 728
Non-Exchange Revenue										
Property rates		–	214 575	214 575	23 168	23 168	17 881	5 287	30%	214 575
Surcharges and Taxes		–	1 547	1 547	133	133	129	4	3%	1 547
Fines, penalties and forfeits		–	55 024	55 024	7	7	3	4	174%	55 024
Licence and permits		–	819	819	–	–	68	(68)	-100%	819
Transfer and subsidies - Operational		–	211 047	211 047	67 203	67 203	2 664	64 539	2422%	211 047
Interest		–	2 433	2 433	391	391	203	189	93%	2 433
Operational Revenue		–	14 788	14 788	1 067	1 067	1 232	(166)	-13%	14 788
Total Revenue (excluding capital transfers and contributions)		–	1 072 557	1 072 557	135 756	135 756	69 361	–		1 072 557
Expenditure By Type										
Employee related costs		–	393 991	393 991	25 245	25 245	32 776	(7 531)	-23%	393 991
Remuneration of councillors		–	7 676	7 676	608	608	640	(32)	-5%	7 676
Bulk purchases - electricity		–	250 425	250 425	–	–	20 869	(20 869)	-100%	250 425
Inventory consumed		–	21 128	21 128	430	430	1 737	(1 307)	-75%	21 128
Debt impairment		–	24 450	24 450	–	–	7 697	(7 697)	-100%	24 450
Depreciation and amortisation		–	42 281	42 281	–	–	3 523	(3 523)	-100%	42 281
Interest		–	16 046	16 046	–	–	1 337	(1 337)	-100%	16 046
Contracted services		–	135 492	135 492	29	29	10 744	(10 716)	-100%	135 492
Transfers and subsidies		–	14 068	14 068	–	–	956	(956)	-100%	14 068
Irrecoverable debts written off		–	61 650	61 650	408	408	5 137	(4 730)	-92%	61 650
Operational costs		–	105 104	105 104	1 351	1 351	7 747	(6 396)	-83%	105 104
Total Expenditure		–	1 072 310	1 072 310	28 070	28 070	93 164	(65 094)	-70%	1 072 310
Surplus/(Deficit)		–	247	247	107 686	107 686	(23 803)	65 094	(0)	247
Transfers and subsidies - capital (monetary allocations)		–	70 466	70 466	–	–	5 872	(5 872)	(0)	70 466
Surplus/(Deficit) after capital transfers & contributions		–	70 713	70 713	107 686	107 686	(17 931)			70 713
Surplus/(Deficit) after income tax		–	70 713	70 713	107 686	107 686	(17 931)			70 713
Surplus/(Deficit) attributable to municipality		–	70 713	70 713	107 686	107 686	(17 931)			70 713
Surplus/ (Deficit) for the year		–	70 713	70 713	107 686	107 686	(17 931)			70 713

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M01 July

Vote Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 3 - Community Services		–	700	700	–	–	58	(58)	-100%	700
Vote 4 - Corporate Services		–	239	239	–	–	20	(20)	-100%	239
Vote 7 - Engineering Services		–	130 662	130 662	1 504	1 504	10 889	(9 384)	-86%	130 662
Vote 8 - Public Safety		–	1 230	1 230	–	–	102	(102)	-100%	1 230
Total Capital Multi-year expenditure	4,7	–	132 831	132 831	1 504	1 504	11 069	(9 565)	-86%	132 831
Single Year expenditure appropriation	2									
Vote 3 - Community Services		–	14 200	14 200	–	–	1 183	(1 183)	-100%	14 200
Vote 4 - Corporate Services		–	2 013	2 013	–	–	168	(168)	-100%	2 013
Vote 7 - Engineering Services		–	31 647	31 647	–	–	2 637	(2 637)	-100%	31 647
Vote 8 - Public Safety		–	1 217	1 217	–	–	101	(101)	-100%	1 217
Total Capital single-year expenditure	4	–	49 077	49 077	–	–	4 090	(4 090)	-100%	49 077
Total Capital Expenditure	3	–	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Capital Expenditure - Functional Classification										
Governance and administration		–	2 904	2 904	–	–	242	(242)	-100%	2 904
Finance and administration		–	2 904	2 904	–	–	242	(242)	-100%	2 904
Community and public safety		–	9 695	9 695	–	–	808	(808)	-100%	9 695
Sport and recreation		–	7 700	7 700	–	–	642	(642)	-100%	7 700
Public safety		–	1 995	1 995	–	–	166	(166)	-100%	1 995
Economic and environmental services		–	37 819	37 819	53	53	3 152	(3 099)	-98%	37 819
Planning and development		–	50	50	–	–	4	(4)	-100%	50
Road transport		–	37 769	37 769	53	53	3 147	(3 095)	-98%	37 769
Trading services		–	131 490	131 490	1 452	1 452	10 958	(9 506)	-87%	131 490
Energy sources		–	30 399	30 399	–	–	2 533	(2 533)	-100%	30 399
Water management		–	54 264	54 264	53	53	4 522	(4 469)	-99%	54 264
Waste water management		–	39 727	39 727	1 399	1 399	3 311	(1 911)	-58%	39 727
Waste management		–	7 100	7 100	–	–	592	(592)	-100%	7 100
Total Capital Expenditure - Functional Classification	3	–	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908
Funded by:										
National Government		–	25 853	25 853	1 347	1 347	2 154	(808)	-37%	25 853
Provincial Government		–	40 735	40 735	158	158	3 395	(3 237)	-95%	40 735
Transfers recognised - capital		–	66 588	66 588	1 504	1 504	5 549	(4 045)	-73%	66 588
Borrowing	6	–	86 921	86 921	–	–	7 243	(7 243)	-100%	86 921
Internally generated funds		–	28 400	28 400	–	–	2 367	(2 367)	-100%	28 400
Total Capital Funding	7	–	181 908	181 908	1 504	1 504	15 159	(13 655)	-90%	181 908

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M01 July

Vote Description	Ref	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 3 - Community Services		-	700	700	-	-	58	(58)	-100%	700
3.4 - Beach Maintenance; Horticultural and Recreational Services		-	600	600	-	-	50	(50)	-100%	600
3.5 - Community Facilities, Management and Maintenance		-	100	100	-	-	8	(8)	-100%	100
Vote 4 - Corporate Services		-	239	239	-	-	20	(20)	-100%	239
4.5 - Information & Communication Technology		-	239	239	-	-	20	(20)	-100%	239
Vote 7 - Engineering Services		-	130 662	130 662	1 504	1 504	10 889	(9 384)	-86%	130 662
7.2 - Water and Waste Water Management Services		-	82 841	82 841	1 452	1 452	6 903	(5 452)	-79%	82 841
7.3 - Project Management Unit (PMU)		-	50	50	-	-	4	(4)	-100%	50
7.4 - Transport, Roads & Storm Water		-	21 969	21 969	53	53	1 831	(1 778)	-97%	21 969
7.5 - Electrical and Mechanical Engineering		-	25 802	25 802	-	-	2 150	(2 150)	-100%	25 802
Vote 8 - Public Safety		-	1 230	1 230	-	-	102	(102)	-100%	1 230
8.2 - Traffic Management Services		-	800	800	-	-	67	(67)	-100%	800
8.4 - Fire & Rescue Services		-	200	200	-	-	17	(17)	-100%	200
8.6 - Corporate Communications & Intergovernmental Relations		-	230	230	-	-	19	(19)	-100%	230
Total multi-year capital expenditure		-	132 831	132 831	1 504	1 504	11 069	(9 565)	-86%	132 831
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 3 - Community Services		-	14 200	14 200	-	-	1 183	(1 183)	-100%	14 200
3.3 - Integrated Waste Management		-	7 100	7 100	-	-	592	(592)	-100%	7 100
3.4 - Beach Maintenance; Horticultural and Recreational Services		-	7 100	7 100	-	-	592	(592)	-100%	7 100
Vote 4 - Corporate Services		-	2 013	2 013	-	-	168	(168)	-100%	2 013
4.5 - Information & Communication Technology		-	2 013	2 013	-	-	168	(168)	-100%	2 013
Vote 7 - Engineering Services		-	31 647	31 647	-	-	2 637	(2 637)	-100%	31 647
7.2 - Water and Waste Water Management Services		-	11 150	11 150	-	-	929	(929)	-100%	11 150
7.4 - Transport, Roads & Storm Water		-	15 800	15 800	-	-	1 317	(1 317)	-100%	15 800
7.5 - Electrical and Mechanical Engineering		-	4 697	4 697	-	-	391	(391)	-100%	4 697
Vote 8 - Public Safety		-	1 217	1 217	-	-	101	(101)	-100%	1 217
8.2 - Traffic Management Services		-	115	115	-	-	10	(10)	-100%	115
8.3 - Law Enforcement Services		-	580	580	-	-	48	(48)	-100%	580
8.4 - Fire & Rescue Services		-	300	300	-	-	25	(25)	-100%	300
8.6 - Corporate Communications & Intergovernmental Relations		-	222	222	-	-	19	(19)	-100%	222
Total single-year capital expenditure		-	49 077	49 077	-	-	4 090	(4 090)	(0)	49 077
Total Capital Expenditure		-	181 908	181 908	1 504	1 504	15 159	(13 655)	(0)	181 908

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - M01 July

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		–	125 446	125 446	299 087	125 446
Trade and other receivables from exchange transactions		–	72 190	72 190	98 419	72 190
Receivables from non-exchange transactions		–	62 108	62 108	65 045	62 108
Current portion of non-current receivables		–	9	9	9	9
Inventory		–	16 948	16 948	16 803	16 948
VAT		–	283 602	283 602	276 737	283 602
Other current assets		–	1 061	1 061	11 499	1 061
Total current assets		–	561 364	561 364	767 599	561 364
Non current assets						
Investment property		–	14 050	14 050	14 050	14 050
Property, plant and equipment		–	1 459 467	1 459 467	1 412 333	1 459 467
Heritage assets		–	38	38	38	38
Total non current assets		–	1 473 554	1 473 554	1 426 420	1 473 554
TOTAL ASSETS		–	2 034 919	2 034 919	2 194 019	2 034 919
LIABILITIES						
Current liabilities						
Financial liabilities		–	41 890	41 890	20 411	41 890
Consumer deposits		–	11 362	11 362	12 089	11 362
Trade and other payables from exchange transactions		–	129 577	129 577	60 969	129 577
Trade and other payables from non-exchange transactions		–	(37 294)	(37 294)	(15 924)	(37 294)
Provision		–	48 243	48 243	37 073	48 243
VAT		–	268 421	268 421	281 227	268 421
Total current liabilities		–	462 198	462 198	395 846	462 198
Non current liabilities						
Financial liabilities		–	130 313	130 313	127 938	130 313
Provision		–	13 801	13 801	11 311	13 801
Other non-current liabilities		–	97 750	97 750	73 368	97 750
Total non current liabilities		–	241 864	241 864	212 617	241 864
TOTAL LIABILITIES		–	704 062	704 062	608 463	704 062
NET ASSETS	2	–	1 330 857	1 330 857	1 585 557	1 330 857
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	1 254 176	1 254 176	1 517 648	1 254 176
Reserves and funds		–	76 681	76 681	67 909	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 330 857	1 330 857	1 585 557	1 330 857

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - M01 July

Description	Ref	Budget Year 2025/26								
		2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		–	193 054	193 054	10 817	10 817	13 803	(2 986)	-22%	193 054
Service charges		–	484 812	484 812	39 224	39 224	38 401	823	2%	484 812
Other revenue		–	36 782	36 782	2 167	2 167	3 038	(871)	-29%	36 782
Transfers and Subsidies - Operational		–	211 047	211 047	73 850	73 850	2 482	71 367	2875%	211 047
Transfers and Subsidies - Capital		–	70 466	70 466	5 515	5 515	5 872	(357)	-6%	70 466
Interest		–	12 573	12 573	1 245	1 245	1 048	197	19%	12 573
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(866 048)	(866 048)	(56 723)	(56 723)	(61 814)	(5 091)	8%	(68 325)
Interest		–	(16 046)	(16 046)	–	–	(1 337)	(1 337)	100%	(16 046)
Transfers and Subsidies		–	(12 383)	(12 383)	–	–	–	–		(12 383)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	114 255	114 255	76 094	76 094	1 493	(74 602)	-4997%	911 978
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(181 908)	(181 908)	(1 504)	(1 504)	15 159	16 663	110%	181 908
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(181 908)	(181 908)	(1 504)	(1 504)	15 159	16 663	110%	181 908
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	64 400	64 400	–	–	–	–		64 400
Increase (decrease) in consumer deposits		–	–	–	96	96	–	96	0%	–
Payments										
Repayment of borrowing		–	(20 340)	(20 340)	–	–	–	–		–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	44 060	44 060	96	96	–	(96)	0%	64 400
NET INCREASE/ (DECREASE) IN CASH HELD		–	(23 593)	(23 593)	74 686	74 686	16 652			1 158 287
Cash/cash equivalents at beginning:		–	165 432	165 432		224 401	165 432			224 401
Cash/cash equivalents at month/year end:		–	141 839	141 839		299 087	182 084			1 382 687

WC047 Bitou - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	Revenue			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC047 Bitou - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0,0%	5,4%	5,4%	0,0%	5,4%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0,0%	47,8%	47,8%	0,0%	47,8%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0,0%	27,2%	27,2%	16,8%	27,2%
Gearing	Long Term Borrowing/ Funds & Reserves		0,0%	169,9%	169,9%	188,4%	169,9%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	0,0%	121,5%	121,5%	193,9%	121,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		0,0%	27,1%	27,1%	75,6%	27,1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0,0%	12,6%	12,6%	128,9%	12,6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		0,0%	36,7%	36,7%	18,6%	36,7%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0,0%	4,5%	4,5%	0,1%	4,5%
Interest & Depreciation	I&D/Total Revenue - capital revenue		0,0%	5,4%	5,4%	0,0%	5,4%
<u>IDP regulation financial viability indicators</u>							
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						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 274	3 301	3 272	2 271	93 879	–	–	–	109 997	96 150	174	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 461	2 232	1 530	937	18 748	–	–	–	38 908	19 685	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	16 445	12 727	1 607	1 208	45 814	–	–	–	77 800	47 022	60	–
Receivables from Exchange Transactions - Waste Water Management	1500	6 302	2 618	2 703	2 238	106 461	–	–	–	120 322	108 699	92	–
Receivables from Exchange Transactions - Waste Management	1600	4 047	1 672	1 470	1 406	64 248	–	–	–	72 842	65 654	77	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(30 304)	95	64	55	10 040	–	–	–	(20 050)	10 095	4	–
Total By Income Source	2000	19 225	22 645	10 645	8 115	339 189	–	–	–	399 819	347 304	408	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	229	498	493	397	3 534	–	–	–	5 150	3 931	–	–
Commercial	2300	2 169	2 356	1 090	799	30 962	–	–	–	37 377	31 762	–	–
Households	2400	16 828	19 791	9 062	6 919	304 693	–	–	–	357 292	311 611	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	2600	19 225	22 645	10 645	8 115	339 189	–	–	–	399 819	347 304	–	–

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	1	–	–	–	–	–	–	–	1	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–	–
Medical Aid deductions	0950	–	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	1	–	–	–	–	–	–	–	1	–

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Bank:9380348553		Call deposit	Call deposit							21 359	-		-	21 359
Standard Bank: 488607000-078		Call deposit	Call deposit							5 772	36		-	5 807
Absa Bank:9381946782		Call deposit	Call deposit							12 845	-		-	12 845
Nedbank: 03/7881052406/000108		365 days	Fixed deposit							53 620	383		-	54 003
Standard bank: 488607000-087		360 days	Fixed deposit							51 125	-		-	51 125
Absa Bank: 9395881776		Call deposit	Call deposit							12 335	-		-	12 335
Nedbank: 03/7881052406/000110		Call deposit	Call deposit							-	-		30 000	30 000
Absa Bank:9399584104		Call deposit	Call deposit							-	-		30 000	30 000
FNB: 63164533440		Call deposit	Call deposit							-	-		30 000	30 000
Standard Bank:488607000-090		Call deposit	Call deposit							-	133		30 000	30 133
Municipality sub-total										157 057	551		120 000	277 609
Entities														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									157 057	551		120 000	277 609

WC047 Bitou - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		–	165 976	165 976	73 824	73 824	2 472	71 352	2886,9%	165 976
Operational Revenue:General Revenue:Equitable Share		–	161 287	161 287	67 203	67 203	2 372	64 831	2732,7%	161 287
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	1 599	1 599	–	–	–	–		1 599
Local Government Financial Management Grant [Schedule 5B]		–	1 900	1 900	–	–	–	–		1 900
Municipal Infrastructure Grant [Schedule 5B]		–	1 190	1 190	6 621	6 621	99	6 522	6575,3%	1 190
Provincial Government:		–	44 488	44 488	–	–	11	(11)	-100,0%	44 488
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION		–	10 205	10 205	–	–	–	–		10 205
COMMUNITY DEVELOPMENT WORKERS - OPERATIONAL		–	19	19	–	–	–	–		19
MUNICIPAL LIBRARY SUPPORT - OPERATIONAL		–	2 620	2 620	–	–	–	–		2 620
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES)		–	30 000	30 000	–	–	–	–		30 000
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT		–	130	130	–	–	11	(11)	-100,0%	130
HUMAN SETTLEMENT DEVELOPMENT GRANT (BENEFICIARIES)		–	1 514	1 514	–	–	–	–		1 514
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	583	583	26	26	–	26		583
Departmental Agencies and Accounts		–	583	583	26	26	–	26		583
Total Operating Transfers and Grants	5	–	211 047	211 047	73 850	73 850	2 482	71 367	2874,9%	211 047
Capital Transfers and Grants										
National Government:		–	29 731	29 731	–	–	2 478	(2 478)	-100,0%	29 731
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3 321	3 321	–	–	277	(277)	-100,0%	3 321
Municipal Infrastructure Grant [Schedule 5B]		–	22 615	22 615	–	–	1 885	(1 885)	-100,0%	22 615
Regional Bulk Infrastructure Grant (Schedule 5B)		–	3 795	3 795	–	–	316	(316)	-100,0%	3 795
Provincial Government:		–	40 735	40 735	5 515	5 515	3 395	2 120	62,5%	40 735
Specify (Add grant description)		–	33 235	33 235	4 142	4 142	2 770	1 373	49,6%	33 235
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL		–	7 500	7 500	1 372	1 372	625	747	119,6%	7 500
District Municipality:		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	70 466	70 466	5 515	5 515	5 872	(357)	-6,1%	70 466
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	281 513	281 513	79 365	79 365	8 355	71 010	850,0%	281 513

WC047 Bitou - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	165 976	165 976	67 203	67 203	2 605	64 598	2479,9%	165 976
Operational Revenue:General Revenue:Equitable Share		–	161 287	161 287	67 203	67 203	2 372	64 831	2732,7%	161 287
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	1 599	1 599	–	–	133	(133)	-100,0%	1 599
Local Government Financial Management Grant [Schedule 5B]		–	1 900	1 900	–	–	–	–		1 900
Municipal Infrastructure Grant [Schedule 5B]		–	1 190	1 190	–	–	99	(99)	-100,0%	1 190
Provincial Government:		–	44 488	44 488	–	–	11	(11)	-100,0%	44 488
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION		–	10 205	10 205	–	–	–	–		10 205
COMMUNITY DEVELOPMENT WORKERS - OPERATIONAL		–	19	19	–	–	–	–		19
MUNICIPAL LIBRARY SUPPORT - OPERATIONAL		–	2 620	2 620	–	–	–	–		2 620
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES)		–	30 000	30 000	–	–	–	–		30 000
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT		–	130	130	–	–	11	(11)	-100,0%	130
HUMAN SETTLEMENT DEVELOPMENT GRANT (BENEFICIARIES)		–	1 514	1 514	–	–	–	–		1 514
Other grant providers:		–	583	583	–	–	(49)	49	-100,0%	583
Departmental Agencies and Accounts		–	583	583	–	–	(49)	49	-100,0%	583
Total operating expenditure of Transfers and Grants:		–	211 047	211 047	67 203	67 203	2 567	64 636	2517,9%	211 047
National Government:		–	29 731	29 731	–	–	2 478	(2 478)	-100,0%	29 731
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	3 321	3 321	–	–	277	(277)	-100,0%	3 321
Municipal Infrastructure Grant [Schedule 5B]		–	26 410	26 410	–	–	2 201	(2 201)	-100,0%	26 410
Provincial Government:		–	40 735	40 735	–	–	3 395	(3 395)	-100,0%	40 735
Specify (Add grant description)		–	33 235	33 235	–	–	2 770	(2 770)	-100,0%	33 235
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL		–	7 500	7 500	–	–	625	(625)	-100,0%	7 500
Total capital expenditure of Transfers and Grants		–	70 466	70 466	–	–	5 872	(5 872)	-100,0%	70 466
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	281 513	281 513	67 203	67 203	8 439	58 764	696,3%	281 513

WC047 Bitou - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	6 052	6 052	478	478	504	(27)	-5%	6 052
Pension and UIF Contributions		–	392	392	30	30	33	(3)	-9%	392
Medical Aid Contributions		–	91	91	9	9	8	1	14%	91
Motor Vehicle Allowance		–	500	500	41	41	42	(1)	-2%	500
Cellphone Allowance		–	642	642	51	51	53	(3)	-5%	642
Sub Total - Councillors		–	7 676	7 676	608	608	640	(32)	-5%	7 676
% increase	4		0,0%	0,0%						0,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	11 288	11 288	602	602	941	(339)	-36%	11 288
Pension and UIF Contributions		–	1 564	1 564	56	56	130	(75)	-57%	1 564
Medical Aid Contributions		–	184	184	5	5	15	(11)	-70%	184
Performance Bonus		–	950	950	–	–	53	(53)	-100%	950
Motor Vehicle Allowance		–	1 135	1 135	31	31	95	(64)	-67%	1 135
Cellphone Allowance		–	360	360	20	20	30	(10)	-33%	360
Other benefits and allowances		1	2 110	2 110	0	0	176	(176)	-100%	2 110
Payments in lieu of leave		–	361	361	–	–	30	(30)	-100%	361
Sub Total - Senior Managers of Municipality		1	17 952	17 952	713	713	1 470	(757)	-52%	17 952
% increase	4		2682536,0%	2682536,0%						2682536,0%
Other Municipal Staff										
Basic Salaries and Wages		–	212 655	212 655	16 292	16 292	17 721	(1 429)	-8%	212 655
Pension and UIF Contributions		–	37 428	37 428	2 793	2 793	3 119	(326)	-10%	37 428
Medical Aid Contributions		–	24 593	24 593	1 574	1 574	2 049	(475)	-23%	24 593
Overtime		–	20 500	20 500	2 089	2 089	1 698	390	23%	20 500
Motor Vehicle Allowance		–	13 718	13 718	932	932	1 143	(211)	-18%	13 718
Cellphone Allowance		–	1 879	1 879	165	165	157	8	5%	1 879
Housing Allowances		–	1 006	1 006	79	79	84	(5)	-6%	1 006
Other benefits and allowances		–	26 394	26 394	608	608	2 179	(1 571)	-72%	26 394
Payments in lieu of leave		–	7 544	7 544	–	–	629	(629)	-100%	7 544
Long service awards		–	3 132	3 132	–	–	261	(261)	-100%	3 132
Post-retirement benefit obligations		–	27 191	27 191	–	–	2 266	(2 266)	-100%	27 191
Sub Total - Other Municipal Staff		–	376 039	376 039	24 532	24 532	31 306	(6 774)	-22%	376 039
% increase	4		0,0%	0,0%						0,0%
Total Parent Municipality		1	401 667	401 667	25 853	25 853	33 416	(7 563)	-23%	401 667
Unpaid salary, allowances & benefits in arrears:										

WC047 Bitou - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M01 July

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands	1															
Cash Receipts By Source																
Property rates		10 817												193 054	203 509	214 306
Service charges - Electricity revenue		13 804												273 255	288 662	302 408
Service charges - Water revenue		8 955												91 334	98 391	103 675
Service charges - Waste Water Management		(59)												72 656	78 299	82 479
Service charges - Waste Mangement		2 715												47 567	51 253	54 019
Rental of facilities and equipment		143												2 245	2 379	2 519
Interest earned - external investments		10												12 573	12 698	13 333
Interest earned - outstanding debtors		1 235												-	-	-
Dividends received		-												-	-	-
Fines, penalties and forfeits		1 185												25 244	26 537	28 441
Licences and permits		72												1 408	1 470	1 505
Agency services		-												-	-	-
Transfers and Subsidies - Operational		73 850												211 047	205 089	209 108
Other revenue		14 575												7 886	7 885	8 306
Total Cash Receipts by Source		127 302	-	-	-	-	-	-	-	-	-	-	-	938 267	976 173	1 020 100
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		5 515												70 466	64 401	78 633
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-												-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-												-	-	-
Short term loans		-												44 060	51 881	17 728
Borrowing long term/refinancing		-												-	-	-
Increase (decrease) in consumer deposits		96												-	-	-
VAT Control (receipts)		-												-	-	-
Decrease (increase) in non-current receivables		-												-	-	-
Decrease (increase) in non-current investments		-												-	-	-
Total Cash Receipts by Source		132 913	-	-	-	-	-	-	-	-	-	-	-	1 052 793	1 092 455	1 116 461
Cash Payments by Type																
Employee related costs		25 819												459 938	488 186	511 027
Remuneration of councillors		608												-	-	-
Interest		-												16 046	21 171	27 178
Bulk purchases - Electricity		-												250 425	263 847	280 180
Acquisitions - water & other inventory		1												21 673	23 026	18 928
Contracted services		29												132 212	115 500	108 131
Transfers and subsidies - other municipalities		-												-	-	-
Transfers and subsidies - other		-												-	-	-
Other expenditure		30 267												-	-	-
Total Cash Payments by Type		56 723	-	-	-	-	-	-	-	-	-	-	-	880 295	911 731	945 444
Other Cash Flows/Payments by Type																
Capital assets		1 504	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	(20 615)	(23 149)	-
Total Cash Payments by Type		58 227	-	-	-	-	-	-	-	-	-	-	-	859 680	888 582	945 444
NET INCREASE/(DECREASE) IN CASH HELD		74 686	-	-	-	-	-	-	-	-	-	-	-	193 113	203 873	171 018
Cash/cash equivalents at the month/year beginning:		224 401	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	224 401	417 514	621 387
Cash/cash equivalents at the month/year end:		299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	299 087	417 514	621 387	792 404

WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										

WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

WC047 Bitou - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	15 159	15 159	1 504	1 504	15 159	13 655	90,1%	1%
August	-	15 159	15 159	-	1 504	30 318	28 814	95,0%	1%
September	-	15 159	15 159	-	1 504	45 477	43 973	96,7%	1%
October	-	15 159	15 159	-	1 504	60 636	59 132	97,5%	1%
November	-	15 159	15 159	-	1 504	75 795	74 291	98,0%	1%
December	-	15 159	15 159	-	1 504	90 954	89 450	98,3%	1%
January	-	15 159	15 159	-	1 504	106 113	104 609	98,6%	1%
February	-	15 159	15 159	-	1 504	121 272	119 768	98,8%	1%
March	-	15 159	15 159	-	1 504	136 431	134 927	98,9%	1%
April	-	15 159	15 159	-	1 504	151 590	150 086	99,0%	1%
May	-	15 159	15 159	-	1 504	166 749	165 245	99,1%	1%
June	-	15 159	15 159	-	1 504	181 908	180 404	99,2%	1%
Total Capital expenditure	-	181 908	181 908	1 504					

WC047 Bitou - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	96 116	96 116	158	158	8 010	(7 852)	-98,0%	96 116
Roads Infrastructure		–	17 269	17 269	53	53	1 439	(1 387)	-96,4%	17 269
Roads		–	16 769	16 769	53	53	1 397	(1 345)	-96,2%	16 769
Road Structures		–	500	500	–	–	42	(42)	-100,0%	500
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	24 768	24 768	–	–	2 064	(2 064)	-100,0%	24 768
Power Plants		–	1 188	1 188	–	–	99	(99)	-100,0%	1 188
MV Substations		–	12 272	12 272	–	–	1 023	(1 023)	-100,0%	12 272
MV Networks		–	11 308	11 308	–	–	942	(942)	-100,0%	11 308
Water Supply Infrastructure		–	32 446	32 446	53	53	2 704	(2 651)	-98,1%	32 446
Dams and Weirs		–	3 300	3 300	–	–	275	(275)	-100,0%	3 300
Boreholes		–	2 500	2 500	–	–	208	(208)	-100,0%	2 500
Water Treatment Works		–	17 588	17 588	–	–	1 466	(1 466)	-100,0%	17 588
Distribution		–	8 809	8 809	53	53	734	(682)	-92,8%	8 809
Capital Spares		–	250	250	–	–	21	(21)	-100,0%	250
Sanitation Infrastructure		–	21 512	21 512	53	53	1 793	(1 740)	-97,1%	21 512
Pump Station		–	350	350	–	–	29	(29)	-100,0%	350
Reticulation		–	11 632	11 632	53	53	969	(917)	-94,6%	11 632
Waste Water Treatment Works		–	2 675	2 675	–	–	223	(223)	-100,0%	2 675
Outfall Sewers		–	655	655	–	–	55	(55)	-100,0%	655
Capital Spares		–	6 200	6 200	–	–	517	(517)	-100,0%	6 200
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	120	120	–	–	10	(10)	-100,0%	120
Distribution Layers		–	120	120	–	–	10	(10)	-100,0%	120
Community Assets		–	6 200	6 200	–	–	517	(517)	-100,0%	6 200
Community Facilities		–	6 200	6 200	–	–	517	(517)	-100,0%	6 200
Cemeteries/Crematoria		–	600	600	–	–	50	(50)	-100,0%	600
Public Ablution Facilities		–	5 600	5 600	–	–	467	(467)	-100,0%	5 600
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Other assets		–	1 500	1 500	–	–	125	(125)	-100,0%	1 500
Operational Buildings		–	1 500	1 500	–	–	125	(125)	-100,0%	1 500
Capital Spares		–	1 500	1 500	–	–	125	(125)	-100,0%	1 500
Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		–	1 219	1 219	–	–	102	(102)	-100,0%	1 219
Computer Equipment		–	1 219	1 219	–	–	102	(102)	-100,0%	1 219
Furniture and Office Equipment		–	507	507	–	–	42	(42)	-100,0%	507
Furniture and Office Equipment		–	507	507	–	–	42	(42)	-100,0%	507
Machinery and Equipment		–	4 572	4 572	–	–	381	(381)	-100,0%	4 572
Machinery and Equipment		–	4 572	4 572	–	–	381	(381)	-100,0%	4 572
Transport Assets		–	4 300	4 300	–	–	358	(358)	-100,0%	4 300
Transport Assets		–	4 300	4 300	–	–	358	(358)	-100,0%	4 300
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	–	114 414	114 414	158	158	9 534	9 377	98,3%	114 414

WC047 Bitou - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July										
Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	200	200	-	-	17	(17)	-100,0%	200
Roads Infrastructure		-	200	200	-	-	17	(17)	-100,0%	200
Road Structures		-	200	200	-	-	17	(17)	-100,0%	200
Storm water Infrastructure		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Community Assets		-	100	100	-	-	8	(8)	-100,0%	100
Community Facilities		-	100	100	-	-	8	(8)	-100,0%	100
Halls		-	100	100	-	-	8	(8)	-100,0%	100
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Other assets		-	2 000	2 000	-	-	167	(167)	-100,0%	2 000
Operational Buildings		-	2 000	2 000	-	-	167	(167)	-100,0%	2 000
Yards		-	2 000	2 000	-	-	167	(167)	-100,0%	2 000
Housing		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Computer Equipment		-	1 021	1 021	-	-	85	(85)	-100,0%	1 021
Computer Equipment		-	1 021	1 021	-	-	85	(85)	-100,0%	1 021
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	-	3 321	3 321	-	-	277	277	100,0%	3 321

WC047 Bitou - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	24 163	24 163	99	99	2 014	(1 915)	-95,1%	24 163
Roads Infrastructure		-	7 563	7 563	-	-	630	(630)	-100,0%	7 563
Roads		-	7 563	7 563	-	-	630	(630)	-100,0%	7 563
Storm water Infrastructure		-	800	800	-	-	67	(67)	-100,0%	800
Storm water Conveyance		-	800	800	-	-	67	(67)	-100,0%	800
Electrical Infrastructure		-	10 033	10 033	99	99	836	(738)	-88,2%	10 033
Power Plants		-	316	316	-	-	26	(26)	-100,0%	316
HV Switching Station		-	2 077	2 077	98	98	173	(75)	-43,2%	2 077
MV Substations		-	7 640	7 640	0	0	637	(636)	-100,0%	7 640
Water Supply Infrastructure		-	2 994	2 994	-	-	250	(250)	-100,0%	2 994
Dams and Weirs		-	18	18	-	-	2	(2)	-100,0%	18
Boreholes		-	1 283	1 283	-	-	107	(107)	-100,0%	1 283
Pump Stations		-	22	22	-	-	2	(2)	-100,0%	22
Water Treatment Works		-	1 648	1 648	-	-	137	(137)	-100,0%	1 648
Distribution		-	22	22	-	-	2	(2)	-100,0%	22
Sanitation Infrastructure		-	2 773	2 773	-	-	231	(231)	-100,0%	2 773
Pump Station		-	2 593	2 593	-	-	216	(216)	-100,0%	2 593
Reticulation		-	180	180	-	-	15	(15)	-100,0%	180
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	4 078	4 078	-	-	185	(185)	-100,0%	4 078
Community Facilities		-	3 117	3 117	-	-	119	(119)	-100,0%	3 117
Halls		-	410	410	-	-	32	(32)	-100,0%	410
Centres		-	1 891	1 891	-	-	22	(22)	-100,0%	1 891
Fire/Ambulance Stations		-	637	637	-	-	50	(50)	-100,0%	637
Cemeteries/Crematoria		-	180	180	-	-	15	(15)	-100,0%	180
Sport and Recreation Facilities		-	961	961	-	-	67	(67)	-100,0%	961
Indoor Facilities		-	30	30	-	-	-	-	-	30
Outdoor Facilities		-	931	931	-	-	67	(67)	-100,0%	931
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	6 160	6 160	-	-	504	(504)	-100,0%	6 160
Operational Buildings		-	6 160	6 160	-	-	504	(504)	-100,0%	6 160
Municipal Offices		-	6 160	6 160	-	-	504	(504)	-100,0%	6 160
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	10 666	10 666	-	-	889	(889)	-100,0%	10 666
Licences and Rights		-	10 666	10 666	-	-	889	(889)	-100,0%	10 666
Computer Software and Applications		-	10 666	10 666	-	-	889	(889)	-100,0%	10 666
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	5	5	-	-	0	(0)	-100,0%	5
Furniture and Office Equipment		-	5	5	-	-	0	(0)	-100,0%	5
Machinery and Equipment		-	1 848	1 848	-	-	84	(84)	-100,0%	1 848
Machinery and Equipment		-	1 848	1 848	-	-	84	(84)	-100,0%	1 848
Transport Assets		-	1 639	1 639	15	15	136	(121)	-89,1%	1 639
Transport Assets		-	1 639	1 639	15	15	136	(121)	-89,1%	1 639
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	-	48 559	48 559	113	113	3 812	3 699	97,0%	48 559

WC047 Bitou - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		-	30 764	30 764	-	-	2 564	(2 564)	-100,0%	30 764
Roads Infrastructure		-	7 472	7 472	-	-	623	(623)	-100,0%	7 472
Roads		-	6 731	6 731	-	-	561	(561)	-100,0%	6 731
Road Structures		-	740	740	-	-	62	(62)	-100,0%	740
Storm water Infrastructure		-	1 732	1 732	-	-	144	(144)	-100,0%	1 732
Drainage Collection		-	342	342	-	-	29	(29)	-100,0%	342
Storm water Conveyance		-	1 390	1 390	-	-	116	(116)	-100,0%	1 390
Electrical Infrastructure		-	5 165	5 165	-	-	430	(430)	-100,0%	5 165
MV Substations		-	985	985	-	-	82	(82)	-100,0%	985
MV Networks		-	2 157	2 157	-	-	180	(180)	-100,0%	2 157
LV Networks		-	1 997	1 997	-	-	166	(166)	-100,0%	1 997
Capital Spares		-	27	27	-	-	2	(2)	-100,0%	27
Water Supply Infrastructure		-	8 393	8 393	-	-	699	(699)	-100,0%	8 393
Boreholes		-	450	450	-	-	37	(37)	-100,0%	450
Reservoirs		-	1 652	1 652	-	-	138	(138)	-100,0%	1 652
Pump Stations		-	2 013	2 013	-	-	168	(168)	-100,0%	2 013
Water Treatment Works		-	2 742	2 742	-	-	228	(228)	-100,0%	2 742
Bulk Mains		-	864	864	-	-	72	(72)	-100,0%	864
Distribution		-	673	673	-	-	56	(56)	-100,0%	673
Sanitation Infrastructure		-	6 302	6 302	-	-	525	(525)	-100,0%	6 302
Pump Station		-	3 837	3 837	-	-	320	(320)	-100,0%	3 837
Reticulation		-	931	931	-	-	78	(78)	-100,0%	931
Waste Water Treatment Works		-	1 184	1 184	-	-	99	(99)	-100,0%	1 184
Outfall Sewers		-	350	350	-	-	29	(29)	-100,0%	350
Solid Waste Infrastructure		-	1 159	1 159	-	-	97	(97)	-100,0%	1 159
Landfill Sites		-	275	275	-	-	23	(23)	-100,0%	275
Waste Transfer Stations		-	884	884	-	-	74	(74)	-100,0%	884
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	543	543	-	-	45	(45)	-100,0%	543
Data Centres		-	285	285	-	-	24	(24)	-100,0%	285
Core Layers		-	26	26	-	-	2	(2)	-100,0%	26
Distribution Layers		-	232	232	-	-	19	(19)	-100,0%	232
<u>Community Assets</u>		-	3 210	3 210	-	-	267	(267)	-100,0%	3 210
Community Facilities		-	1 895	1 895	-	-	158	(158)	-100,0%	1 895
Halls		-	84	84	-	-	7	(7)	-100,0%	84
Centres		-	426	426	-	-	36	(36)	-100,0%	426
Clinics/Care Centres		-	3	3	-	-	0	(0)	-100,0%	3
Testing Stations		-	66	66	-	-	6	(6)	-100,0%	66
Libraries		-	706	706	-	-	59	(59)	-100,0%	706
Cemeteries/Crematoria		-	20	20	-	-	2	(2)	-100,0%	20
Public Open Space		-	168	168	-	-	14	(14)	-100,0%	168
Public Ablution Facilities		-	83	83	-	-	7	(7)	-100,0%	83
Airports		-	341	341	-	-	28	(28)	-100,0%	341
Sport and Recreation Facilities		-	1 314	1 314	-	-	110	(110)	-100,0%	1 314
Outdoor Facilities		-	1 314	1 314	-	-	110	(110)	-100,0%	1 314
<u>Heritage assets</u>		-	-	-	-	-	-	-	-	-
<u>Investment properties</u>		-	1	1	-	-	0	(0)	-100,0%	1
Revenue Generating		-	1	1	-	-	0	(0)	-100,0%	1
Improved Property		-	1	1	-	-	0	(0)	-100,0%	1
<u>Other assets</u>		-	920	920	-	-	77	(77)	-100,0%	920
Operational Buildings		-	920	920	-	-	77	(77)	-100,0%	920
Municipal Offices		-	920	920	-	-	77	(77)	-100,0%	920
Housing		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		-	1 095	1 095	-	-	91	(91)	-100,0%	1 095
Computer Equipment		-	1 095	1 095	-	-	91	(91)	-100,0%	1 095
<u>Furniture and Office Equipment</u>		-	455	455	-	-	38	(38)	-100,0%	455
Furniture and Office Equipment		-	455	455	-	-	38	(38)	-100,0%	455
<u>Machinery and Equipment</u>		-	1 281	1 281	-	-	107	(107)	-100,0%	1 281
Machinery and Equipment		-	1 281	1 281	-	-	107	(107)	-100,0%	1 281
<u>Transport Assets</u>		-	4 557	4 557	-	-	380	(380)	-100,0%	4 557
Transport Assets		-	4 557	4 557	-	-	380	(380)	-100,0%	4 557
<u>Land</u>		-	-	-	-	-	-	-	-	-

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-		-
<u>Living resources</u>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Total Depreciation	1	-	42 281	42 281	-	-	3 523	3 523	100,0%	42 281

WC047 Bitou - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M01 July

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	57 374	57 374	1 347	1 347	4 781	(3 434)	-71,8%	57 374
Roads Infrastructure		-	15 500	15 500	-	-	1 292	(1 292)	-100,0%	15 500
Roads		-	13 500	13 500	-	-	1 125	(1 125)	-100,0%	13 500
Road Structures		-	2 000	2 000	-	-	167	(167)	-100,0%	2 000
Storm water Infrastructure		-	4 000	4 000	-	-	333	(333)	-100,0%	4 000
Storm water Conveyance		-	4 000	4 000	-	-	333	(333)	-100,0%	4 000
Electrical Infrastructure		-	3 641	3 641	-	-	303	(303)	-100,0%	3 641
MV Networks		-	3 641	3 641	-	-	303	(303)	-100,0%	3 641
Water Supply Infrastructure		-	15 367	15 367	-	-	1 281	(1 281)	-100,0%	15 367
Reservoirs		-	10 000	10 000	-	-	833	(833)	-100,0%	10 000
Water Treatment Works		-	250	250	-	-	21	(21)	-100,0%	250
Distribution		-	3 517	3 517	-	-	293	(293)	-100,0%	3 517
Distribution Points		-	300	300	-	-	25	(25)	-100,0%	300
Capital Spares		-	1 300	1 300	-	-	108	(108)	-100,0%	1 300
Sanitation Infrastructure		-	18 865	18 865	1 347	1 347	1 572	(225)	-14,3%	18 865
Pump Station		-	900	900	-	-	75	(75)	-100,0%	900
Reticulation		-	1 500	1 500	-	-	125	(125)	-100,0%	1 500
Waste Water Treatment Works		-	16 165	16 165	1 347	1 347	1 347	(0)	0,0%	16 165
Outfall Sewers		-	300	300	-	-	25	(25)	-100,0%	300
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	6 500	6 500	-	-	542	(542)	-100,0%	6 500
Community Facilities		-	1 200	1 200	-	-	100	(100)	-100,0%	1 200
Cemeteries/Crematoria		-	1 200	1 200	-	-	100	(100)	-100,0%	1 200
Sport and Recreation Facilities		-	5 300	5 300	-	-	442	(442)	-100,0%	5 300
Outdoor Facilities		-	5 300	5 300	-	-	442	(442)	-100,0%	5 300
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		41	-	-	-	-	-	-	-	-
Computer Equipment		41	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	300	300	-	-	25	(25)	-100,0%	300
Machinery and Equipment		-	300	300	-	-	25	(25)	-100,0%	300
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	41	64 174	64 174	1 347	1 347	5 348	4 001	74,8%	64 174