

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 received.

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 areas 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.

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**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 |
| 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 | | - | 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 - Piblic 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 - Piblic 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

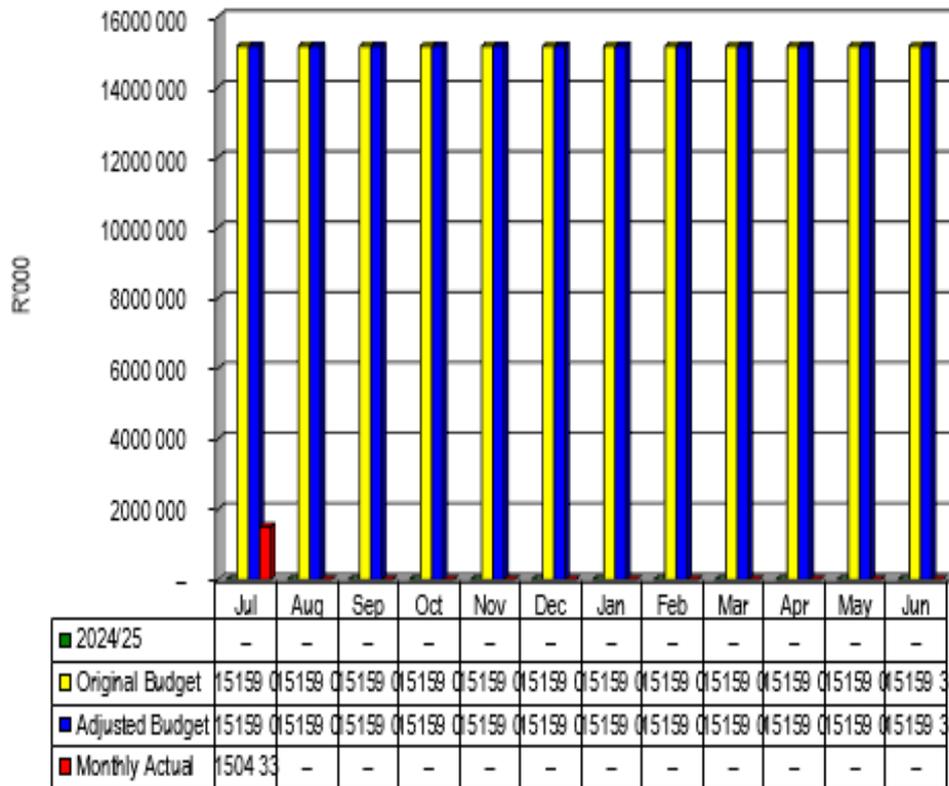
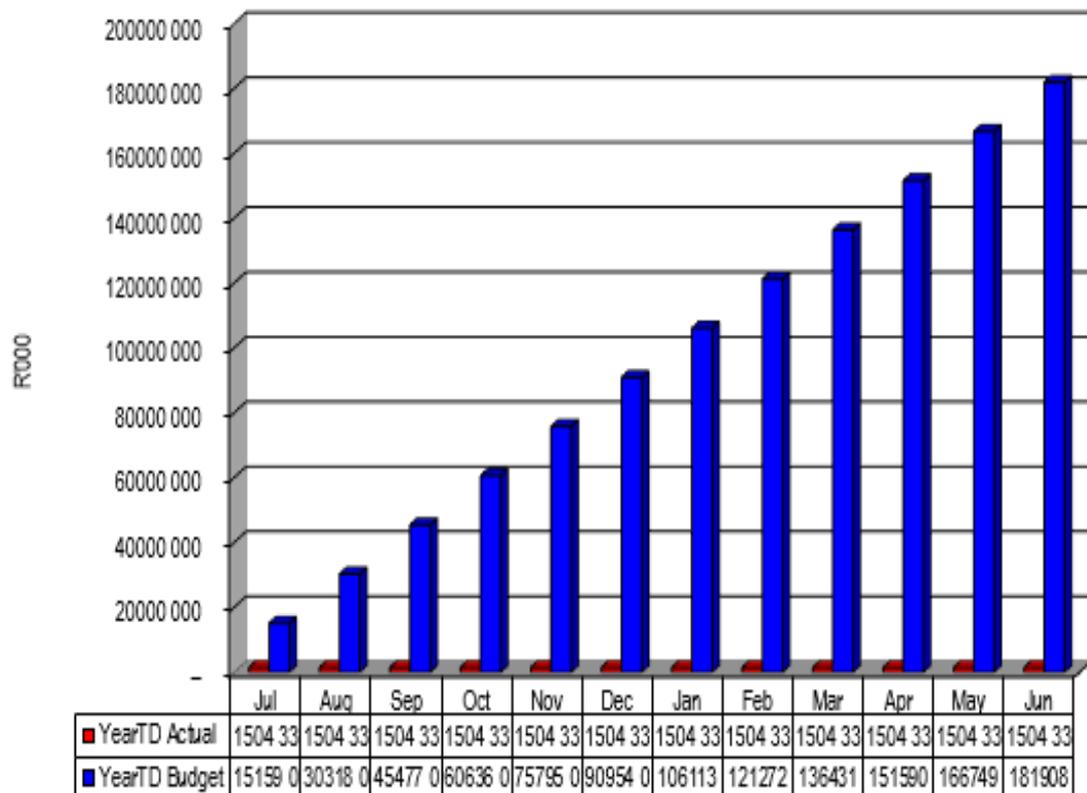


Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target



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 |
| Inventry | | – | 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 |
| 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 |

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 | | | | | | | | Total | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.L.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 | | | | |
| 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 | 66 654 | 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

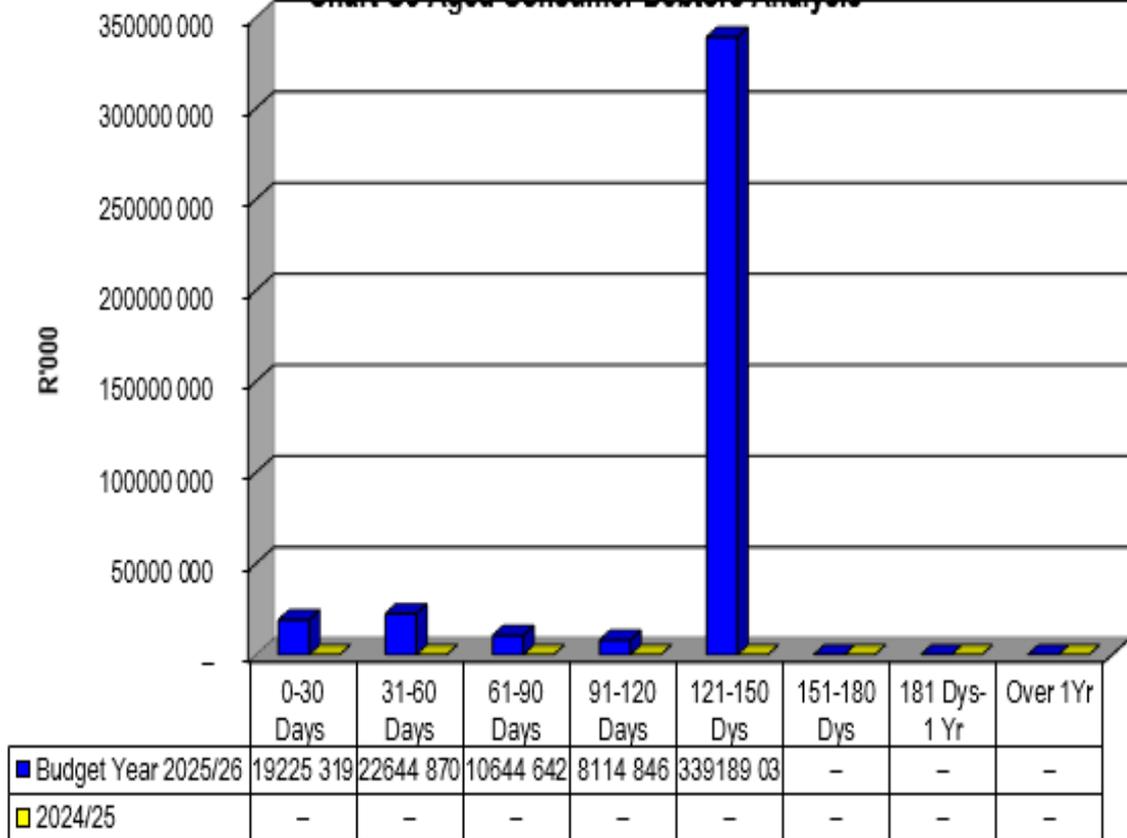
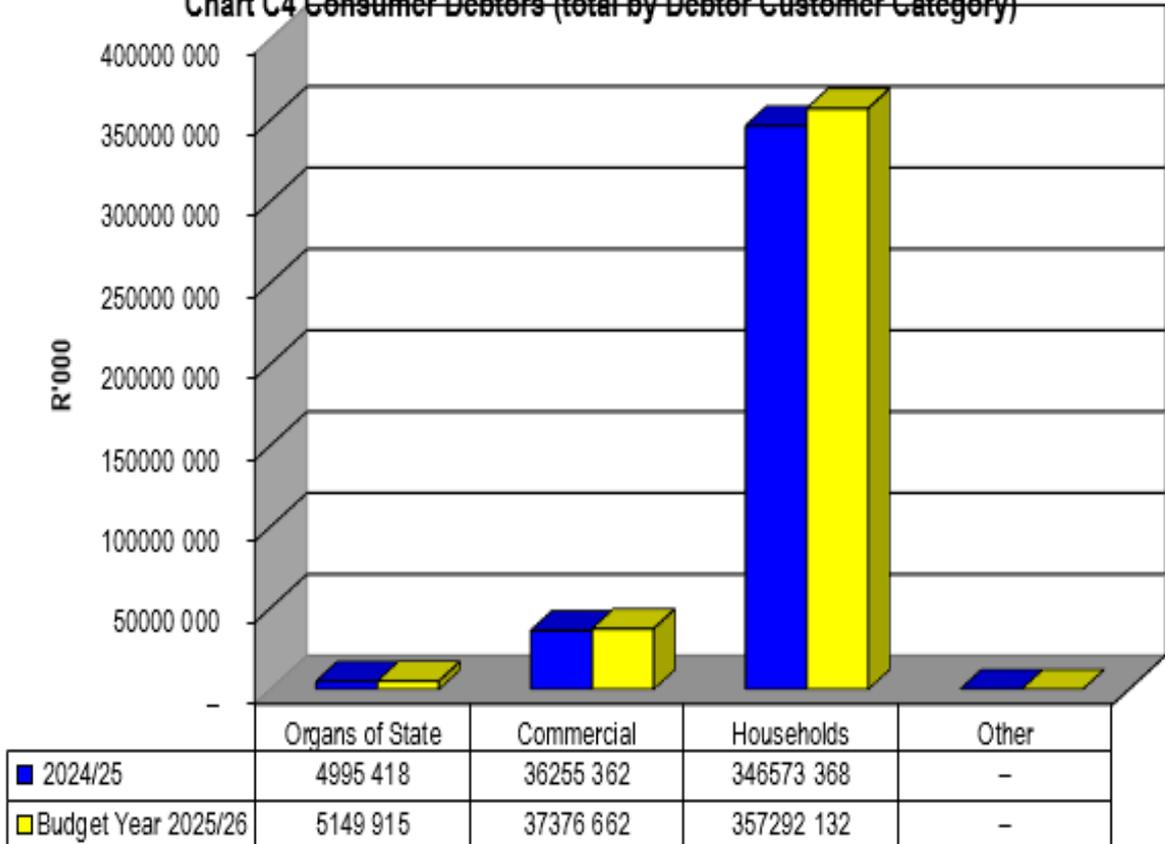


Chart C4 Consumer Debtors (total by Debtor Customer Category)



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

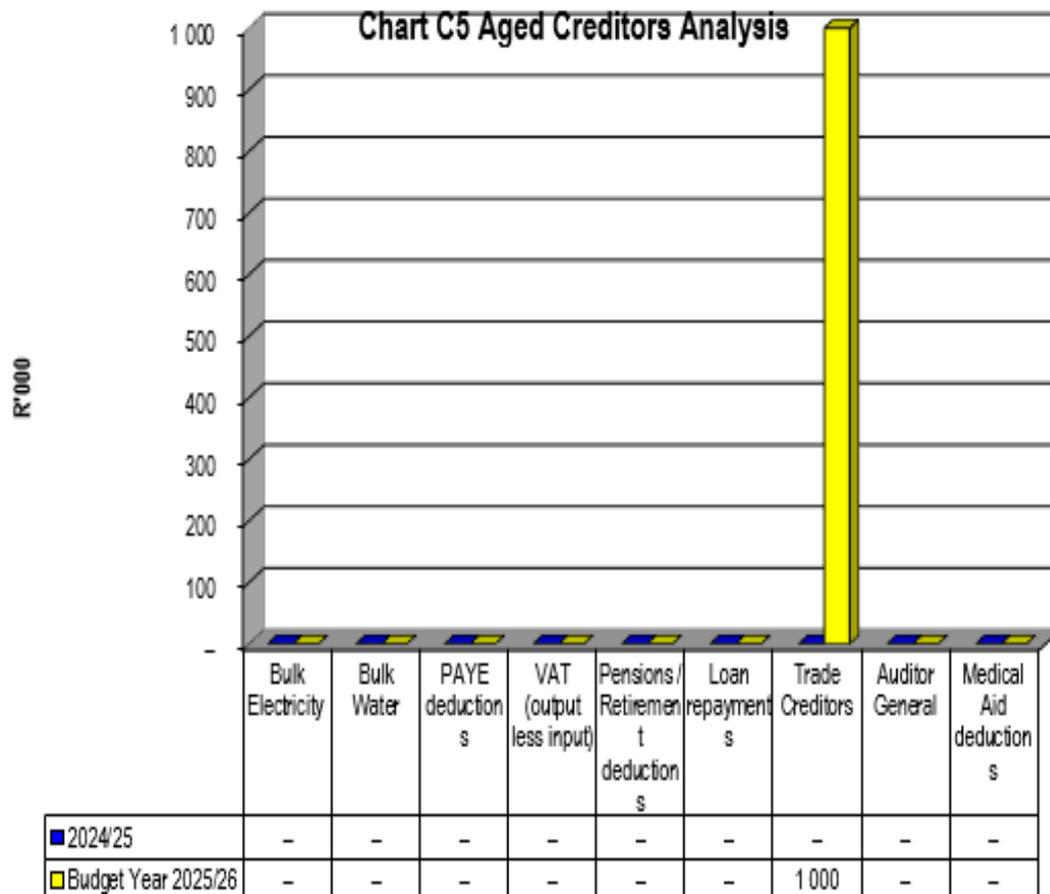
6.1 Supporting Table SC4

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 ^a | Commission Paid (Rands) | Commission Recipient | Expiry date of investment | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4) | Investment Top Up | Closing Balance |
| | | | | | | | | | | | | | | |
| 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: 037881052406/000108 | | 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: 037881052406/000110 | | 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 |

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 | |
| Vote 2 - Office of the Municipal Manager | 1.1 Office of the Mayor | 1.1 - Office of the Mayor |
| Vote 3 - Community Services | 1.2 Office of the Deputy Mayor | 1.2 - Office of the Deputy Mayor |
| Vote 4 - Corporate Services | 1.3 Office of the Speaker | 1.3 - Office of the Speaker |
| Vote 5 - Financial Services | 1.4 Office of the Executive Council | 1.4 - Office of the Executive Council |
| Vote 6 - Economic Development & Planning | 1.5 Council General | 1.5 - Council General |
| Vote 7 - Engineering Services | 1.6 [Name of sub-vote] | |
| Vote 8 - 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 | |
| Vote 13 - [NAME OF VOTE 13] | 2.1 Municipal Manager; Executive Support | 2.1 - Municipal Manager; Executive Support |
| Vote 14 - [NAME OF VOTE 14] | 2.2 Internal Audit | 2.2 - Internal Audit |
| Vote 15 - [NAME OF VOTE 15] | 2.3 Governance and Compliance: Risk Management & Compliance | 2.3 - Governance and Compliance: Risk Management & 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 |

WC047 Bitou - Contact Information

A. GENERAL INFORMATION

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

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

B. CONTACT INFORMATION

| | |
|------------------------|---|
| Postal address: | |
| P.O. BOX | U |
| City / Town | U |
| Postal Code | U |

| | |
|-----------------------|---------------------|
| 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 | U |

C. POLITICAL LEADERSHIP

| | |
|------------------|---------------------|
| Speaker: | |
| ID Number | 6811281131080 |
| Title | MS |
| Name | Mavis Busakwe |
| Telephone number | 044 501 3481 |
| Cell number | 060 497 6125 |
| Fax number | U |
| E-mail address | mbaskwe@piet.gov.za |

| | |
|-------------------------------------|-----------------------|
| Secretary/PA to the Speaker: | |
| ID Number | 6812110399080 |
| Title | MS |
| Name | Ziyanda Claudine Kaia |
| Telephone number | 044 501 3481 |
| Cell number | 067 188 7994 |
| Fax number | U |
| E-mail address | zkaia@piet.gov.za |

| | |
|-------------------------------|---------------------|
| Mayor/Executive Mayor: | |
| ID Number | U |
| Title | Mrs |
| Name | Jessica Kamkam |
| Telephone number | 044 501 3327 |
| Cell number | 083 419 7533 |
| Fax number | U |
| E-mail address | jkamkam@piet.gov.za |

| | |
|---|----------------------|
| Secretary/PA to the Mayor/Executive Mayor: | |
| ID Number | U |
| Title | U |
| Name | Erica Saran Le Fleur |
| Telephone number | 044 501 3011 |
| Cell number | 060 488 8708 |
| Fax number | U |
| E-mail address | eiefleur@piet.gov.za |

| | |
|--------------------------------------|---------------------------|
| Deputy Mayor/Executive Mayor: | |
| ID Number | 6811281131080 |
| Title | MS |
| Name | MS NOKUZOLA KOIWAPI (IPM) |
| Telephone number | 044 501 3481 |
| Cell number | 076 788 9599 |
| Fax number | U |
| E-mail address | nkoiwapi@piet.gov.za |

| | |
|--|-----------------------|
| Secretary/PA to the Deputy Mayor/Executive Mayor: | |
| ID Number | U |
| Title | MS |
| Name | AVIWE ANNETTE KUMBACA |
| Telephone number | 044 501 3065 |
| Cell number | 0640577437 |
| Fax number | U |
| E-mail address | akubaca@piet.gov.za |

D. MANAGEMENT LEADERSHIP

| | | | |
|--|--|--|--|
| Municipal Manager: | | Secretary/PA to the Municipal Manager: | |
| ID Number | 770909E+12 | ID Number | |
| Title | Mr | Title | MS |
| Name | Mbulelo Memani | 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 | mmemani@piett.gov.za | E-mail address | ebower@piett.gov.za |
| Chief Financial Officer | | Secretary/PA to the Chief Financial Officer | |
| ID Number | | ID Number | 050306E+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@piett.gov.za | E-mail address | zncera@piett.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 | NOIUDABAIO Kamotsamai |
| 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@piett.gov.za | E-mail address | nramotsamai@piett.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@piett.gov.za | E-mail address | sstuurman@piett.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@piett.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 | YTD Variance | Full Year Forecast |
| Revenue - Functional | 1 | | | | | | | | % | |
| Municipal 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 | 0 | | 72 422 |
| <i>Mayor and Council</i> | | 3 126 | 3 126 | 1 300 | 1 300 | – | 1 300 | | | 3 126 |
| <i>Municipal Manager, Town Secretary and Chief</i> | | 69 296 | 69 296 | 35 153 | 35 153 | 107 | 35 045 | 0 | | 69 296 |
| Finance and administration | | 250 974 | 250 974 | 31 046 | 31 046 | 19 430 | 11 616 | 0 | | 250 974 |
| <i>Finance</i> | | 249 670 | 249 670 | 31 036 | 31 036 | 19 321 | 11 714 | 0 | | 249 670 |
| <i>Human Resources</i> | | 583 | 583 | – | – | 49 | (49) | (0) | | 583 |
| <i>Property Services</i> | | 676 | 676 | 10 | 10 | 56 | (47) | (0) | | 676 |
| <i>Supply Chain Management</i> | | 45 | 45 | 0 | 0 | 4 | (3) | (0) | | 45 |
| Community and public safety | | 144 187 | 144 187 | 76 | 76 | 3 745 | (3 668) | (0) | | 144 187 |
| Community and social services | | 12 958 | 12 958 | 10 | 10 | 11 | (1) | (0) | | 12 958 |
| <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | 43 | 43 | 1 | 1 | 4 | (2) | (0) | | 43 |
| <i>Community Halls and Facilities</i> | | 80 | 80 | 8 | 8 | 7 | 1 | 0 | | 80 |
| <i>Libraries and Archives</i> | | 12 835 | 12 835 | 1 | 1 | 1 | 0 | 0 | | 12 835 |
| Sport and recreation | | 318 | 318 | 0 | 0 | 26 | (26) | (0) | | 318 |
| <i>Beaches and Jetties</i> | | 318 | 318 | 0 | 0 | 26 | (26) | (0) | | 318 |
| Public safety | | 58 663 | 58 663 | 66 | 66 | 313 | (246) | (0) | | 58 663 |
| <i>Fire Fighting and Protection</i> | | 3 | 3 | – | – | 0 | (0) | (0) | | 3 |
| <i>Police Forces, Traffic and Street Parking Control</i> | | 58 660 | 58 660 | 66 | 66 | 312 | (246) | (0) | | 58 660 |
| Housing | | 72 249 | 72 249 | – | – | 3 395 | (3 395) | (0) | | 72 249 |
| <i>Housing</i> | | 72 249 | 72 249 | – | – | 3 395 | (3 395) | (0) | | 72 249 |
| Economic and environmental services | | 38 363 | 38 363 | 424 | 424 | 2 704 | (2 281) | (0) | | 38 363 |
| Planning and development | | 38 233 | 38 233 | 424 | 424 | 2 694 | (2 270) | (0) | | 38 233 |
| <i>Development Facilitation</i> | | 19 | 19 | – | – | – | – | | | 19 |
| <i>Economic Development/Planning</i> | | 1 599 | 1 599 | – | – | 133 | (133) | (0) | | 1 599 |
| <i>Town Planning, Building Regulations and</i> | | 6 919 | 6 919 | 424 | 424 | 577 | (153) | (0) | | 6 919 |
| <i>Project Management Unit</i> | | 29 696 | 29 696 | – | – | 1 984 | (1 984) | (0) | | 29 696 |
| Road transport | | 130 | 130 | – | – | 11 | (11) | (0) | | 130 |
| <i>Roads</i> | | 130 | 130 | – | – | 11 | (11) | (0) | | 130 |
| Trading services | | 636 335 | 636 335 | 67 757 | 67 757 | 49 205 | 18 551 | 0 | | 636 335 |
| Energy sources | | 324 704 | 324 704 | 29 028 | 29 028 | 24 818 | 4 210 | 0 | | 324 704 |
| <i>Electricity</i> | | 324 704 | 324 704 | 29 028 | 29 028 | 24 818 | 4 210 | 0 | | 324 704 |
| Water management | | 129 374 | 129 374 | 18 647 | 18 647 | 10 781 | 7 866 | 0 | | 129 374 |
| <i>Water Distribution</i> | | 129 374 | 129 374 | 18 647 | 18 647 | 10 781 | 7 866 | 0 | | 129 374 |
| Waste water management | | 104 327 | 104 327 | 8 041 | 8 041 | 8 694 | (653) | (0) | | 104 327 |
| <i>Sewerage</i> | | 104 327 | 104 327 | 8 041 | 8 041 | 8 694 | (653) | (0) | | 104 327 |
| Waste management | | 77 929 | 77 929 | 12 041 | 12 041 | 4 912 | 7 129 | 0 | | 77 929 |
| <i>Solid Waste Removal</i> | | 77 929 | 77 929 | 12 041 | 12 041 | 4 912 | 7 129 | 0 | | 77 929 |
| Other | | 741 | 741 | 1 | 1 | 42 | (40) | (0) | | 741 |
| <i>Air Transport</i> | | 741 | 741 | 1 | 1 | 42 | (40) | (0) | | 741 |
| Total Revenue - Functional | 2 | 1 143 023 | 1 143 023 | 135 756 | 135 756 | 75 233 | 60 523 | 0 | | 1 143 023 |

| R thousands | 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 |
| | 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 |
| | <i>Mayor and Council</i> | | – | 12 271 | 12 271 | 652 | 652 | 753 | (101) | (0) | 12 271 |
| | <i>Municipal Manager, Town Secretary and Chief</i> | | – | 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 |
| | <i>Administrative and Corporate Support</i> | | – | 3 678 | 3 678 | 214 | 214 | 306 | (92) | (0) | 3 678 |
| | <i>Asset Management</i> | | – | 36 | 36 | – | – | 3 | (3) | (0) | 36 |
| | <i>Finance</i> | | – | 58 357 | 58 357 | 2 233 | 2 233 | 1 471 | 761 | 0 | 58 357 |
| | <i>Fleet Management</i> | | – | 11 564 | 11 564 | 230 | 230 | 961 | (731) | (0) | 11 564 |
| | <i>Human Resources</i> | | – | 45 925 | 45 925 | 2 742 | 2 742 | 3 827 | (1 085) | (0) | 45 925 |
| | <i>Information Technology</i> | | – | 29 345 | 29 345 | 593 | 593 | 2 445 | (1 853) | (0) | 29 345 |
| | <i>Legal Services</i> | | – | 7 619 | 7 619 | 251 | 251 | 635 | (384) | (0) | 7 619 |
| | <i>Marketing, Customer Relations, Publicity and Media</i> | | – | 7 862 | 7 862 | 522 | 522 | 655 | (132) | (0) | 7 862 |
| | <i>Property Services</i> | | – | 9 661 | 9 661 | 7 | 7 | 805 | (798) | (0) | 9 661 |
| | <i>Risk Management</i> | | – | 2 051 | 2 051 | 140 | 140 | 171 | (31) | (0) | 2 051 |
| | <i>Supply Chain Management</i> | | – | 9 803 | 9 803 | 616 | 616 | 817 | (201) | (0) | 9 803 |
| | <i>Valuation Service</i> | | – | 2 884 | 2 884 | 60 | 60 | 240 | (180) | (0) | 2 884 |
| | Internal audit | | – | 7 048 | 7 048 | 311 | 311 | 567 | (256) | (0) | 7 048 |
| | <i>Governance Function</i> | | – | 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 |
| | <i>Cemeteries, Funeral Parlours and Crematoriums</i> | | – | 2 568 | 2 568 | 50 | 50 | 202 | (152) | (0) | 2 568 |
| | <i>Community Halls and Facilities</i> | | – | 15 263 | 15 263 | 510 | 510 | 1 168 | (658) | (0) | 15 263 |
| | <i>Disaster Management</i> | | – | 4 404 | 4 404 | 11 | 11 | 366 | (355) | (0) | 4 404 |
| | <i>Libraries and Archives</i> | | – | 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 |
| | <i>Beaches and Jetties</i> | | – | 16 562 | 16 562 | 760 | 760 | 1 380 | (620) | (0) | 16 562 |
| | <i>Community Parks (including Nurseries)</i> | | – | 9 981 | 9 981 | 413 | 413 | 728 | (316) | (0) | 9 981 |
| | <i>Recreational Facilities</i> | | – | 6 | 6 | – | – | 0 | (0) | (0) | 6 |
| | <i>Sports Grounds and Stadiums</i> | | – | 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 |
| | <i>Control of Public Nuisances</i> | | – | 33 626 | 33 626 | 1 281 | 1 281 | 2 802 | (1 521) | (0) | 33 626 |
| | <i>Fire Fighting and Protection</i> | | – | 22 934 | 22 934 | 1 331 | 1 331 | 1 813 | (481) | (0) | 22 934 |
| | <i>Licensing and Control of Animals</i> | | – | 27 933 | 27 933 | 1 372 | 1 372 | 2 325 | (953) | (0) | 27 933 |
| | <i>Police Forces, Traffic and Street Parking Control</i> | | – | 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 |
| | <i>Housing</i> | | – | 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 |
| | <i>Corporate Wide Strategic Planning (IDPs, LEDs)</i> | | – | 21 450 | 21 450 | 1 062 | 1 062 | 1 787 | (725) | (0) | 21 450 |
| | <i>Development Facilitation</i> | | – | 4 169 | 4 169 | 135 | 135 | 347 | (212) | (0) | 4 169 |
| | <i>Economic Development/Planning</i> | | – | 10 785 | 10 785 | 442 | 442 | 899 | (456) | (0) | 10 785 |
| | <i>Town Planning, Building Regulations and</i> | | – | 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 | YTD Variance | Full Year Forecast |
| R thousands | | | | | | | | | | |
| <i>Project Management Unit</i> | | - | 7 162 | 7 162 | 406 | 406 | 597 | (191) | (0) | 7 162 |
| Road transport | | - | 37 480 | 37 480 | 774 | 774 | 3 123 | (2 350) | (0) | 37 480 |
| <i>Roads</i> | | - | 37 480 | 37 480 | 774 | 774 | 3 123 | (2 350) | (0) | 37 480 |
| Trading services | | - | 493 887 | 493 887 | 7 099 | 7 099 | 40 677 | (33 578) | (0) | 493 887 |
| Energy sources | | - | 303 462 | 303 462 | 1 926 | 1 926 | 26 449 | (24 523) | (0) | 303 462 |
| <i>Electricity</i> | | - | 303 462 | 303 462 | 1 926 | 1 926 | 26 449 | (24 523) | (0) | 303 462 |
| Water management | | - | 67 798 | 67 798 | 1 789 | 1 789 | 4 916 | (3 126) | (0) | 67 798 |
| <i>Water Treatment</i> | | - | 24 182 | 24 182 | 864 | 864 | 2 015 | (1 151) | (0) | 24 182 |
| <i>Water Distribution</i> | | - | 43 616 | 43 616 | 925 | 925 | 2 900 | (1 976) | (0) | 43 616 |
| Waste water management | | - | 56 995 | 56 995 | 1 477 | 1 477 | 4 474 | (2 997) | (0) | 56 995 |
| <i>Sewerage</i> | | - | 52 899 | 52 899 | 1 477 | 1 477 | 4 132 | (2 656) | (0) | 52 899 |
| <i>Waste Water Treatment</i> | | - | 4 097 | 4 097 | - | - | 341 | (341) | (0) | 4 097 |
| Waste management | | - | 65 632 | 65 632 | 1 907 | 1 907 | 4 838 | (2 931) | (0) | 65 632 |
| <i>Solid Waste Removal</i> | | - | 65 632 | 65 632 | 1 907 | 1 907 | 4 838 | (2 931) | (0) | 65 632 |
| Other | | - | 14 144 | 14 144 | 274 | 274 | 10 487 | (10 212) | (0) | 14 144 |
| Air Transport | | - | 5 144 | 5 144 | 274 | 274 | 394 | (120) | (0) | 5 144 |
| Licensing and Regulation | | - | 9 000 | 9 000 | - | - | 10 092 | (10 092) | (0) | 9 000 |
| Total Expenditure - Functional | 3 | - | 1 072 310 | 1 072 310 | 28 070 | 28 070 | 93 164 | (65 094) | (0) | 1 072 310 |
| Surplus/ (Deficit) for the year | | - | 70 713 | 70 713 | 107 686 | 107 686 | (17 931) | 125 616 | (0) | 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 | |
| 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 - Public 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 - Environmental 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 |
| 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 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 |
| 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

| R thousand | 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 |
| Capital expenditure - Municipal Vote | | | | | | | | | | | |
| Expenditure of multi-year capital appropriation | | | | | | | | | | | |
| | 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 | | | | | | | | | | | |
| | 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 |
| 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 | <u>Revenue</u> | | | |
| 2 | <u>Expenditure By Type</u> | | | |
| 3 | <u>Capital Expenditure</u> | | | |
| 4 | <u>Financial Position</u> | | | |
| 5 | <u>Cash Flow</u> | | | |
| 6 | <u>Measureable performance</u> | | | |
| 7 | <u>Municipal Entities</u> | | | |

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 |
| Borrowing Management | | | | | | | |
| 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% |
| Safety of Capital | | | | | | | |
| 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% |
| Liquidity | | | | | | | |
| 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% |
| Revenue Management | | | | | | | |
| 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% |
| Creditors Management | | | | | | | |
| Creditors System Efficiency | % of Creditors Paid Within Terms (within MFMA s 65(e)) | | | | | | |
| Funding of Provisions | | | | | | | |
| Percentage Of Provisions Not Funded | Unfunded Provisions/Total Provisions | | | | | | |
| Other Indicators | | | | | | | |
| 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% |
| IDP regulation financial viability indicators | | | | | | | |
| i. Debt coverage | (Total Operating Revenue - Operating Grants)/Debt service payments due within financial year | | | | | | |
| ii. O/S Service Debtors to Revenue | Total outstanding service debtors/annual revenue received for services | | | | | | |
| 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 | | | | | | | | | Total | 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 | | | |
| 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: 037881052406/000108 | | 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: 037881052406/000110 | | 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 | 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 | 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 |
| 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 | | | | | | | | | | | | - | - | - |
| 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 | 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 | | | | | | | | | |
| 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 | | | | | | | | | | |
| 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 | 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 | | | | | | | | | |
| Depreciation by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | - | 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 |
| Community Assets | | - | 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 |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | 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 |
| Other assets | | - | 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 | | - | - | - | - | - | - | - | - | - |
| Biological or Cultivated Assets | | - | - | - | - | - | - | - | - | - |
| Intangible Assets | | - | - | - | - | - | - | - | - | - |
| Licences and Rights | | - | - | - | - | - | - | - | - | - |
| Computer Equipment | | - | 1 095 | 1 095 | - | - | 91 | (91) | -100,0% | 1 095 |
| Computer Equipment | | - | 1 095 | 1 095 | - | - | 91 | (91) | -100,0% | 1 095 |
| Furniture and Office Equipment | | - | 455 | 455 | - | - | 38 | (38) | -100,0% | 455 |
| Furniture and Office Equipment | | - | 455 | 455 | - | - | 38 | (38) | -100,0% | 455 |
| Machinery and Equipment | | - | 1 281 | 1 281 | - | - | 107 | (107) | -100,0% | 1 281 |
| Machinery and Equipment | | - | 1 281 | 1 281 | - | - | 107 | (107) | -100,0% | 1 281 |
| Transport Assets | | - | 4 557 | 4 557 | - | - | 380 | (380) | -100,0% | 4 557 |
| Transport Assets | | - | 4 557 | 4 557 | - | - | 380 | (380) | -100,0% | 4 557 |
| Land | | - | - | - | - | - | - | - | - | - |

| 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 | | | | | | | | | |
| Zoo's, Marine and Non-biological Animals | | - | - | - | - | - | - | - | - | - |
| <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 |