

BITOU LOCAL MUNICIPALITY



First Adjustments Budget 25 August 2025



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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – ADJUSTMENTS BUDGET REPORT

Section 1 – Mayor’s Report

1.1 Municipal Roll-over Adjustment Budget

The 2025/2026 MTREF was approved by Council on 30 May 2025 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

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

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

An adjustments budget-

(e) may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council

Regulation 23(5) An Adjustments budget referred to in section 28(2)(e) of the Act may only be tabled after the end of the financial year to which the roll-overs relates and must be approved by the municipal council by 25 August of the financial year following the financial year which the roll-overs relate.

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

1.1 Reasons for the adjustments budget

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

1. To adjust capital expenditure upward where it is evident that the allocations were sufficient but the project could not be completed in time to address service delivery needs to the communities.

Further adjustment details are listed below:

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

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

1.1.2 Allocations and grant adjustments

No Grant were adjusted as part of this Adjustment budget:

Capex grant roll-over

No Capital grant funding was rolled over

Own funding

The Capital projects funded by own funding is increasing by R 4 095 718

Borrowings

The Capital projects funded by Borrowings is increasing by R 4 387 777

The Net Effect is an Increase in the Capital Budget of R 8 483 495

1.1.3 Appropriate/Decrease additional revenues that have become available.

No Appropriation or decrease of additional revenue

1.1.4 Correction of errors in the annual budget

No Correction of errors in the annual budget were done.

1.2 Recommendation to council regarding the Adjustments Budget

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

1.3 Recommendation to council regarding the SDBIP

That the Departmental SDBIP be reviewed within directorates where applicable.

RECOMMENDATION:

- a. That the first annual adjustments budget of Bitou Municipality for the financial year 2025/2026, be approved:
 - i. Table B1: Adjustment Budgeted summary
 - ii. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - iii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - iv. Table B4: Adjustments Budget Financial Performance (revenue by source)
 - v. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - vi. Table B6: Budgeted Financial Position
 - vii. Table B7: Budgeted Cash Flow
 - viii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - ix. Table B9: Asset Management
 - x. Table B10: Basic service delivery measurement
 - xi. Supporting Tables SB1 – SB 20
- b. That the Departmental SDBIP be reviewed within directorates where applicable.
- c. That the adjustments budget be submitted to the authorities and in the format as required by law.

SECTION 2 - EXECUTIVE SUMMARY

Introduction

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

Adjustment highlights

2025/2026 Capital Budget Adjustments

Full details of proposed amendment to the 2025/2026 capital budget are reflected in Table below

WC047 Bitou - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 25/08/2022												
Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 3 - Community Services		700	700	-	-	-	-	72	72	772	8 500	6 500
Vote 4 - Corporate Services		239	239	-	-	-	-	-	-	239	60	30
Vote 7 - Engineering Services		130 662	130 662	-	-	-	-	4 572	4 572	135 235	133 671	137 522
Vote 8 - Public Safety		1 230	1 230	-	-	-	-	-	-	1 230	1 050	1 100
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	132 831	132 831	-	-	-	-	4 644	4 644	137 475	143 281	145 152
Single-year expenditure to be adjusted	2											
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	96	96	96	-	-
Vote 3 - Community Services		14 200	14 200	-	-	-	-	1 452	1 452	15 652	11 086	1 563
Vote 4 - Corporate Services		2 013	2 013	-	-	-	-	39	39	2 052	1 046	716
Vote 5 - Financial Services		-	-	-	-	-	-	39	39	39	-	-
Vote 7 - Engineering Services		31 647	31 647	-	-	-	-	2 014	2 014	33 661	19 950	29 460
Vote 8 - Public Safety		1 217	1 217	-	-	-	-	200	200	1 417	5 000	6 600
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		49 077	49 077	-	-	-	-	3 840	3 840	52 917	37 082	38 338
Total Capital Expenditure - Vote		181 908	181 908	-	-	-	-	8 483	8 483	190 392	180 363	183 490

The capital budget increases with R 8 483 495 from R 181 908 452 to R 190 391 947.

The increases in the 2025/26 financial year, as reflected in the table above, are explained below.

CRR amendments:

The CRR increased from R 28 399 707 to R 32 495 425. The increase is due to projects that, at 30 June 2025, were not complete and will only be finalised in the new financial year. Various projects including New Horizons & Bossiesgif Culdesac upgrading, Brakkloof electrification, the replacement of faulty cables and savings on stormwater projects have been included.

Borrowing Amendments:

The borrowing funded projects have increased from R 86 920 919 to R 91 308 696. The increase is due to projects that, at 30 June 2025, were not complete and only finalised in the new financial year as well as savings from projects that were completed but can now be used to facilitate additional spending on previously approved projects.

Adjustments to Budget Funding

The proposed adjustments will be funded as follows

WC047 Bitou - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2026/27	+2 2027/28
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
Capital Expenditure - Functional												
<i>Governance and administration</i>		2 904	2 904	-	-	-	-	174	174	3 078	3 806	846
Executive and council		-	-	-	-	-	-	96	96	96	-	-
Finance and administration		2 904	2 904	-	-	-	-	78	78	2 982	3 806	846
<i>Community and public safety</i>		9 695	9 695	-	-	-	-	1 652	1 652	11 347	20 636	12 763
Community and social services		-	-	-	-	-	-	1 452	1 452	1 452	-	-
Sport and recreation		7 700	7 700	-	-	-	-	-	-	7 700	14 586	5 063
Public safety		1 995	1 995	-	-	-	-	200	200	2 195	6 050	7 700
<i>Economic and environmental services</i>		37 819	37 819	-	-	-	-	1 079	1 079	38 898	34 046	70 163
Planning and development		50	50	-	-	-	-	-	-	50	50	50
Road transport		37 769	37 769	-	-	-	-	1 079	1 079	38 848	33 996	70 113
<i>Trading services</i>		131 490	131 490	-	-	-	-	5 579	5 579	137 069	121 875	99 718
Energy sources		30 399	30 399	-	-	-	-	3 756	3 756	34 156	41 763	13 544
Water management		54 264	54 264	-	-	-	-	1 220	1 220	55 484	42 467	44 772
Waste water management		39 727	39 727	-	-	-	-	531	531	40 258	34 646	38 402
Waste management		7 100	7 100	-	-	-	-	72	72	7 172	3 000	3 000
Total Capital Expenditure - Functional	3	181 908	181 908	-	-	-	-	8 483	8 483	190 392	180 363	183 490

WC047 Bitou - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	+1 2026/27	+2 2027/28
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	G	H		
Funded by:												
National Government		25 853	25 853	-	-	-	-	-	-	25 853	30 250	29 080
Provincial Government		40 735	40 735	-	-	-	-	-	-	40 735	29 613	75 182
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	66 588	66 588	-	-	-	-	-	-	66 588	59 863	104 262
Borrowing		86 921	86 921	-	-	-	-	4 388	4 388	91 309	72 008	39 100
Internally generated funds		28 400	28 400	-	-	-	-	4 096	4 096	32 495	48 492	40 128
Total Capital Funding		181 908	181 908	-	-	-	-	8 483	8 483	190 392	180 363	183 490

Projects financed out of Internally generated funds increased by R 4 095 718 from the initial R 28 399 707 to R 32 495 425. Borrowing increased from R 86 920 919 to R 91 308 696.

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

Conclusion

The overall budgeted surplus remains the same at R 70 713 209.

The capital budget increases with R 8 483 495 from R 181 908 452 to R 190 391 947.

Adjustment budget tables

Adjustment Budget Summary

WC047 Bitou - Table B1 Consolidated Adjustments Budget Summary - 25/08/2022

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	214 575	214 575	-	-	-	-	-	-	214 575	225 940	237 689
Service charges	526 161	526 161	-	-	-	-	-	-	526 161	549 754	576 934
Investment revenue	12 573	12 573	-	-	-	-	-	-	12 573	12 698	13 333
Transfers recognised - operational	211 047	211 047	-	-	-	-	-	-	211 047	205 089	209 108
Other own revenue	108 201	108 201	-	-	-	-	-	-	108 201	110 548	115 356
Total Revenue (excluding capital transfers and	1 072 557	1 072 557	-	-	-	-	-	-	1 072 557	1 104 029	1 152 420
Employee costs	393 991	393 991	-	-	-	-	-	-	393 991	405 870	425 517
Remuneration of councillors	7 676	7 676	-	-	-	-	-	-	7 676	8 037	8 415
Depreciation & asset impairment	66 731	66 731	-	-	-	-	-	-	66 731	68 069	77 459
Interest	16 046	16 046	-	-	-	-	-	-	16 046	21 171	27 178
Inventory consumed and bulk purchases	271 553	271 553	-	-	-	-	-	-	271 553	286 205	300 748
Transfers and subsidies	14 068	14 068	-	-	-	-	-	-	14 068	14 202	10 997
Other expenditure	302 246	302 246	-	-	-	-	-	-	302 246	287 754	280 400
Total Expenditure	1 072 310	1 072 310	-	-	-	-	-	-	1 072 310	1 091 308	1 130 713
Surplus/(Deficit)	247	247	-	-	-	-	-	-	247	12 721	21 708
Transfers and subsidies - capital (monetary allocations)	70 466	70 466	-	-	-	-	-	-	70 466	64 401	78 633
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers &	70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341
Capital expenditure & funds sources											
Capital expenditure	181 908	181 908	-	-	-	-	8 483	8 483	190 392	180 363	183 490
Transfers recognised - capital	66 588	66 588	-	-	-	-	-	-	66 588	59 863	104 262
Borrowing	86 921	86 921	-	-	-	-	4 388	4 388	91 309	72 008	39 100
Internally generated funds	28 400	28 400	-	-	-	-	4 096	4 096	32 495	48 492	40 128
Total sources of capital funds	181 908	181 908	-	-	-	-	8 483	8 483	190 392	180 363	183 490
Financial position											
Total current assets	561 364	561 364	-	-	-	-	(8 483)	(8 483)	552 881	577 632	556 787
Total non current assets	1 473 554	1 473 554	-	-	-	-	8 483	8 483	1 482 038	1 611 724	1 757 594
Total current liabilities	462 198	462 198	-	-	-	-	-	-	462 198	459 489	410 569
Total non current liabilities	241 864	241 864	-	-	-	-	-	-	241 864	321 889	395 493
Community wealth/Equity	1 330 857	1 330 857	-	-	-	-	-	-	1 330 857	1 407 978	1 508 319
Cash flows											
Net cash from (used) operating	114 255	114 255	-	-	-	-	-	-	114 255	114 544	142 197
Net cash from (used) investing	(181 908)	(181 908)	-	-	-	-	(8 483)	(8 483)	(190 392)	(180 363)	(183 490)
Net cash from (used) financing	44 060	44 060	-	-	-	-	-	-	44 060	51 881	17 728
Cash/cash equivalents at the year end	141 839	141 839	-	-	-	-	(8 483)	(8 483)	133 355	119 417	95 853
Cash backing/surplus reconciliation											
Cash and investments available	125 446	125 446	-	-	-	-	(8 483)	(8 483)	116 962	107 393	54 784
Application of cash and investments	117 100	117 100	-	-	-	-	-	-	117 100	82 755	31 922
Balance - surplus (shortfall)	8 346	8 346	-	-	-	-	(8 483)	(8 483)	(138)	24 637	22 862
Asset Management											
Asset register summary (WDV)	1 440 159	1 440 159	-	-	-	-	8 483	8 483	1 448 643	1 580 571	1 718 504
Depreciation	42 281	42 281	-	-	-	-	-	-	42 281	43 749	45 293
Renewal and Upgrading of Existing Assets	67 495	67 495	-	-	-	-	5 796	5 796	73 290	75 542	56 127
Repairs and Maintenance	48 559	48 559	-	-	-	-	-	-	48 559	54 890	54 345
Free services											
Cost of Free Basic Services provided	85 067	85 067	-	-	-	-	-	-	85 067	90 003	95 239
Revenue cost of free services provided	7 391	7 391	-	-	-	-	-	-	7 391	7 768	8 172
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Section 3 – B-Schedule tables

4.1 2025/26 Adjustments Budget

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

Financial Performance (Revenue and Expenditure)

WC047 Bitou - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	291 114	291 114	-	-	-	-	-	-	291 114	302 005	315 893
Service charges - Water	2	101 466	101 466	-	-	-	-	-	-	101 466	106 931	112 674
Service charges - Waste Water Management	2	80 729	80 729	-	-	-	-	-	-	80 729	85 108	89 651
Service charges - Waste Management	2	52 852	52 852	-	-	-	-	-	-	52 852	55 710	58 717
Sale of Goods and Rendering of Services		8 000	8 000	-	-	-	-	-	-	8 000	8 255	8 673
Agency services		2 663	2 663	-	-	-	-	-	-	2 663	2 726	2 786
Interest earned from Receivables		13 965	13 965	-	-	-	-	-	-	13 965	13 205	12 490
Interest earned from Current and Non Current Assets		12 573	12 573	-	-	-	-	-	-	12 573	12 698	13 333
Rental from Fixed Assets		1 569	1 569	-	-	-	-	-	-	1 569	1 663	1 760
Licence and permits		665	665	-	-	-	-	-	-	665	704	736
Operational Revenue		6 728	6 728	-	-	-	-	-	-	6 728	5 572	6 378
Non-Exchange Revenue												
Property rates		214 575	214 575	-	-	-	-	-	-	214 575	225 940	237 689
Surcharges and Taxes		1 547	1 547	-	-	-	-	-	-	1 547	1 861	2 213
Fines, penalties and forfeits		55 024	55 024	-	-	-	-	-	-	55 024	57 971	61 116
Licences or permits		819	819	-	-	-	-	-	-	819	846	854
Transfer and subsidies - Operational		211 047	211 047	-	-	-	-	-	-	211 047	205 089	209 108
Interest		2 433	2 433	-	-	-	-	-	-	2 433	2 189	1 970
Operational Revenue		14 788	14 788	-	-	-	-	-	-	14 788	15 555	16 381
Total Revenue (excluding capital transfers and		1 072 557	1 072 557	-	-	-	-	-	-	1 072 557	1 104 029	1 152 420
Expenditure By Type												
Employee related costs		393 991	393 991	-	-	-	-	-	-	393 991	405 870	425 517
Remuneration of councillors		7 676	7 676	-	-	-	-	-	-	7 676	8 037	8 415
Bulk purchases - electricity		250 425	250 425	-	-	-	-	-	-	250 425	263 847	280 180
Inventory consumed		21 128	21 128	-	-	-	-	-	-	21 128	22 358	20 568
Debt impairment		24 450	24 450	-	-	-	-	-	-	24 450	24 319	32 166
Depreciation and amortisation		42 281	42 281	-	-	-	-	-	-	42 281	43 749	45 293
Interest		16 046	16 046	-	-	-	-	-	-	16 046	21 171	27 178
Contracted services		135 492	135 492	-	-	-	-	-	-	135 492	117 840	111 673
Transfers and subsidies		14 068	14 068	-	-	-	-	-	-	14 068	14 202	10 997
Irrecoverable debts written off		61 650	61 650	-	-	-	-	-	-	61 650	61 550	59 880
Operational costs		105 104	105 104	-	-	-	-	-	-	105 104	108 365	108 846
Total Expenditure		1 072 310	1 072 310	-	-	-	-	-	-	1 072 310	1 091 308	1 130 713
Surplus/(Deficit)		247	247	-	-	-	-	-	-	247	12 721	21 708
Transfers and subsidies - capital (monetary allocations)		70 466	70 466	-	-	-	-	-	-	70 466	64 401	78 633
Surplus/(Deficit) after capital transfers & contributions		70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341
Surplus/(Deficit) after income tax		70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341
Surplus/(Deficit) attributable to municipality		70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341
Surplus/ (Deficit) for the year		70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341

Financial Performance (Revenue and Expenditure by Municipal Vote)

WC047 Bitou - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 25/08/2022

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Council		3 126	3 126	-	-	-	-	-	-	3 126	3 250	2 365
Vote 2 - Office of the Municipal Manager		69 295	69 295	-	-	-	-	-	-	69 295	72 158	75 441
Vote 3 - Community Services		91 224	91 224	-	-	-	-	-	-	91 224	94 950	99 692
Vote 4 - Corporate Services		585	585	-	-	-	-	-	-	585	610	636
Vote 5 - Financial Services		249 715	249 715	-	-	-	-	-	-	249 715	262 009	275 371
Vote 6 - Economic Development & Planning		82 184	82 184	-	-	-	-	-	-	82 184	54 821	70 876
Vote 7 - Engineering Services		588 232	588 232	-	-	-	-	-	-	588 232	618 896	641 735
Vote 8 - Pibic Safety		58 663	58 663	-	-	-	-	-	-	58 663	61 736	64 938
Total Revenue by Vote	2	1 143 023	1 143 023	-	-	-	-	-	-	1 143 023	1 168 430	1 231 054
Expenditure by Vote	1											
Vote 1 - Council		12 471	12 471	-	-	-	-	-	-	12 471	12 940	13 535
Vote 2 - Office of the Municipal Manager		42 887	42 887	-	-	-	-	-	-	42 887	43 733	45 060
Vote 3 - Community Services		131 718	131 718	-	-	-	-	-	-	131 718	131 242	135 857
Vote 4 - Corporate Services		108 746	108 746	-	-	-	-	-	-	108 746	111 269	116 019
Vote 5 - Financial Services		70 080	70 080	-	-	-	-	-	-	70 080	66 443	68 469
Vote 6 - Economic Development & Planning		95 472	95 472	-	-	-	-	-	-	95 472	84 184	79 542
Vote 7 - Engineering Services		485 120	485 120	-	-	-	-	-	-	485 120	517 349	548 466
Vote 8 - Pibic Safety		125 814	125 814	-	-	-	-	-	-	125 814	124 149	123 765
Total Expenditure by Vote	2	1 072 310	1 072 310	-	-	-	-	-	-	1 072 310	1 091 308	1 130 713
Surplus/ (Deficit) for the year	2	70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341

WC047 Bitou - Table B2 Consolidated Adjustments Budget Financial Performance (functional classification) - 25/08/2022

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		323 396	323 396	-	-	-	-	-	-	323 396	338 743	354 573
Executive and council		72 422	72 422	-	-	-	-	-	-	72 422	75 409	77 807
Finance and administration		250 974	250 974	-	-	-	-	-	-	250 974	263 333	276 766
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		144 187	144 187	-	-	-	-	-	-	144 187	121 470	141 045
Community and social services		12 958	12 958	-	-	-	-	-	-	12 958	12 985	13 763
Sport and recreation		318	318	-	-	-	-	-	-	318	335	353
Public safety		58 663	58 663	-	-	-	-	-	-	58 663	61 736	64 938
Housing		72 249	72 249	-	-	-	-	-	-	72 249	46 413	61 991
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		38 363	38 363	-	-	-	-	-	-	38 363	41 320	40 016
Planning and development		38 233	38 233	-	-	-	-	-	-	38 233	37 690	39 870
Road transport		130	130	-	-	-	-	-	-	130	3 630	146
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		636 335	636 335	-	-	-	-	-	-	636 335	666 392	694 885
Energy sources		324 704	324 704	-	-	-	-	-	-	324 704	338 341	353 718
Water management		129 374	129 374	-	-	-	-	-	-	129 374	137 108	140 981
Waste water management		104 327	104 327	-	-	-	-	-	-	104 327	109 332	114 610
Waste management		77 929	77 929	-	-	-	-	-	-	77 929	81 611	85 575
Other		741	741	-	-	-	-	-	-	741	506	536
Total Revenue - Functional	2	1 143 023	1 143 023	-	-	-	-	-	-	1 143 023	1 168 430	1 231 054
Expenditure - Functional												
Governance and administration		245 199	245 199	-	-	-	-	-	-	245 199	246 550	255 350
Executive and council		49 365	49 365	-	-	-	-	-	-	49 365	49 242	50 462
Finance and administration		188 785	188 785	-	-	-	-	-	-	188 785	190 401	197 753
Internal audit		7 048	7 048	-	-	-	-	-	-	7 048	6 907	7 135
Community and public safety		214 766	214 766	-	-	-	-	-	-	214 766	201 475	200 123
Community and social services		36 652	36 652	-	-	-	-	-	-	36 652	36 858	36 722
Sport and recreation		29 339	29 339	-	-	-	-	-	-	29 339	29 847	30 800
Public safety		108 748	108 748	-	-	-	-	-	-	108 748	107 187	106 387
Housing		40 028	40 028	-	-	-	-	-	-	40 028	27 583	26 214
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		104 314	104 314	-	-	-	-	-	-	104 314	108 387	107 874
Planning and development		66 834	66 834	-	-	-	-	-	-	66 834	64 856	64 542
Road transport		37 480	37 480	-	-	-	-	-	-	37 480	43 531	43 332
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		493 887	493 887	-	-	-	-	-	-	493 887	520 545	552 798
Energy sources		303 462	303 462	-	-	-	-	-	-	303 462	319 945	349 114
Water management		67 798	67 798	-	-	-	-	-	-	67 798	73 726	77 708
Waste water management		56 995	56 995	-	-	-	-	-	-	56 995	59 747	57 050
Waste management		65 632	65 632	-	-	-	-	-	-	65 632	67 127	68 925
Other		14 144	14 144	-	-	-	-	-	-	14 144	14 351	14 568
Total Expenditure - Functional	3	1 072 310	1 072 310	-	-	-	-	-	-	1 072 310	1 091 308	1 130 713
Surplus/ (Deficit) for the year		70 713	70 713	-	-	-	-	-	-	70 713	77 122	100 341

The table above reflects the changes or adjustments made per functional area. As stipulated above in an effort to improve the operational viability and also address some of the service delivery challenges, the adjustment budget was used to refinance and reprioritise the service delivery in the municipality.

Financial Position

WC047 Bitou - Table B6 Consolidated Adjustments Budget Financial Position - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		125 446	125 446	-	-	-	-	(8 483)	(8 483)	116 962	107 393	54 784
Trade and other receivables from exchange transaction	1	72 190	72 190	-	-	-	-	-	-	72 190	79 755	82 300
Receivables from non-exchange transactions	1	62 108	62 108	-	-	-	-	-	-	62 108	88 692	117 729
Current portion of non-current receivables		9	9	-	-	-	-	-	-	9	9	9
Inventory		16 948	16 948	-	-	-	-	-	-	16 948	16 948	16 948
VAT		283 602	283 602	-	-	-	-	-	-	283 602	283 602	283 602
Other current assets		1 061	1 061	-	-	-	-	-	-	1 061	1 233	1 414
Total current assets		561 364	561 364	-	-	-	-	(8 483)	(8 483)	552 881	577 632	556 787
Non current assets												
Investment property		14 050	14 050	-	-	-	-	-	-	14 050	14 049	14 048
Property, plant and equipment		1 459 467	1 459 467	-	-	-	-	8 483	8 483	1 467 950	1 597 637	1 743 508
Heritage assets		38	38	-	-	-	-	-	-	38	38	38
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 473 554	1 473 554	-	-	-	-	8 483	8 483	1 482 038	1 611 724	1 757 594
TOTAL ASSETS		2 034 919	2 034 919	-	-	-	-	-	-	2 034 919	2 189 356	2 314 380
LIABILITIES												
Current liabilities												
Financial liabilities		41 890	41 890	-	-	-	-	-	-	41 890	42 113	16 441
Consumer deposits		11 362	11 362	-	-	-	-	-	-	11 362	11 362	11 362
Trade and other payables from exchange transactions		129 577	129 577	-	-	-	-	-	-	129 577	131 265	113 405
Trade and other payables from non-exchange transaction		(37 294)	(37 294)	-	-	-	-	-	-	(37 294)	(42 234)	(47 960)
Provisions		48 243	48 243	-	-	-	-	-	-	48 243	48 564	48 900
VAT		268 421	268 421	-	-	-	-	-	-	268 421	268 421	268 421
Total current liabilities		462 198	462 198	-	-	-	-	-	-	462 198	459 489	410 569
Non current liabilities												
Borrowing	1	130 313	130 313	-	-	-	-	-	-	130 313	181 971	225 371
Provisions	1	13 801	13 801	-	-	-	-	-	-	13 801	13 801	13 801
Other non-current liabilities		97 750	97 750	-	-	-	-	-	-	97 750	126 116	156 320
Total non current liabilities		241 864	241 864	-	-	-	-	-	-	241 864	321 889	395 493
TOTAL LIABILITIES		704 062	704 062	-	-	-	-	-	-	704 062	781 378	806 061
NET ASSETS	2	1 330 857	1 330 857	-	-	-	-	-	-	1 330 857	1 407 978	1 508 319
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 254 176	1 254 176	-	-	-	-	-	-	1 254 176	1 331 297	1 431 638
Funds and Reserves		76 681	76 681	-	-	-	-	-	-	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY		1 330 857	1 330 857	-	-	-	-	-	-	1 330 857	1 407 978	1 508 319

Cash Flow

WC047 Bitou - Table B7 Consolidated Adjustments Budget Cash Flows - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		193 054	193 054	-	-	-	-	-	-	193 054	203 509	214 306
Service charges		484 812	484 812	-	-	-	-	-	-	484 812	516 605	542 582
Other revenue		36 782	36 782	-	-	-	-	-	-	36 782	38 272	40 771
Transfers and Subsidies - Operational	1	211 047	211 047	-	-	-	-	-	-	211 047	205 089	209 108
Transfers and Subsidies - Capital	1	70 466	70 466	-	-	-	-	-	-	70 466	64 401	78 633
Interest		12 573	12 573	-	-	-	-	-	-	12 573	12 698	13 333
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(866 048)	(866 048)	-	-	-	-	-	-	(866 048)	(892 360)	(920 065)
Finance charges		(16 046)	(16 046)	-	-	-	-	-	-	(16 046)	(21 171)	(27 178)
Transfers and Grants	1	(12 383)	(12 383)	-	-	-	-	-	-	(12 383)	(12 498)	(9 292)
NET CASH FROM/(USED) OPERATING ACTIVITIES		114 255	114 255	-	-	-	-	-	-	114 255	114 544	142 197
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)	-	-	-	-	(8 483)	(8 483)	(190 392)	(180 363)	(183 490)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(181 908)	(181 908)	-	-	-	-	(8 483)	(8 483)	(190 392)	(180 363)	(183 490)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		64 400	64 400	-	-	-	-	-	-	64 400	74 808	43 400
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(20 340)	(20 340)	-	-	-	-	-	-	(20 340)	(22 927)	(25 672)
NET CASH FROM/(USED) FINANCING ACTIVITIES		44 060	44 060	-	-	-	-	-	-	44 060	51 881	17 728
NET INCREASE/ (DECREASE) IN CASH HELD		(23 593)	(23 593)	-	-	-	-	(8 483)	(8 483)	(32 077)	(13 938)	(23 565)
Cash/cash equivalents at the year begin:	2	165 432	165 432	-	-	-	-	-	-	165 432	133 355	119 417
Cash/cash equivalents at the year end:	2	141 839	141 839	-	-	-	-	(8 483)	(8 483)	133 355	119 417	95 853

Expenditure on transfer and grant programme

WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 23/08/2022

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		12 762	12 762	-	-	-	-	12 762	12 036	12 581
Operational Revenue:General Revenue:Equitable Share		9 488	9 488	-	-	-	-	9 488	10 136	10 581
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 474	1 474	-	-	-	-	1 474	-	-
Local Government Financial Management Grant [Schedule 5B]		1 800	1 800	-	-	-	-	1 800	1 900	2 000
Provincial Government:		21 182	21 182	-	-	2 967	2 967	24 149	47 350	92 648
Capacity Building and Other		21 182	21 182	-	-	2 967	2 967	24 149	47 350	92 648
District Municipality:		170	170	-	-	-	-	170	-	-
All Grants		170	170	-	-	-	-	170	-	-
Other grant providers:		550	550	-	-	-	-	550	583	618
Departmental Agencies and Accounts		550	550	-	-	-	-	550	583	618
Total Operating Transfers and Grants	6	34 664	34 664	-	-	2 967	2 967	37 631	59 970	105 846
<u>Capital Transfers and Grants</u>										
National Government:		29 331	29 331	-	-	-	-	29 331	31 842	21 106
Municipal Infrastructure Grant [Schedule 5B]		18 896	18 896	-	-	-	-	18 896	19 668	21 106
Water Services Infrastructure Grant [Schedule 5B]		10 435	10 435	-	-	-	-	10 435	12 174	-
Provincial Government:		78 285	78 285	-	-	-	-	78 285	43 000	8 000
Capacity Building and Other		980	980	-	-	-	-	980	-	-
Infrastructure		77 305	77 305	-	-	-	-	77 305	43 000	8 000
Total Capital Transfers and Grants	6	107 616	107 616	-	-	-	-	107 616	74 842	29 106
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		142 280	142 280	-	-	2 967	2 967	145 247	134 812	134 952

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

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/08/2024

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 3 - Community Services		5 705	5 705	-	-	-	-	200	200	5 905	2 150	6 933
Vote 4 - Corporate Services		1 518	1 518	-	-	-	-	-	-	1 518	800	1 000
Vote 7 - Engineering Services		141 206	141 206	-	-	-	-	5 343	5 343	146 549	139 919	60 249
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	148 429	148 429	-	-	-	-	5 543	5 543	153 972	142 869	68 181
Single-year expenditure to be adjusted	2											
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	731	731	731	-	-
Vote 3 - Community Services		3 496	3 496	-	-	-	-	202	202	3 698	4 595	4 000
Vote 4 - Corporate Services		642	642	-	-	-	-	-	-	642	200	-
Vote 7 - Engineering Services		30 593	30 593	-	-	-	-	3 556	3 556	34 149	18 390	28 565
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		34 731	34 731	-	-	-	-	4 488	4 488	39 219	23 185	32 565
Total Capital Expenditure - Vote		183 160	183 160	-	-	-	-	10 032	10 032	193 192	166 055	100 746
Capital Expenditure - Functional												
Governance and administration		9 350	9 350	-	-	-	-	1 531	1 531	10 880	16 500	13 700
Executive and council		-	-	-	-	-	-	731	731	731	-	-
Finance and administration		9 350	9 350	-	-	-	-	800	800	10 150	16 500	13 700
Community and public safety		6 302	6 302	-	-	-	-	352	352	6 653	5 645	7 933
Community and social services		304	304	-	-	-	-	352	352	656	-	5 683
Sport and recreation		4 455	4 455	-	-	-	-	-	-	4 455	3 500	2 000
Public safety		1 542	1 542	-	-	-	-	-	-	1 542	2 145	250
Economic and environmental services		47 401	47 401	-	-	-	-	938	938	48 338	25 965	27 245
Road transport		47 401	47 401	-	-	-	-	938	938	48 338	25 965	27 245
Trading services		120 108	120 108	-	-	-	-	7 212	7 212	127 320	117 945	51 869
Energy sources		26 065	26 065	-	-	-	-	3 694	3 694	29 759	38 836	24 488
Water management		45 070	45 070	-	-	-	-	3 468	3 468	48 538	36 133	8 600
Waste water management		46 673	46 673	-	-	-	-	-	-	46 673	41 976	17 781
Waste management		2 300	2 300	-	-	-	-	50	50	2 350	1 000	1 000
Total Capital Expenditure - Functional	3	183 160	183 160	-	-	-	-	10 032	10 032	193 192	166 055	100 746
Funded by:												
National Government		29 331	29 331	-	-	-	-	-	-	29 331	31 842	21 106
Provincial Government		78 285	78 285	-	-	-	-	-	-	78 285	43 000	8 000
Transfers recognised - capital	4	107 616	107 616	-	-	-	-	-	-	107 616	74 842	29 106
Borrowing		50 033	50 033	-	-	-	-	2 899	2 899	52 932	50 022	36 500
Internally generated funds		25 511	25 511	-	-	-	-	7 133	7 133	32 643	41 190	35 141
Total Capital Funding		183 160	183 160	-	-	-	-	10 032	10 032	193 192	166 055	100 746

WC047 Bitou - Table B9 Consolidated Asset Management - 25/08/2022

WC047 Bitou - Table B9 Consolidated Asset Management - 25/08/2022													
Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	A1	B	C	D	E	F	G	H			
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted	1	114 414	114 414	-	-	-	-	2 688	2 688	117 102	104 821	127 363	
Roads Infrastructure		17 269	17 269	-	-	-	-	-	-	17 269	12 245	40 591	
Electrical Infrastructure		24 768	24 768	-	-	-	-	1 857	1 857	26 625	33 382	9 544	
Water Supply Infrastructure		32 446	32 446	-	-	-	-	-	-	32 446	21 568	25 257	
Sanitation Infrastructure		21 512	21 512	-	-	-	-	506	506	22 018	14 870	35 752	
Solid Waste Infrastructure		-	-	-	-	-	-	72	72	72	-	-	
Information and Communication Infrastructure		120	120	-	-	-	-	-	-	120	60	30	
Infrastructure		96 116	96 116	-	-	-	-	2 434	2 434	98 550	82 125	111 174	
Community Facilities		6 200	6 200	-	-	-	-	-	-	6 200	3 500	3 500	
Community Assets		6 200	6 200	-	-	-	-	-	-	6 200	3 500	3 500	
Operational Buildings		1 500	1 500	-	-	-	-	79	79	1 579	1 500	1 500	
Other Assets		1 500	1 500	-	-	-	-	79	79	1 579	1 500	1 500	
Computer Equipment		1 219	1 219	-	-	-	-	-	-	1 219	621	1 078	
Furniture and Office Equipment		507	507	-	-	-	-	174	174	681	100	100	
Machinery and Equipment		4 572	4 572	-	-	-	-	-	-	4 572	3 625	3 511	
Transport Assets		4 300	4 300	-	-	-	-	-	-	4 300	13 350	6 500	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Renewal of Existing Assets to be adjusted	2	3 321	3 321	-	-	-	-	1 472	1 472	4 793	12 662	9 488	
Roads Infrastructure		200	200	-	-	-	-	-	-	200	1 250	1 250	
Electrical Infrastructure		-	-	-	-	-	-	1 040	1 040	1 040	1 737	-	
Infrastructure		200	200	-	-	-	-	1 040	1 040	1 240	2 987	1 250	
Community Facilities		100	100	-	-	-	-	-	-	100	2 000	-	
Community Assets		100	100	-	-	-	-	-	-	100	2 000	-	
Operational Buildings		2 000	2 000	-	-	-	-	432	432	2 432	2 950	2 100	
Other Assets		2 000	2 000	-	-	-	-	432	432	2 432	2 950	2 100	
Computer Equipment		1 021	1 021	-	-	-	-	-	-	1 021	425	138	
Transport Assets		-	-	-	-	-	-	-	-	-	4 300	6 000	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
Total Upgrading of Existing Assets to be adjusted	2a	64 174	64 174	-	-	-	-	4 324	4 324	68 497	62 880	46 639	
Roads Infrastructure		15 500	15 500	-	-	-	-	899	899	16 399	14 856	25 272	
Storm water Infrastructure		4 000	4 000	-	-	-	-	179	179	4 179	2 500	2 500	
Electrical Infrastructure		3 641	3 641	-	-	-	-	373	373	4 014	3 994	2 000	
Water Supply Infrastructure		15 367	15 367	-	-	-	-	1 220	1 220	16 588	14 350	12 814	
Sanitation Infrastructure		18 865	18 865	-	-	-	-	-	-	18 865	16 726	2 150	
Infrastructure		57 374	57 374	-	-	-	-	2 672	2 672	60 046	52 426	44 736	
Community Facilities		1 200	1 200	-	-	-	-	352	352	1 552	-	-	
Sport and Recreation Facilities		5 300	5 300	-	-	-	-	-	-	5 300	10 136	1 563	
Community Assets		6 500	6 500	-	-	-	-	352	352	6 852	10 136	1 563	
Revenue Generating		-	-	-	-	-	-	1 300	1 300	1 300	-	-	
Investment properties		-	-	-	-	-	-	1 300	1 300	1 300	-	-	
Machinery and Equipment		300	300	-	-	-	-	-	-	300	318	340	
Total Capital Expenditure to be adjusted	4	32 969	32 969	-	-	-	-	899	899	33 868	28 351	67 113	
Roads Infrastructure		4 000	4 000	-	-	-	-	179	179	4 179	2 500	2 500	
Electrical Infrastructure		28 409	28 409	-	-	-	-	3 270	3 270	31 679	39 113	11 544	
Water Supply Infrastructure		47 814	47 814	-	-	-	-	1 220	1 220	49 034	35 918	38 071	
Sanitation Infrastructure		40 377	40 377	-	-	-	-	506	506	40 883	31 596	37 902	
Solid Waste Infrastructure		-	-	-	-	-	-	72	72	72	-	-	
Information and Communication Infrastructure		120	120	-	-	-	-	-	-	120	60	30	
Infrastructure		153 689	153 689	-	-	-	-	6 146	6 146	159 835	137 538	157 161	
Community Facilities		7 500	7 500	-	-	-	-	352	352	7 852	5 500	3 500	
Sport and Recreation Facilities		5 300	5 300	-	-	-	-	-	-	5 300	10 136	1 563	
Community Assets		12 800	12 800	-	-	-	-	352	352	13 152	15 636	5 063	
Revenue Generating		-	-	-	-	-	-	1 300	1 300	1 300	-	-	
Investment properties		-	-	-	-	-	-	1 300	1 300	1 300	-	-	
Operational Buildings		3 500	3 500	-	-	-	-	511	511	4 011	4 450	3 600	
Other Assets		3 500	3 500	-	-	-	-	511	511	4 011	4 450	3 600	
Computer Equipment		2 240	2 240	-	-	-	-	-	-	2 240	1 046	1 216	
Furniture and Office Equipment		507	507	-	-	-	-	174	174	681	100	100	
Machinery and Equipment		4 872	4 872	-	-	-	-	-	-	4 872	3 943	3 851	
Transport Assets		4 300	4 300	-	-	-	-	-	-	4 300	17 650	12 500	
Living Resources		-	-	-	-	-	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURE to be adjusted	4	181 908	181 908	-	-	-	-	8 483	8 483	190 392	180 363	183 490	
ASSET REGISTER SUMMARY - PPE (WDV)													
Roads Infrastructure	5	205 355	205 355	-	-	-	-	1 039	1 039	206 394	212 897	314 148	
Storm water Infrastructure		57 858	57 858	-	-	-	-	-	-	57 858	56 066	54 211	
Electrical Infrastructure		207 223	207 223	-	-	-	-	1 786	1 786	209 009	265 062	276 502	
Water Supply Infrastructure		282 355	282 355	-	-	-	-	-	-	282 355	285 604	320 072	
Sanitation Infrastructure		146 642	146 642	-	-	-	-	25	25	146 667	184 663	278 427	
Solid Waste Infrastructure		22 797	22 797	-	-	-	-	72	72	22 869	21 598	20 357	
Information and Communication Infrastructure		2 607	2 607	-	-	-	-	-	-	2 607	2 130	1 602	
Infrastructure		924 838	924 838	-	-	-	-	2 922	2 922	927 760	1 028 020	1 265 320	
Community Assets		66 120	66 120	-	-	-	-	1 652	1 652	67 772	73 331	84 346	
Heritage Assets		38	38	-	-	-	-	-	-	38	38	38	
Investment properties		14 050	14 050	-	-	-	-	-	-	14 050	14 049	14 048	
Other Assets		101 756	101 756	-	-	-	-	3 230	3 230	104 986	118 172	140 488	
Computer Equipment		4 644	4 644	-	-	-	-	-	-	4 644	4 522	4 030	
Furniture and Office Equipment		1 460	1 460	-	-	-	-	174	174	1 634	1 039	602	
Machinery and Equipment		8 380	8 380	-	-	-	-	506	506	8 885	10 034	11 585	
Transport Assets		38 148	38 148	-	-	-	-	-	-	38 148	50 641	57 810	
Land		280 725	280 725	-	-	-	-	-	-	280 725	280 725	280 725	
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 440 159	1 440 159	-	-	-	-	8 483	8 483	1 448 643	1 580 571	1 718 504	
EXPENDITURE OTHER ITEMS													
Depreciation & asset impairment		42 281	42 281	-	-	-	-	-	-	42 281	43 749	45 293	
Repairs and Maintenance by asset class		48 559	48 559	-	-	-	-	-	-	48 559	54 890	54 345	
Roads Infrastructure		7 563	7 563	-	-	-	-	-	-	7 563	11 529	8 841	
Storm water Infrastructure		800	800	-	-	-	-	-	-	800	840	882	
Electrical Infrastructure		10 033	10 033	-	-	-	-	-	-	10 033	10 509	10 855	
Water Supply Infrastructure		2 994	2 994	-	-	-	-	-	-	2 994	3 119	3 305	
Sanitation Infrastructure		2 773	2 773	-	-	-	-	-	-	2 773	2 893	3 066	
Infrastructure		24 163	24 163	-	-	-	-	-	-	24 163	28 889	26 949	
Community Facilities		3 117	3 117	-	-	-	-	-	-	3 117	3 342	3 442	
Sport and Recreation Facilities		961	961	-	-	-	-	-	-	961	996	1 020	
Community Assets		4 078	4 078	-	-	-	-	-	-	4 078	4 338	4 462	
Operational Buildings		6 160	6 160	-	-	-	-	-	-	6 160	6 989	7 534	
Other Assets		6 160	6 160	-	-	-	-	-	-	6 160	6 989	7 534	
Licences and Rights		10 666	10 666	-	-	-	-	-	-	10 666	11 135	11 625	
Intangible Assets		10 666	10 666	-	-	-	-	-	-	10 666	11 135	11 625	
Furniture and Office Equipment		5	5	-	-	-	-	-	-	5	6	7	
Machinery and Equipment		1 848	1 848	-	-	-	-	-	-	1 848	1 856	2 070	
Transport Assets		1 639	1 639	-	-	-	-	-	-	1 639	1 677	1 698	
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		90 840	90 840	-	-	-	-	-	-	90 840	98 639	99 638	
Renewal and upgrading of Existing Assets as % of total capex		37.1%	37.1%							38.5%	41.9%	30.6%	
Renewal and upgrading of Existing Assets as % of deprecn"		159.6%	159.6%							173.3%	172.7%	123.9%	
R&M as a % of PPE		3.4%	3.4%							3.4%	3.5%	3.2%	
Renewal and upgrading and R&M as a % of PPE		8.1%	8.1%							8.4%	8.3%	6.4%	

WC047 Bitou - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	141 839	141 839	-	-	-	-	(8 483)	(8 483)	133 355	119 417	95 853
Other current investments > 90 days		(16 393)	(16 393)	-	-	-	-	-	-	(16 393)	(12 025)	(41 069)
Cash and investments available:		125 446	125 446	-	-	-	-	(8 483)	(8 483)	116 962	107 393	54 784
Applications of cash and investments												
Unspent conditional transfers		(37 294)	(37 294)	-	-	-	-	-	-	(37 294)	(42 234)	(47 960)
Statutory requirements		15 182	15 182	-	-	-	-	-	-	15 182	15 182	15 182
Other working capital requirements	2	14 289	14 289	-	-	-	-	-	-	14 289	(15 437)	(60 881)
Other provisions		48 243	48 243	-	-	-	-	-	-	48 243	48 564	48 900
Reserves to be backed by cash/investments		76 681	76 681	-	-	-	-	-	-	76 681	76 681	76 681
Total Application of cash and investments:		117 100	117 100	-	-	-	-	-	-	117 100	82 755	31 922
Surplus(shortfall)		8 346	8 346	-	-	-	-	(8 483)	(8 483)	(138)	24 637	22 862
Other working capital requirements												
Debtors		115 289	115 289							115 289	146 702	174 286
Creditors due		129 577	129 577							129 577	131 265	113 405
Total Other working capital requirements		(14 289)	(14 289)							(14 289)	15 437	60 881
Debtors collection assumptions:												
Balance outstanding - debtors		134 307	134 307							134 307	168 456	200 038
Estimate of debtors collection rate		85,84%	85,84%							85,84%	87,09%	87,13%
Long term investments committed												
Balance (Insert description; eg sinking fund)												
Reserves to be backed by cash/investments												
Capital replacement		76 681	76 681							76 681	76 681	76 681
Total Reserves to be backed by cash/investments		76 681	76 681							76 681	76 681	76 681

WC047 Bitou - Table B10 Consolidated Basic service delivery measurement - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
Household service targets	1											
Water:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolres per household per month)		-	-	-	-	-	-	-	-	-	7 182	7 182
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	4 743	4 743
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	7 182	7 182
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	4 743	4 743
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolres per indigent household per month)		17 606	17 606	-	-	-	-	-	-	17 606	18 557	19 559
Sanitation (free sanitation service to indigent households)		36 708	36 708	-	-	-	-	-	-	36 708	38 691	40 780
Electricity/other energy (50kwh per indigent household per month)		7 603	7 603	-	-	-	-	-	-	7 603	8 356	9 183
Refuse (removed once a week for indigent households)		23 150	23 150	-	-	-	-	-	-	23 150	24 400	25 718
Total cost of FBS provided		85 067	85 067	-	-	-	-	-	-	85 067	90 003	95 239
Highest level of free service provided												
Revenue cost of free services provided (R'000)	17											
Property rates exemptions, reductions and rebates and impermissible values in		7 391	7 391	-	-	-	-	-	-	7 391	7 768	8 172
Total revenue cost of subsidised services provided		7 391	7 391	-	-	-	-	-	-	7 391	7 768	8 172

WC047 Bitou - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 25/08/2022

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
<i>List all capital programs/projects grouped by Municipal Vote</i>													
ROADS, TRANSPORT & STORM WATER													
WITTEDRIFT-STORMWATER UPGRADES	UPGRADING OF STORMWATER(MASTERPLAN ITEM) - Wittebitter	RDS222		Yes				4 000	4 021	-	-	-	-
KWANOKUTHULA-STORMWATER UPGRADES	UPGRADING OF STORMWATER(MASTERPLAN ITEM) - KwaNokuthula	RDS222		Yes				-	40	2 500	-	2 500	-
BOSSIESGIF & NEW HORIZONS CULDESACS	Upgrading of New Horizon culdesacs	RDS240		Yes				1 000	1 899	-	-	-	-
NEW HORIZON-STORMWATER UPGRADES	UPGRADING OF STORMWATER(MASTERPLAN ITEM) - New Horizon	RDS220		Yes				-	118	-	-	-	-
WATER SERVICES: WASTE WATER PURIFICATION													
PUMP STATION EQUIPMENT	Capital Spares: new pumps, motors and fittings	WMP230		Yes				2 000	2 506	2 000	-	2 000	-
SECURITY FENCING - WASTE WATER PLANTS	Security Measures to meet legislative compliance by DWS - Greendrop programme	SEW206		Yes				25	-	-	-	-	-
WATER SERVICES: WATER DISTRIBUTION													
UPGRADE SAND FILTER PLETT WTW	REFURBISH AND REPAIR SAND FILTERS PLETT WTW	WTR204		Yes				250	1 220	1 470	-	4 750	-
ELECTRICAL AND MECHANICAL ENGINEERING SERVICES													
PLETT: ASSET REPLACEMENT	Capital spares: replace defective mini-sub and transformer and RMUs in all areas	ELE230		Yes				1 500	1 555	1 500	-	1 500	-
REPLACE FAULTY MV METER UNIT	Maintenance Related: Replacing faulty metering units - to enhance revenue collection	ELE2304		Yes				-	432	950	-	-	-
BRAKKLOOF NEW 20MVA 66/11KV TRF	Masterplan Project Brakkloof 66kV New 20MVA Transformer for firm capacity and allow for maintenance on existing	ELE2206		Yes				12 272	13 004	15 118	-	-	-
PLETT: UPGRADE OIH TO UIG NETWORK (LV)	Transformers	ELE2307		Yes				-	290	2 000	-	2 000	-
ELECTRIFICATION OF INFORMAL SETTLEMENT	Ageing Low Voltage Networks to be upgraded with underground	ELE2204		Yes				1 741	1 825	-	-	-	-
ELECTRIFICATION OF 204 HOUSEHOLD FOR EBENEZER PHASE A	New/Upgrade of Electrical Networks in Informal Settlements in the greater Bibu Area	EBER202		Yes				1 188	1 216	200	-	-	-
SECURITY KEY SITES	ELECTRIFICATION OF 204 HOUSEHOLD FOR EBENEZER PHASE A	ELE2208		Yes				-	29	-	-	-	-
NEW STREETLIGHTS	Provision of security at various key sites to prevent theft and vandalism	ELE2210		Yes				3 000	3 894	500	-	-	-
ELECTRIFICATION OF EBENEZER	New Streetlights	ELE2317		Yes				4 720	4 894	-	-	-	-
REPLACEMENT OF THE FAULTY CABLE WITTEDRIFT	Masterplan Project Replace Faulty Underground Cable to complete Ring Feed	ELE2213		Yes				-	1 040	-	-	-	-
PUBLIC SAFETY: FIRE & DISASTER MANAGEMENT													
UPGRADE OF MAIN STATION	Fire Station Marine Way : Upgrade engine bay doors, yard and cover vehicle parking area protecting fire vehicles from elements	FIR2402		Yes				-	200	-	-	-	-
COMMUNITY HALLS, SPORTFIELDS & SERVICES CENTRES													
UPGRADING OF MUNICIPAL BUILDINGS	Upgrading and Repairs to municipal houses	FAC222		Yes				-	1 300	-	-	-	-
UPGRADING OF NEW HORIZONS COMMUNITY HALL	UPGRADING OF NEW HORIZONS COMMUNITY HALL	FAC222		Yes				-	152	-	-	-	-
INTERGRATED WASTE MANAGEMENT													
WASTE TRANSFER STATION- CONSTRUCTION OF A NEW BULKY WASTE FACILITY	Construction of New Bulky Waste Facility at Waste Transfer Station	WAS2204		Yes				-	72	-	-	-	-
OFFICE OF THE MUNICIPAL MANAGER													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental requests	FUR00		Yes				-	96	-	-	-	-
DIRECTOR : CORPORATE SERVICES													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental requests	COR202		Yes				-	39	-	-	-	-
DIRECTOR : FINANCIAL SERVICES													
FURNITURE & EQUIPMENT	Furniture & Equipment for all departmental requests	FIN2025		Yes				-	39	-	-	-	-
								31 696	39 880	26 238	-	12 750	-

Municipal manager's quality certification

Municipal manager's quality certification

QUALITY CERTIFICATE

I, _____ the Acting Municipal Manager of Bitou Local Municipality, hereby certify that

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

for the financial year 2025/26 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature _____

Print Name: _____

Acting Municipal Manager of Bitou Local Municipality – WC047

Date _____