Municipal adjustments budgets & supporting tables

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National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name: WC047 Bitou

CFO Name: Christopher Lungelo Manevi

Tel: 044 501 3000 Fax: 0

E-Mail: cmanevi@plett.gov.za

Date of Adjustments Budget (dd/mm/yyyy): 25/08/2022 Yes

MTREF: 2025 Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report: Consolidated Informati

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

Important documents which provide essential assistance

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

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Vote 1 - Council	***Vote 1***	***Council***	
Vote 2 - Office of the Municipal Manager	*1,1*	*Ofiice of the Mayor*	*1.1 - Ofiice of the Mayor*
Vote 3 - Community Services	*1,2*	*Office of the Deputy Mayor*	*1.2 - Office of the Deputy Mayor*
Vote 4 - Corporate Services	*1,3*	*Office of the Speaker*	*1.3 - Office of the Speaker*
Vote 5 - Financial Services	*1,4*	*Office of the Executive Council*	*1.4 - Office of the Executive Council*
Vote 6 - Economic Development & Planning	*1,5*	*Council General*	*1.5 - Council General*
Vote 7 - Engineering Services	*1,6*	*[Name of sub-vote]*	
Vote 8 - Piblic 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 & Comp*
	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 Servic*
	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	*Evironmental Management*	*6.4 - Evironmental 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	***Piblic 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*	*8.6 - Corporate Communications & Intergovernmental Relation*

WC047 Bitou - Contact Information

A. GENERAL INFORMATION

Municipality	WC047 Bitou	Set name on 'Instructions' sheet
Grade	3	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	WC WESTERN CAPE	
Web Address	www.bitou.gov.za	
E-mail Address	0	

B. CONTACT INFORMATION

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

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

General Contacts	
Telephone number	044 501 3000
Fax number	0

C. POLITICAL LEADERSHIP

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

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

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

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	7709085318086	ID Number	8301310348085
Title	Mr	Title	Ms
Name	Mbulelo Memani	Name	Liezel Smiler
Telephone number	044 501 3172	Telephone number	044 501 3172
Cell number	060 749 5845	Cell number	083 732 0960
Fax number	0	Fax number	0
E-mail address	mmemani@plett.gov.za	E-mail address	lsmiler@plett.gov.za

Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	0	ID Number	8503060854085
Title	Mr	Title	Ms
Name	Christopher Lungelo 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@plett.gov.za	E-mail address	zncera@plett.gov.za

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

Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Ms	Title	Ms
Name	Izak Pretorius	Name	Emrald Saayman
Telephone number	044 501 3403	Telephone number	044 501 3315
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	ipretorius@plett.gov.za	E-mail address	sstuurman@plett.gov.za

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

WC047 Bitou - Table 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	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		1	2	3	4	5	6	7	8		
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:	–	–	–	–	–	–	–	–	–	–	–

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
			5	6	7	8	9	10	11	12		
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**

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

Standard Classification 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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Municipal 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
Mayor and Council		3 126	3 126	–	–	–	–	–	–	3 126	3 250	2 365
Municipal Manager, Town Secretary and Chief		69 296	69 296	–	–	–	–	–	–	69 296	72 159	75 442
Finance and administration		250 974	250 974	–	–	–	–	–	–	250 974	263 333	276 766
Finance		249 670	249 670	–	–	–	–	–	–	249 670	261 952	275 315
Human Resources		583	583	–	–	–	–	–	–	583	609	635
Property Services		676	676	–	–	–	–	–	–	676	716	759
Supply Chain Management		45	45	–	–	–	–	–	–	45	57	57
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**
Cemeteries, Funeral Parlours and Crematoriums		43	43	–	–	–	–	–	–	43	40	41
Community Halls and Facilities		80	80	–	–	–	–	–	–	80	84	86
Libraries and Archives		12 835	12 835	–	–	–	–	–	–	12 835	12 861	13 637
Sport and recreation		**318**	**318**	**–**	**–**	**–**	**–**	**–**	**–**	**318**	**335**	**353**
Beaches and Jetties		318	318	–	–	–	–	–	–	318	335	353
Public safety		**58 663**	**58 663**	**–**	**–**	**–**	**–**	**–**	**–**	**58 663**	**61 736**	**64 938**
Fire Fighting and Protection		3	3	–	–	–	–	–	–	3	3	3
Police Forces, Traffic and Street Parking Control		58 660	58 660	–	–	–	–	–	–	58 660	61 733	64 935
Housing		**72 249**	**72 249**	**–**	**–**	**–**	**–**	**–**	**–**	**72 249**	**46 413**	**61 991**
Housing		72 249	72 249	–	–	–	–	–	–	72 249	46 413	61 991
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**
Development Facilitation		19	19	–	–	–	–	–	–	19	19	–
Economic Development/Planning		1 599	1 599	–	–	–	–	–	–	1 599	–	–
Town Planning, Building Regulations and		6 919	6 919	–	–	–	–	–	–	6 919	7 186	7 590
Project Management Unit		29 696	29 696	–	–	–	–	–	–	29 696	30 485	32 280
Road transport		**130**	**130**	**–**	**–**	**–**	**–**	**–**	**–**	**130**	**3 630**	**146**
Roads		130	130	–	–	–	–	–	–	130	3 630	146
Trading services		**636 335**	**636 335**	**–**	**–**	**–**	**–**	**–**	**–**	**636 335**	**666 392**	**694 885**
Energy sources		**324 704**	**324 704**	**–**	**–**	**–**	**–**	**–**	**–**	**324 704**	**338 341**	**353 718**
Electricity		324 704	324 704	–	–	–	–	–	–	324 704	338 341	353 718
Water management		**129 374**	**129 374**	**–**	**–**	**–**	**–**	**–**	**–**	**129 374**	**137 108**	**140 981**
Water Distribution		129 374	129 374	–	–	–	–	–	–	129 374	137 108	140 981
Waste water management		**104 327**	**104 327**	**–**	**–**	**–**	**–**	**–**	**–**	**104 327**	**109 332**	**114 610**
Sewerage		104 327	104 327	–	–	–	–	–	–	104 327	109 332	114 610
Waste management		**77 929**	**77 929**	**–**	**–**	**–**	**–**	**–**	**–**	**77 929**	**81 611**	**85 575**
Solid Waste Removal		77 929	77 929	–	–	–	–	–	–	77 929	81 611	85 575
Other		**741**	**741**	**–**	**–**	**–**	**–**	**–**	**–**	**741**	**506**	**536**
Air Transport		741	741	–	–	–	–	–	–	741	506	536
Total Revenue - Functional	2	**1 143 023**	**1 143 023**	**–**	**–**	**–**	**–**	**–**	**–**	**1 143 023**	**1 168 430**	**1 231 054**

Standard Classification 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
			5	6	7	8	9	10	11	12		
R thousand	1	A	A1	B	C	D	E	F	G	H		
Expenditure - Functional												
Municipal 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
Mayor and Council		12 271	12 271	–	–	–	–	–	–	12 271	12 760	13 355
Municipal Manager, Town Secretary and Chief		37 094	37 094	–	–	–	–	–	–	37 094	36 483	37 107
Finance and administration		188 785	188 785	–	–	–	–	–	–	188 785	190 401	197 753
Administrative and Corporate Support		3 678	3 678	–	–	–	–	–	–	3 678	3 864	4 028
Asset Management		36	36	–	–	–	–	–	–	36	39	42
Finance		58 357	58 357	–	–	–	–	–	–	58 357	54 161	55 686
Fleet Management		11 564	11 564	–	–	–	–	–	–	11 564	12 120	12 462
Human Resources		45 925	45 925	–	–	–	–	–	–	45 925	47 146	49 317
Information Technology		29 345	29 345	–	–	–	–	–	–	29 345	30 734	32 217
Legal Services		7 619	7 619	–	–	–	–	–	–	7 619	7 986	8 354
Marketing, Customer Relations, Publicity and Media		7 862	7 862	–	–	–	–	–	–	7 862	8 023	8 399
Property Services		9 661	9 661	–	–	–	–	–	–	9 661	10 935	11 153
Risk Management		2 051	2 051	–	–	–	–	–	–	2 051	2 151	2 254
Supply Chain Management		9 803	9 803	–	–	–	–	–	–	9 803	10 389	11 037
Valuation Service		2 884	2 884	–	–	–	–	–	–	2 884	2 854	2 804
Internal audit		7 048	7 048	–	–	–	–	–	–	7 048	6 907	7 135
Governance Function		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**
Cemeteries, Funeral Parlours and Crematoriums		2 568	2 568	–	–	–	–	–	–	2 568	2 408	2 472
Community Halls and Facilities		15 263	15 263	–	–	–	–	–	–	15 263	14 962	15 684
Disaster Management		4 404	4 404	–	–	–	–	–	–	4 404	4 439	2 480
Libraries and Archives		14 417	14 417	–	–	–	–	–	–	14 417	15 049	16 086
Sport and recreation		**29 339**	**29 339**	**–**	**–**	**–**	**–**	**–**	**–**	**29 339**	**29 847**	**30 800**
Beaches and Jetties		16 562	16 562	–	–	–	–	–	–	16 562	17 177	17 478
Community Parks (including Nurseries)		9 981	9 981	–	–	–	–	–	–	9 981	9 940	10 541
Recreational Facilities		6	6	–	–	–	–	–	–	6	6	6
Sports Grounds and Stadiums		2 791	2 791	–	–	–	–	–	–	2 791	2 723	2 775
Public safety		**108 748**	**108 748**	**–**	**–**	**–**	**–**	**–**	**–**	**108 748**	**107 187**	**106 387**
Control of Public Nuisances		33 626	33 626	–	–	–	–	–	–	33 626	33 165	34 990
Fire Fighting and Protection		22 934	22 934	–	–	–	–	–	–	22 934	23 643	24 688
Licensing and Control of Animals		27 933	27 933	–	–	–	–	–	–	27 933	28 116	24 431
Police Forces, Traffic and Street Parking Control		24 255	24 255	–	–	–	–	–	–	24 255	22 264	22 277
Housing		**40 028**	**40 028**	**–**	**–**	**–**	**–**	**–**	**–**	**40 028**	**27 583**	**26 214**
Housing		40 028	40 028	–	–	–	–	–	–	40 028	27 583	26 214
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**
Corporate Wide Strategic Planning (IDPs, LEDs)		21 450	21 450	–	–	–	–	–	–	21 450	22 398	23 333
Development Facilitation		4 169	4 169	–	–	–	–	–	–	4 169	1 555	1 628
Economic Development/Planning		10 785	10 785	–	–	–	–	–	–	10 785	11 013	8 100
Town Planning, Building Regulations and		23 268	23 268	–	–	–	–	–	–	23 268	22 305	23 409
Project Management Unit		7 162	7 162	–	–	–	–	–	–	7 162	7 585	8 072
Road transport		**37 480**	**37 480**	**–**	**–**	**–**	**–**	**–**	**–**	**37 480**	**43 531**	**43 332**
Roads		37 480	37 480	–	–	–	–	–	–	37 480	43 531	43 332
Trading services		**493 887**	**493 887**	**–**	**–**	**–**	**–**	**–**	**–**	**493 887**	**520 545**	**552 798**
Energy sources		**303 462**	**303 462**	**–**	**–**	**–**	**–**	**–**	**–**	**303 462**	**319 945**	**349 114**
Electricity		303 462	303 462	–	–	–	–	–	–	303 462	319 945	349 114
Water management		**67 798**	**67 798**	**–**	**–**	**–**	**–**	**–**	**–**	**67 798**	**73 726**	**77 708**
Water Treatment		24 182	24 182	–	–	–	–	–	–	24 182	28 024	30 781
Water Distribution		43 616	43 616	–	–	–	–	–	–	43 616	45 702	46 927
Waste water management		**56 995**	**56 995**	**–**	**–**	**–**	**–**	**–**	**–**	**56 995**	**59 747**	**57 050**
Sewerage		52 899	52 899	–	–	–	–	–	–	52 899	55 498	52 642
Waste Water Treatment		4 097	4 097	–	–	–	–	–	–	4 097	4 249	4 409
Waste management		**65 632**	**65 632**	**–**	**–**	**–**	**–**	**–**	**–**	**65 632**	**67 127**	**68 925**
Solid Waste Removal		65 632	65 632	–	–	–	–	–	–	65 632	67 127	68 925
Other		**14 144**	**14 144**	**–**	**–**	**–**	**–**	**–**	**–**	**14 144**	**14 351**	**14 568**
Air Transport		5 144	5 144	–	–	–	–	–	–	5 144	5 351	5 568
Licensing and Regulation		9 000	9 000	–	–	–	–	–	–	9 000	9 000	9 000
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**

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

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
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 - Piblic 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 - Piblic 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 B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 25/08/2022

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
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**
1.1 - Ofiice of the Mayor		469	469	–	–	–	–	–	–	469	488	–
1.2 - Office of the Deputy Mayor		469	469	–	–	–	–	–	–	469	488	–
1.3 - Office of the Speaker		782	782	–	–	–	–	–	–	782	813	845
1.4 - Office of the Executive Council		469	469	–	–	–	–	–	–	469	488	507
1.5 - Council General		938	938	–	–	–	–	–	–	938	975	1 013
Vote 2 - Office of the Municipal Manager		**69 295**	**69 295**	**–**	**–**	**–**	**–**	**–**	–	69 295	**72 158**	**75 441**
2.1 - Municipal Manager; Executive Support		69 295	69 295	–	–	–	–	–	–	69 295	72 158	75 441
Vote 3 - Community Services		**91 224**	**91 224**	**–**	**–**	**–**	**–**	**–**	–	91 224	**94 950**	**99 692**
3.2 - Library and Information Services		12 835	12 835	–	–	–	–	–	–	12 835	12 861	13 637
3.3 - Integrated Waste Management		77 929	77 929	–	–	–	–	–	–	77 929	81 611	85 575
3.4 - Beach Maintenance; Horticultural and Recreational Services		318	318	–	–	–	–	–	–	318	335	353
3.5 - Community Facilities, Management and Maintenance		123	123	–	–	–	–	–	–	123	124	127
3.6 - Community Social Support Services		19	19	–	–	–	–	–	–	19	19	–
Vote 4 - Corporate Services		**585**	**585**	**–**	**–**	**–**	**–**	**–**	–	585	**610**	**636**
4.2 - Human Resources Management Services		583	583	–	–	–	–	–	–	583	609	635
4.4 - Office of the Political Office Bearers		2	2	–	–	–	–	–	–	2	1	1
Vote 5 - Financial Services		**249 715**	**249 715**	**–**	**–**	**–**	**–**	**–**	–	249 715	**262 009**	**275 371**
5.1 - Director; Executive Support		12 573	12 573	–	–	–	–	–	–	12 573	12 698	13 333
5.2 - Budget & Reporting		1 900	1 900	–	–	–	–	–	–	1 900	2 000	2 100
5.5 - Revenue Services		235 198	235 198	–	–	–	–	–	–	235 198	247 253	259 881
5.7 - Supply Chain Management		45	45	–	–	–	–	–	–	45	57	57
Vote 6 - Economic Development & Planning		**82 184**	**82 184**	**–**	**–**	**–**	**–**	**–**	–	82 184	**54 821**	**70 876**
6.2 - Economic Development		1 599	1 599	–	–	–	–	–	–	1 599	–	–
6.3 - Planning and Land Use Management		724	724	–	–	–	–	–	–	724	763	805
6.5 - Aerodrome		741	741	–	–	–	–	–	–	741	506	536
6.6 - Building Control		6 871	6 871	–	–	–	–	–	–	6 871	7 139	7 544
6.7 - Integrated Human Settlement		72 249	72 249	–	–	–	–	–	–	72 249	46 413	61 991
Vote 7 - Engineering Services		**588 232**	**588 232**	**–**	**–**	**–**	**–**	**–**	–	588 232	**618 896**	**641 735**
7.2 - Water and Waste Water Management Services		233 701	233 701	–	–	–	–	–	–	233 701	246 440	255 591
7.3 - Project Management Unit (PMU)		29 696	29 696	–	–	–	–	–	–	29 696	30 485	32 280
7.4 - Transport, Roads & Storm Water		130	130	–	–	–	–	–	–	130	3 630	146
7.5 - Electrical and Mechanical Engineering		324 704	324 704	–	–	–	–	–	–	324 704	338 341	353 718
Vote 8 - Piblic Safety		**58 663**	**58 663**	**–**	**–**	**–**	**–**	**–**	–	58 663	**61 736**	**64 938**
8.2 - Traffic Management Services		58 660	58 660	–	–	–	–	–	–	58 660	61 733	64 935
8.4 - Fire & Rescue Services		3	3	–	–	–	–	–	–	3	3	3
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**
1.1 - Ofiice of the Mayor		3 663	3 663	–	–	–	–	–	–	3 663	3 828	4 008
1.2 - Office of the Deputy Mayor		1 668	1 668	–	–	–	–	–	–	1 668	1 745	1 815
1.3 - Office of the Speaker		1 695	1 695	–	–	–	–	–	–	1 695	1 704	1 779
1.4 - Office of the Executive Council		2 507	2 507	–	–	–	–	–	–	2 507	2 625	2 749
1.5 - Council General		2 938	2 938	–	–	–	–	–	–	2 938	3 037	3 183
Vote 2 - Office of the Municipal Manager		**42 887**	**42 887**	**–**	**–**	**–**	**–**	**–**	–	42 887	**43 733**	**45 060**
2.1 - Municipal Manager; Executive Support		4 426	4 426	–	–	–	–	–	–	4 426	4 255	4 087
2.2 - Internal Audit		8 048	8 048	–	–	–	–	–	–	8 048	7 907	8 235
2.3 - Governance and Compliance: Risk Management & Compliance		2 051	2 051	–	–	–	–	–	–	2 051	2 151	2 254
2.4 - Governance and Compliance: IDP		10 895	10 895	–	–	–	–	–	–	10 895	11 384	11 894

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
2.5 - Governance and Compliance: Performance Management		17 467	17 467	–	–	–	–	–	–	17 467	18 037	18 591
Vote 3 - Community Services		**131 718**	**131 718**	**–**	**–**	**–**	**–**	**–**	–	131 718	**131 242**	**135 857**
3.1 - Director; Executive Support		4 664	4 664	–	–	–	–	–	–	4 664	4 869	5 083
3.2 - Library and Information Services		14 406	14 406	–	–	–	–	–	–	14 406	15 038	16 074
3.3 - Integrated Waste Management		66 632	66 632	–	–	–	–	–	–	66 632	68 127	69 925
3.4 - Beach Maintenance; Horticultural and Recreational Services		26 176	26 176	–	–	–	–	–	–	26 176	26 126	26 993
3.5 - Community Facilities, Management and Maintenance		16 330	16 330	–	–	–	–	–	–	16 330	16 222	16 879
3.6 - Community Social Support Services		3 511	3 511	–	–	–	–	–	–	3 511	861	902
Vote 4 - Corporate Services		**108 746**	**108 746**	**–**	**–**	**–**	**–**	**–**	–	108 746	**111 269**	**116 019**
4.1 - Director; Executive Support		3 216	3 216	–	–	–	–	–	–	3 216	3 376	3 519
4.2 - Human Resources Management Services		46 225	46 225	–	–	–	–	–	–	46 225	47 459	49 644
4.3 - Administration Services		14 452	14 452	–	–	–	–	–	–	14 452	13 695	14 071
4.4 - Office of the Political Office Bearers		7 879	7 879	–	–	–	–	–	–	7 879	8 008	8 202
4.5 - Information & Communication Technology		29 356	29 356	–	–	–	–	–	–	29 356	30 746	32 229
4.6 - Legal Services and Property Management		7 619	7 619	–	–	–	–	–	–	7 619	7 986	8 354
Vote 5 - Financial Services		**70 080**	**70 080**	**–**	**–**	**–**	**–**	**–**	–	70 080	**66 443**	**68 469**
5.1 - Director; Executive Support		8 255	8 255	–	–	–	–	–	–	8 255	6 065	6 284
5.2 - Budget & Reporting		16 128	16 128	–	–	–	–	–	–	16 128	16 983	17 448
5.5 - Revenue Services		28 618	28 618	–	–	–	–	–	–	28 618	26 321	26 646
5.6 - Expenditure		7 026	7 026	–	–	–	–	–	–	7 026	6 436	6 805
5.7 - Supply Chain Management		10 053	10 053	–	–	–	–	–	–	10 053	10 639	11 287
Vote 6 - Economic Development & Planning		**95 472**	**95 472**	**–**	**–**	**–**	**–**	**–**	–	95 472	**84 184**	**79 542**
6.1 - Director; Executive Support		3 367	3 367	–	–	–	–	–	–	3 367	3 475	3 595
6.2 - Economic Development		10 785	10 785	–	–	–	–	–	–	10 785	11 013	8 100
6.3 - Planning and Land Use Management		11 109	11 109	–	–	–	–	–	–	11 109	11 248	11 765
6.4 - Evironmental Management		20	20	–	–	–	–	–	–	20	22	2
6.5 - Aerodrome		5 144	5 144	–	–	–	–	–	–	5 144	5 351	5 568
6.6 - Building Control		21 820	21 820	–	–	–	–	–	–	21 820	21 992	22 798
6.7 - Integrated Human Settlement		43 228	43 228	–	–	–	–	–	–	43 228	31 083	27 714
Vote 7 - Engineering Services		**485 120**	**485 120**	**–**	**–**	**–**	**–**	**–**	–	485 120	**517 349**	**548 466**
7.1 - Director; Executive Support		3 647	3 647	–	–	–	–	–	–	3 647	3 829	4 013
7.2 - Water and Waste Water Management Services		124 793	124 793	–	–	–	–	–	–	124 793	133 473	134 759
7.3 - Project Management Unit (PMU)		7 114	7 114	–	–	–	–	–	–	7 114	7 536	8 020
7.4 - Transport, Roads & Storm Water		37 480	37 480	–	–	–	–	–	–	37 480	43 531	43 332
7.5 - Electrical and Mechanical Engineering		312 085	312 085	–	–	–	–	–	–	312 085	328 980	358 341
Vote 8 - Piblic Safety		**125 814**	**125 814**	**–**	**–**	**–**	**–**	**–**	–	125 814	**124 149**	**123 765**
8.2 - Traffic Management Services		61 173	61 173	–	–	–	–	–	–	61 173	59 363	55 689
8.3 - Law Enforcement Services		32 662	32 662	–	–	–	–	–	–	32 662	32 203	34 032
8.4 - Fire & Rescue Services		24 117	24 117	–	–	–	–	–	–	24 117	24 560	25 645
8.6 - Corporate Communications & Intergovernmental Relations & Public Participatio		7 862	7 862	–	–	–	–	–	–	7 862	8 023	8 399
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 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
			3	4	5	6	7	8	9	10		
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**

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
			5	6	7	8	9	10	11	12		
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 - Piblic 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 - Piblic 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**
Capital Expenditure - Functional												
Governance and administration		**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
Community and public safety		**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
Economic and environmental services		**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
Trading services		**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**
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
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**

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

Vote 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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 3 - Community Services		**700**	**700**	**–**	**–**	**–**	**–**	**72**	72	772	**8 500**	**6 500**
3.3 - Integrated Waste Management		–	–	–	–	–	–	72	72	72	3 000	3 000
3.4 - Beach Maintenance; Horticultural and Recreational S		600	600	–	–	–	–	–	–	600	3 500	3 500
3.5 - Community Facilities, Management and Maintenanc		100	100	–	–	–	–	–	–	100	2 000	–
Vote 4 - Corporate Services		**239**	**239**	**–**	**–**	**–**	**–**	**–**	–	239	**60**	**30**
4.5 - Information & Communication Technology		239	239	–	–	–	–	–	–	239	60	30
Vote 7 - Engineering Services		**130 662**	**130 662**	**–**	**–**	**–**	**–**	**4 572**	4 572	135 235	**133 671**	**137 522**
7.2 - Water and Waste Water Management Services		82 841	82 841	–	–	–	–	1 726	1 726	84 567	73 462	70 210
7.3 - Project Management Unit (PMU)		50	50	–	–	–	–	–	–	50	50	50
7.4 - Transport, Roads & Storm Water		21 969	21 969	–	–	–	–	158	158	22 127	32 351	53 618
7.5 - Electrical and Mechanical Engineering		25 802	25 802	–	–	–	–	2 688	2 688	28 491	27 808	13 644
Vote 8 - Piblic Safety		**1 230**	**1 230**	**–**	**–**	**–**	**–**	**–**	–	1 230	**1 050**	**1 100**
8.2 - Traffic Management Services		800	800	–	–	–	–	–	–	800	800	900
8.4 - Fire & Rescue Services		200	200	–	–	–	–	–	–	200	250	200
8.6 - Corporate Communications & Intergovernmental Re		230	230	–	–	–	–	–	–	230	–	–
Capital multi-year expenditure sub-total		**132 831**	**132 831**	**–**	**–**	**–**	**–**	**4 644**	4 644	137 475	**143 281**	**145 152**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 2 - Office of the Municipal Manager		**–**	**–**	**–**	**–**	**–**	**–**	**96**	96	96	**–**	**–**
2.1 - Municipal Manager; Executive Support		–	–	–	–	–	–	96	96	96	–	–
Vote 3 - Community Services		**14 200**	**14 200**	**–**	**–**	**–**	**–**	**1 452**	1 452	15 652	**11 086**	**1 563**
3.3 - Integrated Waste Management		7 100	7 100	–	–	–	–	–	–	7 100	–	–
3.4 - Beach Maintenance; Horticultural and Recreational S		7 100	7 100	–	–	–	–	–	–	7 100	11 086	1 563
3.5 - Community Facilities, Management and Maintenanc		–	–	–	–	–	–	1 452	1 452	1 452	–	–
Vote 4 - Corporate Services		**2 013**	**2 013**	**–**	**–**	**–**	**–**	**39**	39	2 052	**1 046**	**716**
4.1 - Director; Executive Support		–	–	–	–	–	–	39	39	39	–	–
4.5 - Information & Communication Technology		2 013	2 013	–	–	–	–	–	–	2 013	1 046	716
Vote 5 - Financial Services		**–**	**–**	**–**	**–**	**–**	**–**	**39**	39	39	**–**	**–**
5.1 - Director; Executive Support		–	–	–	–	–	–	39	39	39	–	–
Vote 7 - Engineering Services		**31 647**	**31 647**	**–**	**–**	**–**	**–**	**2 014**	2 014	33 661	**19 950**	**29 460**
7.2 - Water and Waste Water Management Services		11 150	11 150	–	–	–	–	25	25	11 175	3 650	12 964
7.4 - Transport, Roads & Storm Water		15 800	15 800	–	–	–	–	921	921	16 721	1 645	16 496
7.5 - Electrical and Mechanical Engineering		4 697	4 697	–	–	–	–	1 068	1 068	5 765	14 655	–
Vote 8 - Piblic Safety		**1 217**	**1 217**	**–**	**–**	**–**	**–**	**200**	200	1 417	**5 000**	**6 600**
8.2 - Traffic Management Services		115	115	–	–	–	–	–	–	115	100	–
8.3 - Law Enforcement Services		580	580	–	–	–	–	–	–	580	600	600
8.4 - Fire & Rescue Services		300	300	–	–	–	–	200	200	500	4 300	6 000
8.6 - Corporate Communications & Intergovernmental Re		222	222	–	–	–	–	–	–	222	–	–
Capital single-year expenditure sub-total		**49 077**	**49 077**	**–**	**–**	**–**	**–**	**3 840**	3 840	52 917	**37 082**	**38 338**
Total Capital Expenditure		**181 908**	**181 908**	**–**	**–**	**–**	**–**	**8 483**	8 483	190 392	**180 363**	**183 490**

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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
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 transactic	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 transac		(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**

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 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	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

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
			3	4	5	6	7	8	9	10		
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 B9 Consolidated Asset Management - 25/08/2022

Description	Ref	Budget Year 2025/26 Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
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	6	**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	6	**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											
Roads Infrastructure		32 969	32 969	–	–	–	–	899	899	33 868	28 351	67 113
Storm water 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)	5											
Roads Infrastructure		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	–
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	3	**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 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
			7	8	9	10	11	12	13	14		
		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 kilolitres 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 kilolitres 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 impermissable		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 SB1 Consolidated Supporting detail to 'Budgeted Financial Performance' - 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
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS:												
Non-exchange revenue by source												
Property rates												
Total Property Rates		221 966	221 966	–	–	–	–	–	–	221 966	233 708	245 861
less Revenue Foregone (exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		7 391	7 391	–	–	–	–	–	–	7 391	7 768	8 172
Net Property Rates		**214 575**	**214 575**	**–**	**–**	**–**	**–**	**–**	**–**	**214 575**	**225 940**	**237 689**
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		298 717	298 717	–	–	–	–	–	–	298 717	310 361	325 075
less Cost of Free Basic Services (50 kwh per indigent household per month)		7 603	7 603	–	–	–	–	–	–	7 603	8 356	9 183
Net Service charges - Electricity		**291 114**	**291 114**	**–**	**–**	**–**	**–**	**–**	**–**	**291 114**	**302 005**	**315 893**
Service charges - Water												
Total Service charges - Water		119 072	119 072	–	–	–	–	–	–	119 072	125 488	132 232
less Cost of Free Basic Services (6 kilolitres per indigent household per month)		17 606	17 606	–	–	–	–	–	–	17 606	18 557	19 559
Net Service charges - Water		**101 466**	**101 466**	**–**	**–**	**–**	**–**	**–**	**–**	**101 466**	**106 931**	**112 674**
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		117 437	117 437	–	–	–	–	–	–	117 437	123 798	130 431
less Cost of Free Basic Services (free sanitation service to indigent households)		36 708	36 708	–	–	–	–	–	–	36 708	38 691	40 780
Net Service charges - Waste Water Management		**80 729**	**80 729**	**–**	**–**	**–**	**–**	**–**	**–**	**80 729**	**85 108**	**89 651**
Service charges - Waste Management												
Total refuse removal revenue		75 719	75 719	–	–	–	–	–	–	75 719	79 808	84 118
Total landfill revenue		283	283	–	–	–	–	–	–	283	302	317
less Cost of Free Basic Services (removed once a week to indigent households)		23 150	23 150	–	–	–	–	–	–	23 150	24 400	25 718
Net Service charges - Waste Management		**52 852**	**52 852**	**–**	**–**	**–**	**–**	**–**	**–**	**52 852**	**55 710**	**58 717**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		223 944	223 944	–	–	–	–	–	–	223 944	228 347	238 395
Pension and UIF Contributions		46 852	46 852	–	–	–	–	–	–	46 852	49 328	52 224
Medical Aid Contributions		24 777	24 777	–	–	–	–	–	–	24 777	26 142	27 713
Overtime		15 018	15 018	–	–	–	–	–	–	15 018	15 270	15 442
Performance Bonus		17 631	17 631	–	–	–	–	–	–	17 631	18 653	19 695
Motor Vehicle Allowance		14 852	14 852	–	–	–	–	–	–	14 852	15 859	16 526
Cellphone Allowance		2 239	2 239	–	–	–	–	–	–	2 239	2 328	2 758
Housing Allowances		1 006	1 006	–	–	–	–	–	–	1 006	1 060	1 110
Other benefits and allowances		5 589	5 589	–	–	–	–	–	–	5 589	5 812	5 914
Payments in lieu of leave		7 905	7 905	–	–	–	–	–	–	7 905	7 321	7 738
Long service awards		3 132	3 132	–	–	–	–	–	–	3 132	3 307	3 492
Post-retirement benefit obligations		27 191	27 191	–	–	–	–	–	–	27 191	28 366	30 204
Scarcity		1 746	1 746	–	–	–	–	–	–	1 746	1 835	1 930
Acting and post related allowance		2 109	2 109	–	–	–	–	–	–	2 109	2 242	2 378
sub-total		**393 991**	**393 991**	**–**	**–**	**–**	**–**	**–**	**–**	**393 991**	**405 870**	**425 517**
Total Employee related costs	**1**	**393 991**	**393 991**	**–**	**–**	**–**	**–**	**–**	**–**	**393 991**	**405 870**	**425 517**
Depreciation & asset impairment												
Depreciation of Property, Plant & Equipment		42 281	42 281	–	–	–	–	–	–	42 281	43 749	45 293
Total Depreciation & asset impairment	**1**	**42 281**	**42 281**	**–**	**–**	**–**	**–**	**–**	**–**	**42 281**	**43 749**	**45 293**
Bulk purchases												
Electricity Bulk Purchases		250 425	250 425	–	–	–	–	–	–	250 425	263 847	280 180
Total bulk purchases	**1**	**250 425**	**250 425**	**–**	**–**	**–**	**–**	**–**	**–**	**250 425**	**263 847**	**280 180**
Transfers and grants												
Cash transfers and grants		14 068	14 068	–	–	–	–	–	–	14 068	14 202	10 997
Total transfers and grants		**14 068**	**14 068**	**–**	**–**	**–**	**–**	**–**	**–**	**14 068**	**14 202**	**10 997**
Contracted services												
Outsourced Services		29 697	29 697	–	–	–	–	–	–	29 697	27 614	24 097
Consultants and Professional Services		36 047	36 047	–	–	–	–	–	–	36 047	30 095	28 785
Contractors		69 747	69 747	–	–	–	–	–	–	69 747	60 131	58 790
Total contracted services		**135 492**	**135 492**	**–**	**–**	**–**	**–**	**–**	**–**	**135 492**	**117 840**	**111 673**
Operational Costs												
Collection costs		2 510	2 510	–	–	–	–	–	–	2 510	2 652	2 800
Audit fees		6 383	6 383	–	–	–	–	–	–	6 383	6 691	6 691
Other Operational Costs		96 211	96 211	–	–	–	–	–	–	96 211	99 023	99 356
Operating Leases		5 967	5 967	–	–	–	–	–	–	5 967	6 074	6 282
Operational Cost		90 244	90 244	–	–	–	–	–	–	90 244	92 949	93 074
Total Operational Costs	**1**	**105 104**	**105 104**	**–**	**–**	**–**	**–**	**–**	**–**	**105 104**	**108 365**	**108 846**
Repairs and Maintenance by Expenditure Item	14											
Inventory Consumed (Project Maintenance)		2 833	2 833	–	–	–	–	–	–	2 833	3 063	3 144
Contracted Services		35 686	35 686	–	–	–	–	–	–	35 686	41 346	40 258
Other Expenditure		10 040	10 040	–	–	–	–	–	–	10 040	10 481	10 942
Total Repairs and Maintenance Expenditure	**15**	**48 559**	**48 559**	**–**	**–**	**–**	**–**	**–**	**–**	**48 559**	**54 890**	**54 345**
Inventory Consumed												
Inventory Consumed - Other		20 032	20 032	–	–	–	–	–	–	20 032	21 255	19 402
Total Inventory Consumed & Other Material		**20 032**	**20 032**	**–**	**–**	**–**	**–**	**–**	**–**	**20 032**	**21 255**	**19 402**

WC047 Bitou - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 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
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		48 406	48 406	–	–	–	–	–	–	48 406	62 131	76 006
Water		98 665	98 665	–	–	–	–	–	–	98 665	101 896	105 501
Waste		61 926	61 926	–	–	–	–	–	–	61 926	63 526	65 429
Waste Water		104 040	104 040	–	–	–	–	–	–	104 040	106 901	111 763
Other trade receivables from exchange transactions		16 090	16 090	–	–	–	–	–	–	16 090	15 942	15 792
Gross: Trade and other receivables from exchange transact		**329 127**	**329 127**	-	-	-	-	-	-	**329 127**	**350 396**	**374 492**
Less: Impairment for debt	1	**(256 937)**	**(256 937)**	-	-	-	-	-	-	**(256 937)**	**(270 641)**	**(292 192)**
Impairment for Electricity		(10 460)	(10 460)	–	–	–	–	–	–	(10 460)	(11 660)	(20 694)
Impairment for Water		(85 179)	(85 179)	–	–	–	–	–	–	(85 179)	(90 453)	(95 739)
Impairment for Waste		(59 849)	(59 849)	–	–	–	–	–	–	(59 849)	(63 779)	(67 709)
Impairment for Waste Water		(94 203)	(94 203)	–	–	–	–	–	–	(94 203)	(97 503)	(100 803)
Impairment for other trade receivalbes from exchange trans		(7 247)	(7 247)	–	–	–	–	–	–	(7 247)	(7 247)	(7 247)
Total net Trade and other receivables from Exchange Trans		**72 190**	**72 190**	-	-	-	-	-	-	**72 190**	**79 755**	**82 300**
Receivables from non-exchange transactions												
Property rates		80 566	80 566	–	–	–	–	–	–	80 566	105 948	132 428
Less: Impairment of Property rates		(36 779)	(36 779)	–	–	–	–	–	–	(36 779)	(38 252)	(39 717)
Net Property rates		**43 786**	**43 786**	-	-	-	-	-	-	**43 786**	**67 697**	**92 711**
Other receivables from non-exchange transactions		138 297	138 297	–	–	–	–	–	–	138 297	149 971	162 993
Impairment for other receivalbes from non-exchange transa		(119 976)	(119 976)	–	–	–	–	–	–	(119 976)	(128 976)	(137 976)
Net other receivables from non-exchange transactions		**18 321**	**18 321**	-	-	-	-	-	-	**18 321**	**20 996**	**25 018**
Total net Receivables from non-exchange transactions	1	**62 108**	**62 108**	–	–	–	–	–	–	**62 108**	**88 692**	**117 729**
Inventory												
Water												
Opening Balance		151	151	–	–	–	–	–	–	151	151	151
Closing Balance Water		**151**	**151**	–	–	–	–	–	–	**151**	**151**	**151**
Agricultural												
Consumables												
Standard Rated												
Opening Balance		31 926	31 926	–	–	–	–	–	–	31 926	31 264	31 264
Acquisitions		7 628	7 628	–	–	–	–	–	–	7 628	8 710	8 400
Issues	13	(8 290)	(8 290)	–	–	–	–	–	–	(8 290)	(8 710)	(8 400)
Closing balance - Consumables Standard Rated		**31 264**	**31 264**	–	–	–	–	–	–	**31 264**	**31 264**	**31 264**
Zero Rated												
Opening Balance		(17 061)	(17 061)	–	–	–	–	–	–	(17 061)	(17 061)	(17 061)
Closing balance - Consumables Zero Rated		**(17 061)**	**(17 061)**	–	–	–	–	–	–	**(17 061)**	**(17 061)**	**(17 061)**
Finished Goods												
Opening Balance		34	34	–	–	–	–	–	–	34	34	34
Closing balance - Finished Goods		**34**	**34**	–	–	–	–	–	–	**34**	**34**	**34**
Materials and Supplies												
Opening Balance		(1 440)	(1 440)	–	–	–	–	–	–	(1 440)	325	325
Acquisitions		13 506	13 506	–	–	–	–	–	–	13 506	12 545	11 003
Issues	13	(11 741)	(11 741)	–	–	–	–	–	–	(11 741)	(12 545)	(11 003)
Closing balance - Materials and Supplies		**325**	**325**	–	–	–	–	–	–	**325**	**325**	**325**
Work-in-progress												
Housing Stock												
Land												
Opening Balance		2 235	2 235	–	–	–	–	–	–	2 235	2 235	2 235
Closing Balance - Land		**2 235**	**2 235**	–	–	–	–	–	–	**2 235**	**2 235**	**2 235**
Closing Balance - Inventory & Consumables		**16 948**	**16 948**	–	–	–	–	–	–	**16 948**	**16 948**	**16 948**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 972 354	1 972 354	–	–	–	–	8 483	8 483	1 980 837	2 151 673	2 340 070
Leases recognised as PPE	2	788	788	–	–	–	–	–	–	788	788	788
Less: Accumulated depreciation		(513 675)	(513 675)	–	–	–	–	–	–	(513 675)	(554 823)	(597 351)
Total Property, plant & equipment	1	**1 459 467**	**1 459 467**	–	–	–	–	**8 483**	**8 483**	**1 467 950**	**1 597 637**	**1 743 508**
LIABILITIES												
Current liabilities - Borrowing												
Current portion of long-term liabilities		41 890	41 890	–	–	–	–	–	–	41 890	42 113	16 441
Total Current liabilities - Borrowing		**41 890**	**41 890**	–	–	–	–	–	–	**41 890**	**42 113**	**16 441**
Trade and other payables												
Trade and other payables from exchange transactions		129 577	129 577	–	–	–	–	–	–	129 577	131 265	113 405
Trade payables from Non-exchange transactions: Unspent conditi		(37 294)	(37 294)	–	–	–	–	–	–	(37 294)	(42 234)	(47 960)
VAT		268 421	268 421	–	–	–	–	–	–	268 421	268 421	268 421
Total Trade and other payables	1	**360 704**	**360 704**	–	–	–	–	–	–	**360 704**	**357 451**	**333 866**
Non current liabilities - Financial liabilities												
Borrowing	3	129 872	129 872	–	–	–	–	–	–	129 872	181 971	225 371
Other financial liabilities		441	441	–	–	–	–	–	–	441		
Total Non current liabilities - Financial liabilities		**130 313**	**130 313**	–	–	–	–	–	–	**130 313**	**181 971**	**225 371**
Non current liabilities - Long Term portion of trade payables												
Provisions - non current												
List other major items												
Other		13 801	13 801	–	–	–	–	–	–	13 801	13 801	13 801
Total Provisions - non current		**13 801**	**13 801**	–	–	–	–	–	–	**13 801**	**13 801**	**13 801**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		1 183 463	1 183 463	–	–	–	–	–	–	1 183 463	1 254 176	1 331 297
Restated balance		1 183 463	1 183 463	–	–	–	–	–	–	1 183 463	1 254 176	1 331 297
Surplus/(Deficit)		70 713	70 713	–	–	–	–	–	–	70 713	77 122	100 341
Accumulated Surplus/(Deficit)	1	**1 254 176**	**1 254 176**	–	–	–	–	–	–	**1 254 176**	**1 331 297**	**1 431 638**
Reserves												
Capital replacement		76 681	76 681	–	–	–	–	–	–	76 681	76 681	76 681
Total Reserves	2	**76 681**	**76 681**	–	–	–	–	–	–	**76 681**	**76 681**	**76 681**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 330 857**	**1 330 857**	–	–	–	–	–	–	**1 330 857**	**1 407 978**	**1 508 319**

WC047 Bitou - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 25/08/2022

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Office of the Municipal Manager		2021/2022	2022/2023	2023/2024								
Function 1												
Risk Management - RBIAP												
Submit the Risk Based Audit Plan (RBIAP) for the 2026/27 financial year to the Audit Committee by 30 June 2026	Risk Based Audit Plan compiled and submitted to the Audit Committee	1	1	1	1	1	1	1	1	1		
Intern Audit - RBIAP												
Complete 90% of audits as scheduled in the RBIAP applicable for 2025/26 by 30 June 2026 (Actual audits completed divided by the audits scheduled for the year) x100	% of audits completed	0,8	0,99	0,99	0,9	0,9	0,9	0,9	0,9	0,9		
Risk Management - ARA												
Complete the annual risk assessment for 2026/27 and submit to the RMC by 31 March 2026	Risk assessment completed and submitted to the CAE	1	1	1	1	1	1	1	1	1		
Integrated Development Plan - IDP												
Review and submit the IDP for the 2026/27 financial year to Council by 31 May 2026	Draft IDP compiled and submitted to Council	1	1	1	1	1	1	1	1	1		
Governance and Compliance - Mid-year Evaluations												
Conduct the Mid-year Performance Evaluations of the section 57's employees by 28 February 2026	Number of evaluations completed	1	1	1	1	1	1	1	1	1		
Governance and Compliance - Final Evaluations												
Conduct the Final Performance Evaluation of the section 57's employees for the 2024/25 by 30 December 2025	Number of evaluations completed	1	1	1	1	1	1	1	1	1		
Municipal Manager - Budget Spend												
Spend 95% of the municipal capital budget on capital projects by 30 June 2026 {(Actual amount spent on projects /Total amount budgeted for capital projects)X100}	% budget spent	New KPI	0,83	0,81	0,95	0,95	0,95	0,95	0,95	0,95		
Financial Services												
Function 2												
Revenue - Free basic services												
Provide subsidies for free basic services to indigent households as at 30 June 2026	Number of indigent households receiving subsidies for free basic services as per Financial System	4303	4132	5080	4200	4200	4200	4200	4200	4200		
Revenue - Water												
Number of residential properties with piped water which are connected to the municipal water infrastructure network and billed for the service as at 30 June 2026	Number of residential properties billed for piped water	11893	16615	16605	16615	16615	16615	16615	16615	16615		
Revenue - Electricity												
Number of residential properties with electricity which are connected to the municipal electrical infrastructure network(credit and prepaid electrical metering and excluding Eskom areas) and billed for the service as at 30 June 2026	Number of residential properties billed credit meter and prepaid meters connected to the network	12474	14750	15120	14750	14750	14750	14750	14750	14750		
Revenue - Sanitation												
Number of residential properties with sanitation services to which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2026	Number of residential properties which are billed for sewerage	11857	14872	14913	14872	14872	14872	14872	14872	14872		
Revenue - Refuse												
Number of residential properties for which refuse is removed from, once per week and billed for the service as at 30 June 2026	Number of residential properties which are billed for refuse removal	11798	14841	15147	14841	14841	14841	14841	14841	14841		
Debt to Revenue												
Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2026 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100	% of debt to revenue	0,13	0,1492	0,1718	0,2	0,2	0,2	0,2	0,2	0,2		
Outstanding Service Debtors												
Financial viability measured in terms of the outstanding service debtors as at 30 June 2026 ((Total outstanding service debtors (net debtors)/ revenue received for services)X100)	% of outstanding service debtors	0,0772	0,0937	0,0985	0,118	0,118	0,118	0,118	0,118	0,118		
Cover fix operating expenditure												
Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2026 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) x 100	Number of months it takes to cover fix operating expenditure with available cash	0,75	1,57	2,49	1,2	1,2	1,2	1,2	1,2	1,2		
Debtor payment achieved												
Achieve a debtor payment percentage of 90% by 30 June 2026 (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100	% debtor payment achieved	0,84	0,84	0,9673	0,9	0,9	0,9	0,9	0,9	0,9		
Corporate Services												
Function 3												
Employment Equity Target												
Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan by 30 June 2026 {(Number of people from employment equity target groups/total vacant positions in terms of equity)x 100}	% of people employed	0,84	0,9	0,82	0,7	0,7	0,7	0,7	0,7	0,7		

Description	Unit of measurement	Budget Year 2025/26 Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
Training operational budget **Spend 100% of the 0.20% of operational budget on training by 30 June 2026 {(Actual total training expenditure divided by total operational budget)x100)**	% budget spent	0,002	0,0019	0,0027	0,002	0,002	0,002	0,002	0,002	0,002		
System of Operational Delegations **Review the "System of Operational Delegations" and submit to Council by 30 June 2026**	System of operational delegations submitted to Council	0	0	0	1	1	1	1	1	1		
ICT Capital Budget Spend **Spend 95% of the allocated capital budget for ICT by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100)**	% of budget spent	New KPI	0,9	0,92	0,95	0,95	0,95	0,95	0,95	0,95		
HR Strategy and Plan **Review the HR Strategy and Plan and submit to Council by 30 May 2026**	HR Strategy and Plan reviewed ands submitted to Council by 30 May 2024	New KPI	New KPI	New KPI	1	1	1	1	1	1		
HR Policies **Review all HR Policies by 31 March 2026**	Number of policies reviewed	New KPI	New KPI	New KPI	20	20	20	20	20	20		
ICT Strategy **Review the ICT Strategy and submit to Council by 31 May 2026**	Number of ICT Strategies reviewed and submitted	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Employment Equity Plan **Review the Employment Equity Plan and submit to Council by 31 August 2025 (Section 9(1))**	Number of Employment Equity Plans reviewed and submitted	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Cascade and Implement IPMDS **Cascade and Implement Individual PMDS 100% to all staff applicable in terms of Regulation 890 by 30 July 2025**	% of agreements signed	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Engineering Services **Function 4** **Unaccounted Water losses** **Limit unaccounted for water to less than 30% by 30 June 2026 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100)**	% water losses	0,3771	0,3585	0,3788	0,3	0,3	0,3	0,3	0,3	0,3		
Unaccounted Electricity **Limit unaccounted for electricity to less than 10% as at 30 June 2026 {(Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100)**	% unaccounted electricity	0,1888	0,0929	0,0624	0,12	0,12	0,12	0,12	0,12	0,12		
Capital Budget Spend - Waste Water **Spend 95% of the approved capital budget for Waste Water services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects)**	% budget spent	0,89	0,9	0,77	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend - Electrical & Mechanical **Spend 95% of the approved capital budget for Electrical & Mechanical services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects)**	% budget spent	0,96	0,99	0,84	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend - Water Services **Spend 95% of the approved capital budget for Water services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100} (excluding Fleet and Human Settlements projects)**	% budget spent	0,86	0,68	0,85	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend - Roads & Storm Water **Spend 95% of the approved capital budget for Roads & Storm Water services by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects)**	% budget spent	0,94	0,9	0,67	0,95	0,95	0,95	0,95	0,95	0,95		
MIG Funding Spend **Spend 100% of MIG Funding allocation by 30 June 2026 {(Total actual MIG expenditure /Total MIG amount budgeted)x100)**	% budget spent	0,88	0,6	1,01	1	1	1	1	1	1		
Capital Budget Spend - Fleet Management **Spend 95% of the allocated capital budget for Fleet Management by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100)**	% budget spent	0	0	0,92	0,95	0,95	0,95	0,95	0,95	0,95		
Theft Investigations **Conduct 550 potential electricity theft investigations annually by 30 June 2026**	Number of inspections conducted	984	839	1806	550	550	550	550	550	550		
Capital Budget Spend - Brakkloof 66kV new to 20MVA **Spend 95% of the allocated capital budget for the upgrade of Brakkloof 66kV new to 20MVA transformer from firm capacity and allow for maintenance on existing by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100)**	% budget spent	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend- Kurland WTW from 0.6 to 2.1 Ml **Spend 95% of the allocated capital budget for the upgrade of Kurland WTW from 0.6 to 1.2 Ml by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100)**	% budget spent	New KPI	New KPI	0,53	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend - Kurland WWTW												

Description	Unit of measurement	Budget Year 2025/26 Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Budget Year +1 2026/27 Adjusted Budget	Budget Year +2 2027/28 Adjusted Budget
Spend 95% of the budget allocated for the Kurland Waste Water Treatment Works (WWTW) by 30 June 2026{(Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend - Upgrade of High Street Spend 95% of the budget allocated for the upgrade of High Street by 30 June 2026{(Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
Community Services Function 5												
Waste Management Master Plan Complete the Integrated Waste Management Master Plan and submit to Council by 30 June 2026	Number of Intergrated Waste Management Master Plan completed and submitted	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Capital Budget Spend - Construction of a Regional Cemetery Spend 95% of the allocated budget for the construction of a regional cemetery at Ebenezer Sanral Road (multi-year project) by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	New KPI	New KPI	0	0,95	0,95	0,95	0,95	0,95	0,95		
Sports Master Plan Review the Sports Master Plan and submit to Council by 30 June 2026	Number of Sprots Master Plan Submitted to	New KPI	New KPI	0	1	1	1	1	1	1		
Capital Budget Spend - New drop-off facility Kurland Spend 95% of the allocated budget for the construction of the new drop-off facility Kurland by 30 June 2026 {(Total actual capital expenditure / Total capital amount budgeted)x 100)	Public Safety Plan submitted	New KPI	New KPI	0	1	1	1	1	1	1		
Capital Budget Spend - Greenvalley Sports field floodlights Spend 95% of the allocated budget for upgrade of Greenvalley Sports field floodlights by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
Obtain Blue Flag Status Obtain Blue Flag Status for at least 4 beaches by 30 November 2025	Number of Blue Flag Beaches obtained	New KPI	New KPI	New KPI	4	4	4	4	4	4		
Maintenance Budget Spend - Facilities Spend 95% of Facilities Management & Maintenance, maintenance budget by 30 June 2026 {(Actual expenditure on maintenance / total approved maintenance budget)x100)	% of budget Spend	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
Maintenance Plan - Facilities Develop a Maintenance Plan for Facilities and submit to the Municipal Manager by 30 September 2025	Number of Facilities Maintenance Plans submitted to the Municipal Manager	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Development and Planning Function 6												
Capital Budget Spend - Construction of new roads Ebenezer Spend 95% of the budget allocated for the construction of new roads with related stormwater, sewe and water Ebenezer for 150 erven by 30 June 2026 {(Total actual capital expenditure / Total capital amount budgeted)x100)	% budget spend	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
Capital Budget Spend - Construction of new roads Qolweni Spend 95% of the budget allocated for the construction of new roads with related stormwater, sewer and water Qolweni for 100 erven by 30 June 2026 {(Total actual capital expenditure /Total capital amount budgeted)x100)	% of budget spent	New KPI	New KPI	New KPI	0,95	0,95	0,95	0,95	0,95	0,95		
LED Strategy Develop the LED Strategy and submit to Council for consideration by 31 May 20206	Number of LED Strategies Developed	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Create Job Opportunities - EPWP Create 172 job opportunities in terms of the EPWP by 30 June 2026	Number of job opportunities created	440	492	264	172	172	172	172	172	172		
Develop a Growth and Development Implementation Plan Develop a Growth and Development Strategy and submit to Council for consideration by 31 March 2026	Number of Growth and Development Strategies developed and submitted to Council for consideration	New KPI	New KPI	0,01	1	1	1	1	1	1		
Review Housing Pipline Review and submit the Housing pipeline to Council by 31 May 2026	Housing pipeline reviewed and submitted to Council	0	1	1	1	1	1	1	1	1		
Review Spatial Development Framework Submit the reviewed Spatial Development Framework (SDF) to Council by 31 May 2026	Spatial Development Framework (SDF) submitted to Council	1	1	1	1	1	1	1	1	1		
Public Safety Function 7												
Review Disaster Management Plan Review the Disaster Management Plan and submit to Council by 30 May 2026	Disaster Management Plan reviewed and submitted to Council	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Public Safety Plan												

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Develop a Public Safety Plan and submit to Council by 30 June 2026	Public Safety Plan submitted	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Establish Municipal Court												
Establish the Municipal Court by 31 March 2026	Number of Municipal Courts Established	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Service Standard Charter												
Review the Service Standard Charter and submit to Council by 31 March 2026	Number of Service Standard Charters reviewed and submitted	q	New KPI	New KPI	1	1	1	1	1	1		
Citizens Feedback Report												
Develop a Citizens Feedback Report and distribute it by 30 November 2025	Number of Citizens Feedback Reports develop and distributed	New KPI	New KPI	New KPI	1	1	1	1	1	1		
Sub-function 3 - (name)												
And so on for the rest of the Votes												
1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))												
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities												
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s												
Description	Unit of measurement											
Entity 1 - (name of entity)												
Insert measure/s description												
Entity 2 - (name of entity)												
Complete 90% of audits as scheduled in the RBIAP applicable for 2025/26 by 30 June 2026 (Actual audits completed divided by the audits scheduled for the year) x100												
Entity 3 - (name of entity)												
Complete 90% of audits as scheduled in the RBIAP applicable for 2025/26 by 30 June 2026 (Actual audits completed divided by the audits scheduled for the year) x100												
And so on for the rest of the Entities												
1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))												
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s												

WC047 Bitou - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 25/08/2022

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%		
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				3,4%	3,4%	3,4%	4,0%	4,7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				3,4%	3,4%	3,4%	4,0%	4,6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				75,4%	75,4%	70,0%	94,6%	21,3%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				169,9%	169,9%	169,9%	237,3%	293,9%
Liquidity									
Current Ratio	Current assets/current liabilities				121,5%	121,5%	119,6%	125,7%	135,6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				121,5%	121,5%	0,0%	0,0%	0,0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0,4	0,4	0,4	0,4	0,3
Revenue Management					40,6%	40,6%	38,7%	42,7%	42,0%
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				14,1%	14,1%	14,1%	16,8%	18,8%
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))								
Creditors to Cash and Investments					254,3%	254,3%	270,5%	299,3%	348,3%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW) Total Volume Losses (kW) non technical Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ) Total Cost of Losses (Rand '000) % Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				36,7%	36,7%	36,7%	36,8%	36,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				4,5%	4,5%	4,5%	5,0%	4,7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				3,5%	3,5%	3,5%	3,9%	4,1%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				0,0%	0,0%	0,0%	0,0%	0,0%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				5,8%	5,8%	5,8%	8,0%	10,2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0,0	0,0	0,0	0,0	0,0

WC047 Bitou - Supporting Table SB5 Consolidated Adjustments Budget - social, economic and demographic statistics and assumptions - 25/08/2022

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Budget Year 2025/26	Budget Year 2025/26
						Outcome	Outcome	Outcome	Original Budget	Actual
Demographics										
Population		Census info and Growth Rate	29 000	39 905	49 162	75	75	71	71	–
Females aged 5 - 14		Census info and Growth Rate	1 255	3 357	2 114	6	6	6	6	–
Males aged 5 - 14		Census info and Growth Rate	1 226	3 153	2 065	6	6	6	6	–
Females aged 15 - 34		Census info and Growth Rate	1 284	7 297	2 212	14	14	12	12	–
Males aged 15 - 34		Census info and Growth Rate	1 313	7 349	2 163	14	14	13	13	–
Unemployment		Census info and Growth Rate	7	9	12	22	22	32	32	–
Monthly household income (no. of households)	1, 12									
No income		Census info and Growth Rate	5 253	7 223	8 898	13 571	13 571	13 571	13 571	–
R1 - R1 600		Census info and Growth Rate	1 284	1 756	2 163	3 299	3 299	3 299	3 299	–
R1 601 - R3 200		Census info and Growth Rate	1 284	1 756	2 163	3 299	3 299	3 299	3 299	–
R3 201 - R6 400		Census info and Growth Rate	1 605	2 195	2 704	4 124	4 124	4 124	4 124	–
R6 401 - R12 800		Census info and Growth Rate	4 789	6 544	8 063	12 297	12 297	12 297	12 297	–
R12 801 - R25 600		Census info and Growth Rate	5 661	7 742	9 537	14 546	14 546	14 546	14 546	–
R25 601 - R51 200		Census info and Growth Rate	4 027	5 507	6 784	10 347	10 347	10 347	10 347	–
R52 201 - R102 400		Census info and Growth Rate	2 626	3 591	4 425	6 748	6 748	6 748	6 748	–
R102 401 - R204 800		Census info and Growth Rate	1 955	2 674	3 294	5 024	5 024	5 024	5 024	–
R204 801 - R409 600		Census info and Growth Rate	983	1 345	1 657	2 527	2 527	2 527	2 527	–
R409 601 - R819 200		Census info and Growth Rate	438	599	737	1 125	1 125	1 125	1 125	–
> R819 200		Census info and Growth Rate	1 285	176	216	330	330	330	330	–
Poverty profiles (no. of households)										
< R2 060 per household per month	13	Census info and Growth Rate	1 702	2 501	3 233	4 534	4 743	4 743	4 743	–
Household/demographics (000)										
Number of people in municipal area		Census info and Growth Rate	29 182	39 905	49 162	72	75	75	71	–
Number of poor people in municipal area		Census info and Growth Rate	–	–	–	–	–	–	38	–
Number of households in municipal area		Census info and Growth Rate	8 763	12 878	16 645	17	18	18	18	–
Number of poor households in municipal area			–	–	–	–	–	–	4	–
Definition of poor household (R per month)			–	–	–	-	-	-	1 227	-
Housing statistics	3									
Formal		Census info and Growth Rate	7 002	10 290	12 018	12 559	13 137	13 137	13 303	-
Informal		Census info and Growth Rate	2	3	4	4 835	5 058	5 058	4 494	-
Total number of households			8 755	12 866	16 285	17 394	18 194	18 194	17 797	-
Dwellings provided by municipality	4		–	–	–	-	-	-	13 303	-
Dwellings provided by province/s			–	–	–	-	-	-	4 494	-
Dwellings provided by private sector	5		–	–	–	-	-	-	225	-
Total new housing dwellings			-	-	-	-	-	-	18 022	-
Economic	6									
Collection rates	7									

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
		Water:									
		Sanitation/sewerage:									
		Energy:									
		Refuse:									
Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2020/21 Medium Term Revenue & Expenditure Framework		

Municipal in-house services	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
		Water:									
		Sanitation/sewerage:									
		Energy:									
		Refuse:									
-ME			-2022	-2023	-2024	-2025-O	-2025-A	-2025-F	-2020	-2021	-2022

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
Name of municipal entity		*Water:*									
Name of municipal entity		*Sanitation/sewerage:*									
Name of municipal entity		*Energy:*									
Name of municipal entity		*Refuse:*									
-SP			-2022	-2023	-2024	-2025-O	-2025-A	-2025-F	-2020	-2021	-2022

Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Budget Year 2025/26			2020/21 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
		Household service targets (000)									
Names of service providers		*Water:*									
Names of service providers		*Sanitation/sewerage:*									
Names of service providers		*Energy:*									
Names of service providers		*Refuse:*									
-FBS			-2025-O	-2025-PA	-2025-AF	-2025-MYC	-2025-UU	-2025-NPG	-2025-OA			-2026-A	-2027-A

Detail of Free Basic Services (FBS) provided			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
Electricity	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	7 602 940	7 602 940	–	–	–	–	–	–	7 603	8 355 614	9 182 808
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	7 182	7 182
Water	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	17 605 940	17 605 940	–	–	–	–	–	–	17 606	18 556 661	19 558 721
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	7 182	7 182
Sanitation	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	36 708 279	36 708 279	–	–	–	–	–	–	36 708	38 690 526	40 779 815
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	4 743	4 743
Refuse Removal	Ref.	***Location of households for each type of FBS***											
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	23 150 128	23 150 128	–	–	–	–	–	–	23 150	24 400 235	25 717 847
		Number of HH receiving this type of FBS	–	–	–	–	–	–	–	–	–	4 743	4 743

WC047 Bitou - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 25/08/2022

Description R thousands	Ref	MFMA section	2022/23 Audited Outcome	2023/24 Audited Outcome	2024/25 Audited Outcome	Medium Term Revenue and Expenditure Framewo Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b	–	–	–	141 839	141 839	133 355	119 417	95 853
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	8 346	8 346	(138)	24 637	22 862
Cash year end/monthly employee/supplier payments	3	18(1)b	–	–	–	–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)	–	–	–	70 713	70 713	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0,0%	0,0%	0,0%	-1,7%	-1,1%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0,0%	0,0%	0,0%	85,8%	85,8%	85,8%	87,1%	87,1%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				3,2%	3,2%	3,2%	3,1%	3,9%
Capital payments % of capital expenditure	8	18(1)c;19				100,0%	100,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				75,4%	75,4%	70,0%	94,6%	21,3%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0,0%	0,0%	0,0%	0,0%	0,0%
Current consumer debtors % change - incr(decr)	11	18(1)a							33,6%	27,5%
Long term receivables % change - incr(decr)	12	18(1)a							0,0%	0,0%
R&M % of Property Plant & Equipment	13	20(1)(vi)				3,4%	3,4%	3,4%	3,5%	3,2%
Asset renewal % of capital budget	14	20(1)(vi)				1,8%	1,8%	2,5%	7,0%	5,2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2

2. Deduct applications (defined) from cash balances

3. Indicative of sufficient liquidity to meet average monthly operating payments

4. Indicative of funded operational requirements

5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)

6. Realistic average cash collection forecasts as % of annual billed revenue

7. Realistic average increase in doubtful debt provision

8. Indicative of planned capital expenditure level & cash payment timing

9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing

10. Substantiation of National/Province allocations included in budget

11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high cap municipalities and later for other capacity classifications)

13. Indicative of a credible allowance for repairs & maintenance of assets

14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan)

Macro CPIX target				6%	6%	6%	6%	6%
Total service charge revenue				788 446	788 446	788 446	822 379	862 991
Total service charge revenue - previous year						–	788 446	822 379
Provincial government gazetted allocations	–	–	–	–	–	–	–	–
National government DoRA allocations	–	–	–	–	–	–	–	–
Cash receipts from ratepayers				714 647	714 647	714 647	758 385	797 659
Ratepayer & Other revenue				832 540	832 540	832 540	870 847	915 519
Change in debtors							34 148	31 581

WC047 Bitou - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 25/08/2022

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**165 976**	**165 976**	**–**	**–**	**–**	**–**	**165 976**	**171 180**	**177 901**
Operational Revenue:General Revenue:Equitable Share		161 287	161 287	–	–	–	–	161 287	167 903	174 474
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	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]		1 190	1 190	–	–	–	–	1 190	1 277	1 328
Provincial Government:		**44 488**	**44 488**	**–**	**–**	**–**	**–**	**44 488**	**33 300**	**30 571**
Capacity Building and Other		44 488	44 488	–	–	–	–	44 488	33 300	30 571
Other grant providers:		583	583	–	–	–	–	583	609	635
Departmental Agencies and Accounts		583	583	–	–	–	–	583	609	635
Total Operating Transfers and Grants	6	**211 047**	**211 047**	**–**	**–**	**–**	**–**	**211 047**	**205 089**	**209 108**
Capital Transfers and Grants										
National Government:		**29 731**	**29 731**	**–**	**–**	**–**	**–**	**29 731**	**34 788**	**33 442**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 321	3 321	–	–	–	–	3 321	5 000	5 226
Municipal Infrastructure Grant [Schedule 5B]		22 615	22 615	–	–	–	–	22 615	24 268	25 226
Regional Bulk Infrastructure Grant (Schedule 5B)		3 795	3 795	–	–	–	–	3 795	5 520	2 990
Provincial Government:		**40 735**	**40 735**	**–**	**–**	**–**	**–**	**40 735**	**29 613**	**45 191**
Infrastructure		40 735	40 735	–	–	–	–	40 735	29 613	45 191
Total Capital Transfers and Grants	6	**70 466**	**70 466**	**–**	**–**	**–**	**–**	**70 466**	**64 401**	**78 633**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**281 513**	**281 513**	**–**	**–**	**–**	**–**	**281 513**	**269 490**	**287 741**

WC047 Bitou - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 25/08/2022

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**13 596**	**13 596**	**–**	**–**	**–**	**–**	**13 596**	**12 591**	**13 178**
Operational Revenue:General Revenue:Equitable Share		8 907	8 907	–	–	–	–	8 907	9 314	9 750
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	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]		1 190	1 190	–	–	–	–	1 190	1 277	1 328
Provincial Government:		**44 691**	**44 691**	**–**	**–**	**–**	**–**	**44 691**	**33 620**	**31 592**
Capacity Building and Other		44 691	44 691	–	–	–	–	44 691	33 620	31 592
Other grant providers:		583	583	–	–	–	–	583	609	635
Departmental Agencies and Accounts		583	583	–	–	–	–	583	609	635
Total Operating Transfers and Grants	6	**58 870**	**58 870**	**–**	**–**	**–**	**–**	**58 870**	**46 819**	**45 406**
Capital Transfers and Grants										
National Government:		**25 853**	**25 853**	**–**	**–**	**–**	**–**	**25 853**	**30 250**	**29 080**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		2 888	2 888	–	–	–	–	2 888	4 348	4 544
Municipal Infrastructure Grant [Schedule 5B]		19 665	19 665	–	–	–	–	19 665	21 102	21 936
Regional Bulk Infrastructure Grant (Schedule 5B)		3 300	3 300	–	–	–	–	3 300	4 800	2 600
Provincial Government:		**40 735**	**40 735**	**–**	**–**	**–**	**–**	**40 735**	**29 613**	**75 182**
Infrastructure		40 735	40 735	–	–	–	–	40 735	29 613	75 182
Total Capital Transfers and Grants	6	**66 588**	**66 588**	**–**	**–**	**–**	**–**	**66 588**	**59 863**	**104 262**
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		**125 458**	**125 458**	**–**	**–**	**–**	**–**	**125 458**	**106 683**	**149 668**

WC047 Bitou - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 25/08/2022

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government										
Balance unspent at beginning of the year		1 142	1 142	–	–	–	–	1 142	5 891	10 831
Current year receipts		(4 689)	(4 689)	–	–	–	–	(4 689)	(3 277)	(3 428)
Conditions met - transferred to revenue		4 689	4 689	–	–	–	–	4 689	3 277	3 428
Closing Balance		1 142	1 142	–	–	–	–	1 142	5 891	10 831
Provincial Government:										
Balance unspent at beginning of the year		58 003	58 003	–	–	–	–	58 003	59 140	59 140
Current year receipts		(44 488)	(44 488)	–	–	–	–	(44 488)	(33 300)	(30 571)
Conditions met - transferred to revenue		44 488	44 488	–	–	–	–	44 488	33 300	30 571
Closing Balance		58 003	58 003	–	–	–	–	58 003	59 140	59 140
District Municipality:										
Other grant providers:										
Balance unspent at beginning of the year		(392)	(392)	–	–	–	–	(392)	(392)	(392)
Current year receipts		(583)	(583)	–	–	–	–	(583)	(609)	(635)
Conditions met - transferred to revenue		583	583	–	–	–	–	583	609	635
Closing Balance		(392)	(392)	–	–	–	–	(392)	(392)	(392)
Total operating transfers and grants revenue		**49 760**	**49 760**	**–**	**–**	**–**	**–**	**49 760**	**37 186**	**34 634**
Total operating transfers and grants - CTBM	2	**58 754**	**58 754**	**–**	**–**	**–**	**–**	**58 754**	**64 640**	**69 580**
Capital transfers and grants:										
National Government										
Balance unspent at beginning of the year		(1 146)	(1 146)	–	–	–	–	(1 146)	(1 146)	(1 146)
Current year receipts		(29 731)	(29 731)	–	–	–	–	(29 731)	(34 788)	(33 442)
Conditions met - transferred to revenue		29 731	29 731	–	–	–	–	29 731	34 788	33 442
Closing Balance		(1 146)	(1 146)	–	–	–	–	(1 146)	(1 146)	(1 146)
Provincial Government:										
Balance unspent at beginning of the year		(26 085)	(26 085)	–	–	–	–	(26 085)	(26 079)	(26 079)
Current year receipts		(40 735)	(40 735)	–	–	–	–	(40 735)	(29 613)	(45 191)
Conditions met - transferred to revenue		40 735	40 735	–	–	–	–	40 735	29 613	45 191
Closing Balance		(26 085)	(26 085)	–	–	–	–	(26 085)	(26 079)	(26 079)
District Municipality:										
Balance unspent at beginning of the year		(120)	(120)	–	–	–	–	(120)	(120)	(120)
Closing Balance		(120)	(120)	–	–	–	–	(120)	(120)	(120)
Other grant providers:										
Closing Balance		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**70 466**	**70 466**	**–**	**–**	**–**	**–**	**70 466**	**64 401**	**78 633**
Total capital transfers and grants - CTBM		**(27 351)**	**(27 351)**	**–**	**–**	**–**	**–**	**(27 351)**	**(27 345)**	**(27 345)**
TOTAL TRANSFERS AND GRANTS REVENUE		**120 226**	**120 226**	**–**	**–**	**–**	**–**	**120 226**	**101 587**	**113 267**
TOTAL TRANSFERS AND GRANTS - CTBM		**31 403**	**31 403**	**–**	**–**	**–**	**–**	**31 403**	**37 294**	**42 234**

WC047 Bitou - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 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
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash transfers to other municipalities												
Operational	1	5 600	5 600	–	–	–	–	–	–	5 600	5 600	5 600
Total Cash Transfers To Municipalities:		**5 600**	**5 600**	**–**	**–**	**–**	**–**	**–**	**–**	**5 600**	**5 600**	**5 600**
Cash transfers to Entities/Other External Mechanisms												
Cash transfers to other Organs of State												
Cash transfers to other Organisations												
Operational	4	3 733	3 733	–	–	–	–	–	–	3 733	3 751	437
Total Cash Transfers To Organisations		**3 733**	**3 733**	**–**	**–**	**–**	**–**	**–**	**–**	**3 733**	**3 751**	**437**
Cash Transfers to Groups of Individuals												
Operational	4	4 734	4 734	–	–	–	–	–	–	4 734	4 851	4 959
Total Cash Transfers To Groups Of Individuals:		**4 734**	**4 734**	**–**	**–**	**–**	**–**	**–**	**–**	**4 734**	**4 851**	**4 959**
TOTAL CASH TRANSFERS AND GRANTS	5	**14 068**	**14 068**	**–**	**–**	**–**	**–**	**–**	**–**	**14 068**	**14 202**	**10 997**
Non-cash transfers to other municipalities												
Non-cash transfers to Entities/Other External Mechanisms												
Non-cash transfers to other Organs of State												
Non-cash transfers to other Organisations												
Non-cash transfers to Groups of Individuals												
TOTAL TRANSFERS AND GRANTS		**14 068**	**14 068**	**–**	**–**	**–**	**–**	**–**	**–**	**14 068**	**14 202**	**10 997**

WC047 Bitou - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 25/08/2022

Summary of remuneration	Ref	Budget Year 2025/26									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		6 052	6 052			–		–	–	6 052	0,0%
Pension and UIF Contributions		392	392			–		–	–	392	0,0%
Medical Aid Contributions		91	91			–		–	–	91	0,0%
Motor Vehicle Allowance		500	500			–		–	–	500	0,0%
Cellphone Allowance		642	642			–		–	–	642	0,0%
Sub Total - Councillors		**7 676**	**7 676**			**–**		**–**	**–**	**7 676**	
% increase			**0,0%**								**0,0%**
Senior Managers of the Municipality											
Basic Salaries and Wages		11 288	11 288	–		–		–	–	11 288	0,0%
Pension and UIF Contributions		1 564	1 564	–		–		–	–	1 564	0,0%
Medical Aid Contributions		184	184	–		–		–	–	184	0,0%
Performance Bonus		950	950	–		–		–	–	950	0,0%
Motor Vehicle Allowance		1 135	1 135	–		–		–	–	1 135	0,0%
Cellphone Allowance		360	360	–		–		–	–	360	0,0%
Other benefits and allowances		1	1	–		–		–	–	1	0,0%
Payments in lieu of leave		361	361	–		–		–	–	361	0,0%
Acting and post related allowance		2 109	2 109	–		–		–	–	2 109	0,0%
Sub Total - Senior Managers of Municipality		**17 952**	**17 952**	**–**		**–**		**–**	**–**	**17 952**	
% increase			**0,0%**								**0,0%**
Other Municipal Staff											
Basic Salaries and Wages		212 655	212 655	–		–		–	–	212 655	0,0%
Pension and UIF Contributions		37 428	37 428	–		–		–	–	37 428	0,0%
Medical Aid Contributions		24 593	24 593	–		–		–	–	24 593	0,0%
Overtime		15 018	15 018	–		–		–	–	15 018	0,0%
Performance Bonus		16 681	16 681	–		–		–	–	16 681	0,0%
Motor Vehicle Allowance		13 718	13 718	–		–		–	–	13 718	0,0%
Cellphone Allowance		1 879	1 879	–		–		–	–	1 879	0,0%
Housing Allowances		1 006	1 006	–		–		–	–	1 006	0,0%
Other benefits and allowances		13 448	13 448	–		–		–	–	13 448	0,0%
Payments in lieu of leave		7 544	7 544	–		–		–	–	7 544	0,0%
Long service awards		3 132	3 132	–		–		–	–	3 132	0,0%
Post-retirement benefit obligations	5	27 191	27 191	–		–		–	–	27 191	0,0%
Scarcity		1 746	1 746	–		–		–	–	1 746	0,0%
Sub Total - Other Municipal Staff		**376 039**	**376 039**	**–**		**–**		**–**	**–**	**376 039**	
% increase			**0,0%**								**0,0%**
Total Parent Municipality		**401 667**	**401 667**	**–**		**–**		**–**	**–**	**401 667**	**0,0%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**401 667**	**401 667**	**–**		**–**		**–**	**–**	**401 667**	
TOTAL MANAGERS AND STAFF		**393 991**	**393 991**	**–**		**–**		**–**	**–**	**393 991**	**0,0%**

WC047 Bitou - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 25/08/2022

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Council		1 300	–	782	–	–	782	–	–	782	–	–	(519)	3 126	3 250	2 365
Vote 2 - Office of the Municipal Manager		35 152	107	17 109	107	107	17 109	107	107	17 109	107	107	(17 936)	69 295	72 158	75 441
Vote 3 - Community Services		12 051	4 950	12 901	4 950	4 950	12 911	4 950	4 950	12 901	4 950	4 950	5 810	91 224	94 950	99 692
Vote 4 - Corporate Services		0	49	49	49	49	49	49	49	49	49	49	98	585	610	636
Vote 5 - Financial Services		31 036	21 225	23 304	19 325	19 325	23 304	19 325	19 325	23 304	19 325	19 325	11 593	249 715	262 009	275 371
Vote 6 - Economic Development & Planning		435	4 203	12 141	4 203	4 203	12 141	4 203	4 203	12 141	4 203	4 203	15 909	82 184	54 821	70 876
Vote 7 - Engineering Services		55 716	46 288	53 010	46 288	46 288	55 956	46 288	46 288	53 010	46 288	46 288	46 528	588 232	618 896	641 735
Vote 8 - Piblic Safety		66	313	14 039	313	313	14 042	313	313	14 039	313	313	14 288	58 663	61 736	64 938
Total Revenue by Vote		**135 756**	**77 133**	**133 335**	**75 233**	**75 233**	**136 293**	**75 233**	**75 233**	**133 335**	**75 233**	**75 233**	**75 771**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure by Vote																
Vote 1 - Council		656	1 069	1 204	769	769	1 917	769	769	904	769	769	2 105	12 471	12 940	13 535
Vote 2 - Office of the Municipal Manager		1 685	2 599	5 424	2 599	2 842	5 424	2 599	2 599	5 424	2 599	2 599	6 493	42 887	43 733	45 060
Vote 3 - Community Services		4 606	10 113	10 904	10 113	10 113	11 117	10 113	10 113	10 904	10 113	10 113	23 397	131 718	131 242	135 857
Vote 4 - Corporate Services		4 828	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	13 297	108 746	111 269	116 019
Vote 5 - Financial Services		2 909	2 532	2 610	2 532	2 689	2 610	2 532	2 532	2 610	2 532	2 532	41 464	70 080	66 443	68 469
Vote 6 - Economic Development & Planning		2 229	7 791	8 187	7 791	7 791	8 387	7 791	7 791	8 187	7 791	7 791	13 950	95 472	84 184	79 542
Vote 7 - Engineering Services		6 640	40 574	40 582	40 574	40 574	40 582	40 574	40 574	40 582	40 574	40 574	72 712	485 120	517 349	548 466
Vote 8 - Piblic Safety		4 518	19 724	(7 997)	19 724	19 724	(7 995)	19 724	19 724	(7 997)	19 724	19 724	7 219	125 814	124 149	123 765
Total Expenditure by Vote		**28 070**	**93 464**	**69 976**	**93 164**	**93 564**	**71 104**	**93 164**	**93 164**	**69 676**	**93 164**	**93 164**	**180 637**	**1 072 310**	**1 091 308**	**1 130 713**
Surplus/ (Deficit)		**107 686**	**(16 331)**	**63 359**	**(17 931)**	**(18 331)**	**65 190**	**(17 931)**	**(17 931)**	**63 659**	**(17 931)**	**(17 931)**	**(104 866)**	**70 713**	**77 122**	**100 341**

WC047 Bitou - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 25/08/2022

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**67 498**	**21 437**	**41 300**	**19 537**	**19 537**	**41 301**	**19 537**	**19 537**	**41 300**	**19 537**	**19 537**	**(6 661)**	**323 396**	**338 743**	**354 573**
Executive and council		36 453	107	17 891	107	107	17 892	107	107	17 891	107	107	(18 454)	72 422	75 409	77 807
Finance and administration		31 046	21 330	23 409	19 430	19 430	23 409	19 430	19 430	23 409	19 430	19 430	11 793	250 974	263 333	276 766
Community and public safety		**76**	**3 745**	**28 556**	**3 745**	**3 745**	**28 559**	**3 745**	**3 745**	**28 556**	**3 745**	**3 745**	**32 227**	**144 187**	**121 470**	**141 045**
Community and social services		10	11	3 217	11	11	3 217	11	11	3 217	11	11	3 218	12 958	12 985	13 763
Sport and recreation		0	26	26	26	26	26	26	26	26	26	26	53	318	335	353
Public safety		66	313	14 039	313	313	14 042	313	313	14 039	313	313	14 288	58 663	61 736	64 938
Housing		–	3 395	11 273	3 395	3 395	11 273	3 395	3 395	11 273	3 395	3 395	14 668	72 249	46 413	61 991
Economic and environmental services		**424**	**2 704**	**2 704**	**2 704**	**2 704**	**5 659**	**2 704**	**2 704**	**2 704**	**2 704**	**2 704**	**7 940**	**38 363**	**41 320**	**40 016**
Planning and development		424	2 694	2 694	2 694	2 694	5 649	2 694	2 694	2 694	2 694	2 694	7 919	38 233	37 690	39 870
Road transport		–	11	11	11	11	11	11	11	11	11	11	22	130	3 630	146
Trading services		**67 757**	**49 205**	**60 673**	**49 205**	**49 205**	**60 673**	**49 205**	**49 205**	**60 673**	**49 205**	**49 205**	**42 122**	**636 335**	**666 392**	**694 885**
Energy sources		29 028	24 818	31 540	24 818	24 818	31 540	24 818	24 818	31 540	24 818	24 818	27 330	324 704	338 341	353 718
Water management		18 647	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	2 916	129 374	137 108	140 981
Waste water management		8 041	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	9 347	104 327	109 332	114 610
Waste management		12 041	4 912	9 657	4 912	4 912	9 657	4 912	4 912	9 657	4 912	4 912	2 529	77 929	81 611	85 575
Other		1	42	101	42	42	101	**42**	**42**	**101**	**42**	**42**	**142**	**741**	**506**	**536**
Total Revenue - Functional		**135 756**	**77 133**	**133 335**	**75 233**	**75 233**	**136 293**	**75 233**	**75 233**	**133 335**	**75 233**	**75 233**	**75 771**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure - Functional																
Governance and administration		**9 814**	**16 177**	**19 222**	**15 877**	**16 277**	**19 938**	**15 877**	**15 877**	**18 922**	**15 877**	**15 877**	**65 463**	**245 199**	**246 550**	**255 350**
Executive and council		1 896	3 273	5 982	2 973	2 973	6 696	2 973	2 973	5 682	2 973	2 973	8 001	49 365	49 242	50 462
Finance and administration		7 607	12 337	12 673	12 337	12 495	12 675	12 337	12 337	12 673	12 337	12 337	56 638	188 785	190 401	197 753
Internal audit		311	567	567	567	810	567	567	567	567	567	567	823	7 048	6 907	7 135
Community and public safety		**6 933**	**17 436**	**18 711**	**17 436**	**17 436**	**18 923**	**17 436**	**17 436**	**18 711**	**17 436**	**17 436**	**29 435**	**214 766**	**201 475**	**200 123**
Community and social services		1 421	2 937	3 180	2 937	2 937	3 393	2 937	2 937	3 180	2 937	2 937	4 916	36 652	36 858	36 722
Sport and recreation		1 192	2 328	2 678	2 328	2 328	2 678	2 328	2 328	2 678	2 328	2 328	3 815	29 339	29 847	30 800
Public safety		3 984	8 961	9 264	8 961	8 961	9 264	8 961	8 961	9 264	8 961	8 961	14 242	108 748	107 187	106 387
Housing		335	3 209	3 588	3 209	3 209	3 588	3 209	3 209	3 588	3 209	3 209	6 462	40 028	27 583	26 214
Economic and environmental services		**3 950**	**8 688**	**8 703**	**8 688**	**8 688**	**8 703**	**8 688**	**8 688**	**8 703**	**8 688**	**8 688**	**13 443**	**104 314**	**108 387**	**107 874**
Planning and development		3 176	5 564	5 580	5 564	5 564	5 580	5 564	5 564	5 580	5 564	5 564	7 969	66 834	64 856	64 542
Road transport		774	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	5 473	37 480	43 531	43 332
Trading services		**7 099**	**40 677**	**40 877**	**40 677**	**40 677**	**40 877**	**40 677**	**40 677**	**40 877**	**40 677**	**40 677**	**79 421**	**493 887**	**520 545**	**552 798**
Energy sources		1 926	26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	37 046	303 462	319 945	349 114
Water management		1 789	4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	16 853	67 798	73 726	77 708
Waste water management		1 477	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	10 781	56 995	59 747	57 050
Waste management		1 907	4 838	5 038	4 838	4 838	5 038	4 838	4 838	5 038	4 838	4 838	14 741	65 632	67 127	68 925
Other		274	10 487	(17 537)	10 487	10 487	(17 337)	10 487	10 487	(17 537)	10 487	10 487	(7 125)	14 144	14 351	14 568
Total Expenditure - Functional		**28 070**	**93 464**	**69 976**	**93 164**	**93 564**	**71 104**	**93 164**	**93 164**	**69 676**	**93 164**	**93 164**	**180 637**	**1 072 310**	**1 091 308**	**1 130 713**
Surplus/ (Deficit) 1.		**107 686**	**(16 331)**	**63 359**	**(17 931)**	**(18 331)**	**65 190**	**(17 931)**	**(17 931)**	**63 659**	**(17 931)**	**(17 931)**	**(104 866)**	**70 713**	**77 122**	**100 341**

WC047 Bitou - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 25/08/2022

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		21 752	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	26 767	291 114	302 005	315 893
Service charges - Water		7 789	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	9 122	101 466	106 931	112 674
Service charges - Waste Water Management		6 867	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 588	80 729	85 108	89 651
Service charges - Waste Management		4 391	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 418	52 852	55 710	58 717
Sale of Goods and Rendering of Services		448	665	669	665	665	669	665	665	669	665	665	887	8 000	8 255	8 673
Agency services		–	222	222	222	222	222	222	222	222	222	222	444	2 663	2 726	2 786
Interest earned from Receivables		1 898	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	429	13 965	13 205	12 490
Interest earned from Current and Non Current Assets		393	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 702	12 573	12 698	13 333
Rental from Fixed Assets		148	111	171	111	111	171	111	111	171	111	111	134	1 569	1 663	1 760
Licence and permits		72	55	55	55	55	58	55	55	55	55	55	40	665	704	736
Special rating areas		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		29	70	70	70	70	3 016	70	70	70	70	70	3 057	6 728	5 572	6 378
Non-Exchange Revenue																
Property rates		23 168	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	12 595	214 575	225 940	237 689
Surcharges and Taxes		133	129	129	129	129	129	129	129	129	129	129	125	1 547	1 861	2 213
Fines, penalties and forfeits		7	3	13 751	3	3	13 751	3	3	13 751	3	3	13 747	55 024	57 971	61 116
Licences or permits		–	68	68	68	68	68	68	68	68	68	68	136	819	846	854
Transfer and subsidies - Operational		67 203	4 564	46 954	2 664	2 664	46 963	2 664	2 664	46 954	2 664	2 664	(17 576)	211 047	205 089	209 108
Interest		391	203	203	203	203	203	203	203	203	203	203	14	2 433	2 189	1 970
Operational Revenue		1 067	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 398	14 788	15 555	16 381
Total Revenue		**135 756**	**71 261**	**127 462**	**69 361**	**69 361**	**130 421**	**69 361**	**69 361**	**127 462**	**69 361**	**69 361**	**64 027**	**1 072 557**	**1 104 029**	**1 152 420**
Expenditure By Type																
Employee related costs		25 245	32 776	32 806	32 776	33 177	32 806	32 776	32 776	32 806	32 776	32 776	40 494	393 991	405 870	425 517
Remuneration of councillors		608	640	640	640	640	640	640	640	640	640	640	672	7 676	8 037	8 415
Bulk purchases - electricity		–	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	41 737	250 425	263 847	280 180
Inventory consumed		430	1 737	1 798	1 737	1 737	1 816	1 737	1 737	1 798	1 737	1 737	3 124	21 128	22 358	20 568
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	24 450	24 450	24 319	32 166
Depreciation and amortisation		–	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	7 048	42 281	43 749	45 293
Interest		–	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	2 674	16 046	21 171	27 178
Contracted services		29	10 744	12 182	10 744	10 744	12 585	10 744	10 744	12 182	10 744	10 744	23 302	135 492	117 840	111 673
Transfers and subsidies		–	1 256	1 306	956	956	1 906	956	956	1 006	956	956	2 861	14 068	14 202	10 997
Irrecoverable debts written off		408	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	9 867	61 650	61 550	59 880
Operational costs		1 351	7 747	10 707	7 747	7 747	10 815	7 747	7 747	10 707	7 747	7 747	17 295	105 104	108 365	108 846
Other Losses		–	7 697	(20 330)	7 697	7 697	(20 330)	7 697	7 697	(20 330)	7 697	7 697	7 112	–	–	–
Total Expenditure		**28 070**	**93 464**	**69 976**	**93 164**	**93 564**	**71 104**	**93 164**	**93 164**	**69 676**	**93 164**	**93 164**	**180 637**	**1 072 310**	**1 091 308**	**1 130 713**
Surplus/(Deficit)		**107 686**	**(22 203)**	**57 487**	**(23 803)**	**(24 203)**	**59 318**	**(23 803)**	**(23 803)**	**57 787**	**(23 803)**	**(23 803)**	**(116 610)**	**247**	**12 721**	**21 708**
Transfers and subsidies - capital (monetary allocations)		–	(5 872)	(5 872)	(5 872)	(5 872)	(5 872)	(5 872)	(5 872)	(5 872)	(5 872)	(5 872)	129 187	70 466	64 401	78 633
Surplus/(Deficit) after capital transfers & contributions		**107 686**	**(28 075)**	51 615	**(29 675)**	**(30 075)**	**53 445**	**(29 675)**	**(29 675)**	**51 915**	**(29 675)**	**(29 675)**	**12 577**	**70 713**	**77 122**	**100 341**
Surplus/(Deficit) after income tax		**107 686**	**(28 075)**	51 615	**(29 675)**	**(30 075)**	**53 445**	**(29 675)**	**(29 675)**	**51 915**	**(29 675)**	**(29 675)**	**12 577**	**70 713**	**77 122**	**100 341**
Surplus/(Deficit) attributable to municipality		**107 686**	**(28 075)**	51 615	**(29 675)**	**(30 075)**	**53 445**	**(29 675)**	**(29 675)**	**51 915**	**(29 675)**	**(29 675)**	**12 577**	**70 713**	**77 122**	**100 341**
Surplus/(Deficit) after capital transfers & contributions		**107 686**	**(28 075)**	**51 615**	**(29 675)**	**(30 075)**	**53 445**	**(29 675)**	**(29 675)**	**51 915**	**(29 675)**	**(29 675)**	**12 577**	**70 713**	**77 122**	**100 341**

WC047 Bitou - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 25/08/2022

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		59	12 648	22 136	13 806	12 902	19 290	13 903	16 906	20 857	11 401	14 623	34 522	193 054	203 509	214 306
Service charges - electricity revenue		–	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	45 543	273 255	288 662	302 408
Service charges - water revenue		–	7 611	7 611	7 611	4 611	7 611	9 611	7 611	7 611	8 611	7 611	15 222	91 334	98 391	103 675
Service charges - sanitation revenue		–	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	12 109	72 656	78 299	82 479
Service charges - refuse		–	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	7 928	47 567	51 253	54 019
Rental of facilities and equipment		–	167	227	167	167	227	167	167	227	167	167	394	2 245	2 379	2 519
Interest earned - external investments		–	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	2 095	12 573	12 698	13 333
Fines, penalties and forfeits		–	2 097	2 118	2 097	2 097	2 118	2 097	2 097	2 118	2 097	2 097	4 214	25 244	26 537	28 441
Licences and permits		–	117	117	117	117	120	117	117	117	117	117	236	1 408	1 470	1 505
Transfer receipts - operational		375	4 382	47 317	2 482	2 482	47 317	2 482	2 482	47 317	2 482	2 482	49 443	211 047	205 089	209 108
Other revenue		–	657	657	657	657	658	657	657	657	657	657	1 315	7 886	7 885	8 306
Cash Receipts by Source		**434**	**61 516**	**114 020**	**60 775**	**56 871**	**111 178**	**62 872**	**63 874**	**112 741**	**59 370**	**61 592**	**173 023**	**938 267**	**976 173**	**1 020 100**
Other Cash Flows by Source																
Transfers receipts - capital		–	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	11 744	70 466	64 401	78 633
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	64 400	64 400	74 808	43 400
Total Cash Receipts by Source		**434**	**67 389**	**119 892**	**66 647**	**62 743**	**117 050**	**68 744**	**69 747**	**118 613**	**65 242**	**67 464**	**249 167**	**1 073 133**	**1 115 381**	**1 142 133**
Cash Payments by Type																
Employee related costs		25 975	28 737	29 021	28 737	28 737	29 021	28 737	28 737	29 021	28 737	28 737	31 782	345 981	356 982	373 726
Remuneration of councillors		–	640	640	640	640	640	640	640	640	640	640	1 281	7 685	8 047	8 425
Finance charges		–	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	2 674	16 046	21 171	27 178
Bulk purchases - Electricity		–	17 780	20 034	19 032	30 051	15 526	17 530	18 531	18 031	24 542	25 042	44 325	250 425	263 847	280 180
Acquisitions - water & other inventory		–	1 806	1 806	1 806	1 806	1 806	1 806	1 806	1 806	1 806	1 806	3 612	21 673	23 026	18 928
Contracted services		–	11 018	11 018	11 018	11 018	11 018	11 018	11 018	11 018	11 018	11 018	22 035	132 212	115 500	108 131
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	5 600	5 600	5 600	5 600
Transfers and grants - other		–	–	213	–	–	3 029	–	–	213	–	–	3 329	6 783	6 898	3 692
Other expenditure		45 673	8 344	9 881	8 344	8 344	9 881	8 344	8 344	9 881	8 344	8 344	(27 448)	106 272	123 157	128 876
Cash Payments by Type		**71 648**	**69 662**	**73 949**	**70 915**	**81 933**	**72 258**	**69 412**	**70 414**	**71 946**	**76 424**	**76 925**	**87 192**	**892 678**	**924 229**	**954 736**
Other Cash Flows/Payments by Type																
Capital assets		–	15 866	15 866	15 866	15 866	15 866	15 866	15 866	15 866	15 866	15 866	31 732	190 392	180 363	183 490
Repayment of borrowing		–	–	–	–	–	10 170	–	–	–	–	–	10 170	20 340	22 927	25 672
Total Cash Payments by Type		**71 648**	**85 528**	**89 815**	**86 781**	**97 799**	**98 295**	**85 278**	**86 280**	**87 812**	**92 290**	**92 791**	**129 094**	**1 103 410**	**1 127 519**	**1 163 898**
NET INCREASE/(DECREASE) IN CASH HELD		**(71 214)**	**(18 140)**	**30 077**	**(20 133)**	**(35 056)**	**18 755**	**(16 534)**	**(16 533)**	**30 801**	**(27 048)**	**(25 326)**	**120 073**	**(30 277)**	**(12 138)**	**(21 765)**
Cash/cash equivalents at the month/year beginning:		165 432	94 218	76 078	106 155	86 022	50 966	69 721	53 188	36 655	67 456	40 408	15 082	165 432	135 155	123 017
Cash/cash equivalents at the month/year end:		94 218	76 078	106 155	86 022	50 966	69 721	53 188	36 655	67 456	40 408	15 082	135 155	135 155	123 017	101 253

WC047 Bitou - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 25/08/2022

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 3 - Community Services		–	64	64	64	64	64	64	64	64	64	64	129	772	8 500	6 500
Vote 4 - Corporate Services		–	20	20	20	20	20	20	20	20	20	20	40	239	60	30
Vote 7 - Engineering Services		1 504	11 140	11 140	11 140	11 140	11 140	11 140	11 140	11 140	11 140	11 140	22 330	135 235	133 671	137 522
Vote 8 - Piblic Safety		–	102	102	102	102	102	102	102	102	102	102	205	1 230	1 050	1 100
Capital Multi-year expenditure sub-total	3	**1 504**	**11 327**	**11 327**	**11 327**	**11 327**	**11 327**	**11 327**	**11 327**	**11 327**	**11 327**	**11 327**	22 704	137 475	143 281	145 152
Single-year expenditure appropriation																
Vote 2 - Office of the Municipal Manager		–	8	8	8	8	8	8	8	8	8	8	16	96	–	–
Vote 3 - Community Services		–	1 304	1 304	1 304	1 304	1 304	1 304	1 304	1 304	1 304	1 304	2 609	15 652	11 086	1 563
Vote 4 - Corporate Services		–	171	171	171	171	171	171	171	171	171	171	342	2 052	1 046	716
Vote 5 - Financial Services		–	3	3	3	3	3	3	3	3	3	3	7	39	–	–
Vote 7 - Engineering Services		–	2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	2 805	5 610	33 661	19 950	29 460
Vote 8 - Piblic Safety		–	118	118	118	118	118	118	118	118	118	118	236	1 417	5 000	6 600
Capital single-year expenditure sub-total	3	**–**	**4 410**	**4 410**	**4 410**	**4 410**	**4 410**	**4 410**	**4 410**	**4 410**	**4 410**	**4 410**	8 820	52 917	37 082	38 338
Total Capital Expenditure	2	**1 504**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**31 524**	**190 392**	**180 363**	**183 490**

WC047 Bitou - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 25/08/2022

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**–**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**513**	**3 078**	**3 806**	**846**
Executive and council		–	8	8	8	8	8	8	8	8	8	8	16	96	–	–
Finance and administration		–	249	249	249	249	249	249	249	249	249	249	497	2 982	3 806	846
Community and public safety		**–**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**1 891**	**11 347**	**20 636**	**12 763**
Community and social services		–	121	121	121	121	121	121	121	121	121	121	242	1 452	–	–
Sport and recreation		–	642	642	642	642	642	642	642	642	642	642	1 283	7 700	14 586	5 063
Public safety		–	183	183	183	183	183	183	183	183	183	183	366	2 195	6 050	7 700
Economic and environmental services		**–**	**3 241**	**3 241**	**3 241**	**3 241**	**3 241**	**3 241**	**3 241**	**3 241**	**3 241**	**3 241**	**6 483**	**38 898**	**34 046**	**70 163**
Planning and development		–	4	4	4	4	4	4	4	4	4	4	8	50	50	50
Road transport		–	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	3 237	6 475	38 848	33 996	70 113
Trading services		**–**	**11 293**	**11 293**	**11 293**	**11 293**	**11 293**	**11 293**	**11 293**	**11 293**	**11 293**	**11 293**	**24 141**	**137 069**	**121 875**	**99 718**
Energy sources		–	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	2 717	6 988	34 156	41 763	13 544
Water management		–	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	4 624	9 247	55 484	42 467	44 772
Waste water management		–	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	3 355	6 710	40 258	34 646	38 402
Waste management		–	598	598	598	598	598	598	598	598	598	598	1 195	7 172	3 000	3 000
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**–**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**33 028**	**190 392**	**180 363**	**183 490**

WC047 Bitou - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**96 116**	**96 116**	**–**	**–**	**–**	**–**	**2 434**	**2 434**	**98 550**	**82 125**	**111 174**
Roads Infrastructure		17 269	17 269	–	–	–	–	–	–	17 269	12 245	40 591
Roads		16 769	16 769	–	–	–	–	–	–	16 769	12 245	39 091
Road Structures		500	500	–	–	–	–	–	–	500	–	1 500
Electrical Infrastructure		24 768	24 768	–	–	–	–	1 857	1 857	26 625	33 382	9 544
Power Plants		1 188	1 188	–	–	–	–	28	28	1 216	–	–
MV Substations		12 272	12 272	–	–	–	–	760	760	13 032	24 018	5 000
MV Networks		11 308	11 308	–	–	–	–	1 068	1 068	12 376	5 568	4 544
Capital Spares		–	–	–	–	–	–	–	–	–	3 796	–
Water Supply Infrastructure		32 446	32 446	–	–	–	–	–	–	32 446	21 568	25 257
Dams and Weirs		3 300	3 300	–	–	–	–	–	–	3 300	4 800	2 600
Boreholes		2 500	2 500	–	–	–	–	–	–	2 500	7 500	5 000
Pump Stations		–	–	–	–	–	–	–	–	–	2 100	2 150
Water Treatment Works		17 588	17 588	–	–	–	–	–	–	17 588	–	–
Distribution		8 809	8 809	–	–	–	–	–	–	8 809	6 903	15 226
Capital Spares		250	250	–	–	–	–	–	–	250	265	281
Sanitation Infrastructure		21 512	21 512	–	–	–	–	506	506	22 018	14 870	35 752
Pump Station		350	350	–	–	–	–	–	–	350	350	–
Reticulation		11 632	11 632	–	–	–	–	–	–	11 632	7 565	25 399
Waste Water Treatment Works		2 675	2 675	–	–	–	–	–	–	2 675	2 800	–
Outfall Sewers		655	655	–	–	–	–	–	–	655	655	8 353
Capital Spares		6 200	6 200	–	–	–	–	506	506	6 706	3 500	2 000
Solid Waste Infrastructure		–	–	–	–	–	–	72	72	72	–	–
Waste Transfer Stations		–	–	–	–	–	–	72	72	72	–	–
Information and Communication Infrastructure		120	120	–	–	–	–	–	–	120	60	30
Distribution Layers		120	120	–	–	–	–	–	–	120	60	30
Community Assets		**6 200**	**6 200**	**–**	**–**	**–**	**–**	**–**	–	6 200	**3 500**	**3 500**
Community Facilities		6 200	6 200	–	–	–	–	–	–	6 200	3 500	3 500
Cemeteries/Crematoria		600	600	–	–	–	–	–	–	600	3 500	3 500
Public Ablution Facilities		5 600	5 600	–	–	–	–	–	–	5 600	–	–
Other assets		**1 500**	**1 500**	**–**	**–**	**–**	**–**	**79**	**79**	1 579	**1 500**	**1 500**
Operational Buildings		**1 500**	**1 500**	**–**	**–**	**–**	**–**	**79**	**79**	**1 579**	**1 500**	**1 500**
Yards		–	–	–	–	–	–	25	25	25	–	–
Capital Spares		1 500	1 500	–	–	–	–	55	55	1 555	1 500	1 500
Computer Equipment		**1 219**	**1 219**	**–**	**–**	**–**	**–**	**–**	**–**	**1 219**	**621**	**1 078**
Computer Equipment		1 219	1 219	–	–	–	–	–	–	1 219	621	1 078
Furniture and Office Equipment		**507**	**507**	**–**	**–**	**–**	**–**	**174**	**174**	**681**	**100**	**100**
Furniture and Office Equipment		507	507	–	–	–	–	174	174	681	100	100
Machinery and Equipment		**4 572**	**4 572**	**–**	**–**	**–**	**–**	**–**	**–**	**4 572**	**3 625**	**3 511**
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**
Transport Assets		4 300	4 300	–	–	–	–	–	–	4 300	13 350	6 500
Total Capital Expenditure on new assets *to be adjusted*	1	**114 414**	**114 414**	**–**	**–**	**–**	**–**	**2 688**	**2 688**	**117 102**	**104 821**	**127 363**

WC047 Bitou - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		**200**	**200**	**–**	**–**	**–**	**–**	**1 040**	**1 040**	**1 240**	**2 987**	**1 250**
Roads Infrastructure		200	200	–	–	–	–	–	–	200	1 250	1 250
Road Structures		200	200	–	–	–	–	–	–	200	1 250	1 250
Electrical Infrastructure		–	–	–	–	–	–	1 040	1 040	1 040	1 737	–
MV Substations		–	–	–	–	–	–	–	–	–	772	–
MV Networks		–	–	–	–	–	–	1 040	1 040	1 040	965	–
Community Assets		**100**	**100**	**–**	**–**	**–**	**–**	**–**	–	100	**2 000**	**–**
Community Facilities		100	100	–	–	–	–	–	–	100	2 000	–
Halls		100	100	–	–	–	–	–	–	100	2 000	–
Other assets		**2 000**	**2 000**	**–**	**–**	**–**	**–**	**432**	**432**	2 432	**2 950**	**2 100**
Operational Buildings		**2 000**	**2 000**	**–**	**–**	**–**	**–**	**432**	**432**	**2 432**	**2 950**	**2 100**
Yards		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 100
Capital Spares		–	–	–	–	–	–	432	432	432	950	–
Computer Equipment		**1 021**	**1 021**	**–**	**–**	**–**	**–**	**–**	**–**	**1 021**	**425**	**138**
Computer Equipment		1 021	1 021	–	–	–	–	–	–	1 021	425	138
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**4 300**	**6 000**
Transport Assets		–	–	–	–	–	–	–	–	–	4 300	6 000
Total Capital Expenditure on renewal of existing assets *to be adjusted*	1	**3 321**	**3 321**	**–**	**–**	**–**	**–**	**1 472**	**1 472**	**4 793**	**12 662**	**9 488**

WC047 Bitou - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**24 163**	**24 163**	**–**	**–**	**–**	**–**	**–**	**–**	**24 163**	**28 889**	**26 949**
Roads Infrastructure		7 563	7 563	–	–	–	–	–	–	7 563	11 529	8 841
Roads		7 563	7 563	–	–	–	–	–	–	7 563	10 979	8 341
Road Furniture		–	–	–	–	–	–	–	–	–	550	500
Storm water Infrastructure		800	800	–	–	–	–	–	–	800	840	882
Storm water Conveyance		800	800	–	–	–	–	–	–	800	840	882
Electrical Infrastructure		10 033	10 033	–	–	–	–	–	–	10 033	10 509	10 855
Power Plants		316	316	–	–	–	–	–	–	316	351	372
HV Switching Station		2 077	2 077	–	–	–	–	–	–	2 077	2 308	2 423
MV Substations		7 640	7 640	–	–	–	–	–	–	7 640	7 850	8 060
Water Supply Infrastructure		2 994	2 994	–	–	–	–	–	–	2 994	3 119	3 305
Dams and Weirs		18	18	–	–	–	–	–	–	18	20	21
Boreholes		1 283	1 283	–	–	–	–	–	–	1 283	1 335	1 414
Pump Stations		22	22	–	–	–	–	–	–	22	24	25
Water Treatment Works		1 648	1 648	–	–	–	–	–	–	1 648	1 717	1 820
Distribution		22	22	–	–	–	–	–	–	22	24	25
Sanitation Infrastructure		2 773	2 773	–	–	–	–	–	–	2 773	2 893	3 066
Pump Station		2 593	2 593	–	–	–	–	–	–	2 593	2 702	2 864
Reticulation		180	180	–	–	–	–	–	–	180	191	202
Community Assets		**4 078**	**4 078**	**–**	**–**	**–**	**–**	**–**	–	4 078	**4 338**	**4 462**
Community Facilities		3 117	3 117	–	–	–	–	–	–	3 117	3 342	3 442
Halls		410	410	–	–	–	–	–	–	410	565	568
Centres		1 891	1 891	–	–	–	–	–	–	1 891	1 958	2 049
Fire/Ambulance Stations		637	637	–	–	–	–	–	–	637	640	645
Cemeteries/Crematoria		180	180	–	–	–	–	–	–	180	180	180
Sport and Recreation Facilities		**961**	**961**	**–**	**–**	**–**	**–**	**–**	**–**	**961**	**996**	**1 020**
Indoor Facilities		30	30	–	–	–	–	–	–	30	33	35
Outdoor Facilities		931	931	–	–	–	–	–	–	931	963	985
Other assets		**6 160**	**6 160**	**–**	**–**	**–**	**–**	**–**	**–**	6 160	**6 989**	**7 534**
Operational Buildings		**6 160**	**6 160**	**–**	**–**	**–**	**–**	**–**	**–**	**6 160**	**6 989**	**7 534**
Municipal Offices		6 160	6 160	–	–	–	–	–	–	6 160	6 989	7 534
Intangible Assets		**10 666**	**10 666**	**–**	**–**	**–**	**–**	**–**	**–**	**10 666**	**11 135**	**11 625**
Licences and Rights		**10 666**	**10 666**	**–**	**–**	**–**	**–**	**–**	**–**	**10 666**	**11 135**	**11 625**
Computer Software and Applications		10 666	10 666	–	–	–	–	–	–	10 666	11 135	11 625
Furniture and Office Equipment		**5**	**5**	**–**	**–**	**–**	**–**	**–**	**–**	**5**	**6**	**7**
Furniture and Office Equipment		5	5	–	–	–	–	–	–	5	6	7
Machinery and Equipment		**1 848**	**1 848**	**–**	**–**	**–**	**–**	**–**	**–**	**1 848**	**1 856**	**2 070**
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**
Transport Assets		1 639	1 639	–	–	–	–	–	–	1 639	1 677	1 698
Total Repairs and Maintenance Expenditure to be adjusted	1	**48 559**	**48 559**	**–**	**–**	**–**	**–**	**–**	**–**	**48 559**	**54 890**	**54 345**

WC047 Bitou - Supporting Table SB18d Consolidated Adjustments Budget - depreciation by asset class - 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**30 764**	**30 764**	**–**	**–**	**–**	**–**	**–**	**–**	**30 764**	**31 840**	**32 955**
Roads Infrastructure		7 472	7 472	–	–	–	–	–	–	7 472	7 733	8 004
Roads		6 731	6 731	–	–	–	–	–	–	6 731	6 967	7 211
Road Structures		740	740	–	–	–	–	–	–	740	766	793
Storm water Infrastructure		1 732	1 732	–	–	–	–	–	–	1 732	1 792	1 855
Drainage Collection		342	342	–	–	–	–	–	–	342	354	366
Storm water Conveyance		1 390	1 390	–	–	–	–	–	–	1 390	1 438	1 488
Electrical Infrastructure		5 165	5 165	–	–	–	–	–	–	5 165	5 346	5 533
MV Substations		985	985	–	–	–	–	–	–	985	1 019	1 055
MV Networks		2 157	2 157	–	–	–	–	–	–	2 157	2 232	2 310
LV Networks		1 997	1 997	–	–	–	–	–	–	1 997	2 066	2 139
Capital Spares		27	27	–	–	–	–	–	–	27	28	29
Water Supply Infrastructure		8 393	8 393	–	–	–	–	–	–	8 393	8 687	8 991
Boreholes		450	450	–	–	–	–	–	–	450	465	482
Reservoirs		1 652	1 652	–	–	–	–	–	–	1 652	1 710	1 770
Pump Stations		2 013	2 013	–	–	–	–	–	–	2 013	2 083	2 156
Water Treatment Works		2 742	2 742	–	–	–	–	–	–	2 742	2 838	2 937
Bulk Mains		864	864	–	–	–	–	–	–	864	894	925
Distribution		673	673	–	–	–	–	–	–	673	696	721
Sanitation Infrastructure		6 302	6 302	–	–	–	–	–	–	6 302	6 522	6 750
Pump Station		3 837	3 837	–	–	–	–	–	–	3 837	3 971	4 110
Reticulation		931	931	–	–	–	–	–	–	931	963	997
Waste Water Treatment Works		1 184	1 184	–	–	–	–	–	–	1 184	1 226	1 269
Outfall Sewers		350	350	–	–	–	–	–	–	350	362	375
Solid Waste Infrastructure		1 159	1 159	–	–	–	–	–	–	1 159	1 199	1 241
Landfill Sites		275	275	–	–	–	–	–	–	275	284	294
Waste Transfer Stations		884	884	–	–	–	–	–	–	884	915	947
Information and Communication Infrastructure		543	543	–	–	–	–	–	–	543	562	581
Data Centres		285	285	–	–	–	–	–	–	285	295	305
Core Layers		26	26	–	–	–	–	–	–	26	27	28
Distribution Layers		232	232	–	–	–	–	–	–	232	240	248
Community Assets		**3 210**	**3 210**	**–**	**–**	**–**	**–**	**–**	–	3 210	**3 322**	**3 441**
Community Facilities		1 895	1 895	–	–	–	–	–	–	1 895	1 962	2 033
Halls		84	84	–	–	–	–	–	–	84	86	89
Centres		426	426	–	–	–	–	–	–	426	441	456
Clinics/Care Centres		3	3	–	–	–	–	–	–	3	3	4
Testing Stations		66	66	–	–	–	–	–	–	66	69	71
Libraries		706	706	–	–	–	–	–	–	706	731	756
Cemeteries/Crematoria		20	20	–	–	–	–	–	–	20	20	21
Public Open Space		168	168	–	–	–	–	–	–	168	173	182
Public Ablution Facilities		83	83	–	–	–	–	–	–	83	85	88
Airports		341	341	–	–	–	–	–	–	341	353	365
Sport and Recreation Facilities		**1 314**	**1 314**	**–**	**–**	**–**	**–**	**–**	**–**	**1 314**	**1 360**	**1 408**
Outdoor Facilities		1 314	1 314	–	–	–	–	–	–	1 314	1 360	1 408
Investment properties		**1**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	1	**1**	**1**
Revenue Generating		**1**	**1**	**–**	**–**	**–**	**–**	**–**	**–**	1	**1**	**1**
Improved Property		1	1	–	–	–	–	–	–	1	1	1
Other assets		**920**	**920**	**–**	**–**	**–**	**–**	**–**	**–**	920	**952**	**986**
Operational Buildings		**920**	**920**	**–**	**–**	**–**	**–**	**–**	**–**	**920**	**952**	**986**
Municipal Offices		920	920	–	–	–	–	–	–	920	952	986
Computer Equipment		**1 095**	**1 095**	**–**	**–**	**–**	**–**	**–**	**–**	**1 095**	**1 133**	**1 173**
Computer Equipment		1 095	1 095	–	–	–	–	–	–	1 095	1 133	1 173
Furniture and Office Equipment		**455**	**455**	**–**	**–**	**–**	**–**	**–**	**–**	**455**	**471**	**487**
Furniture and Office Equipment		455	455	–	–	–	–	–	–	455	471	487
Machinery and Equipment		**1 281**	**1 281**	**–**	**–**	**–**	**–**	**–**	**–**	**1 281**	**1 323**	**1 370**
Machinery and Equipment		1 281	1 281	–	–	–	–	–	–	1 281	1 323	1 370
Transport Assets		**4 557**	**4 557**	**–**	**–**	**–**	**–**	**–**	**–**	**4 557**	**4 707**	**4 881**
Transport Assets		4 557	4 557	–	–	–	–	–	–	4 557	4 707	4 881
Total Depreciation to be adjusted	1	**42 281**	**42 281**	**–**	**–**	**–**	**–**	**–**	**–**	**42 281**	**43 749**	**45 293**

WC047 Bitou - Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**57 374**	**57 374**	**–**	**–**	**–**	**–**	**2 672**	**2 672**	**60 046**	**52 426**	**44 736**
Roads Infrastructure		15 500	15 500	–	–	–	–	899	899	16 399	14 856	25 272
Roads		13 500	13 500	–	–	–	–	899	899	14 399	11 356	22 772
Road Structures		2 000	2 000	–	–	–	–	–	–	2 000	3 500	2 500
Storm water Infrastructure		4 000	4 000	–	–	–	–	179	179	4 179	2 500	2 500
Storm water Conveyance		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
MV Networks		3 641	3 641	–	–	–	–	83	83	3 725	1 994	–
LV Networks		–	–	–	–	–	–	290	290	290	2 000	2 000
Water Supply Infrastructure		15 367	15 367	–	–	–	–	1 220	1 220	16 588	14 350	12 814
Reservoirs		10 000	10 000	–	–	–	–	–	–	10 000	–	–
Water Treatment Works		250	250	–	–	–	–	1 220	1 220	1 470	4 750	–
Distribution		3 517	3 517	–	–	–	–	–	–	3 517	1 600	–
Distribution Points		300	300	–	–	–	–	–	–	300	–	2 814
Capital Spares		1 300	1 300	–	–	–	–	–	–	1 300	8 000	10 000
Sanitation Infrastructure		18 865	18 865	–	–	–	–	–	–	18 865	16 726	2 150
Pump Station		900	900	–	–	–	–	–	–	900	900	–
Reticulation		1 500	1 500	–	–	–	–	–	–	1 500	1 500	1 500
Waste Water Treatment Works		16 165	16 165	–	–	–	–	–	–	16 165	13 926	–
Outfall Sewers		300	300	–	–	–	–	–	–	300	400	650
Community Assets		**6 500**	**6 500**	**–**	**–**	**–**	**–**	**352**	352	6 852	**10 136**	**1 563**
Community Facilities		1 200	1 200	–	–	–	–	352	352	1 552	–	–
Halls		–	–	–	–	–	–	152	152	152	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	200	200	200	–	–
Cemeteries/Crematoria		1 200	1 200	–	–	–	–	–	–	1 200	–	–
Sport and Recreation Facilities		**5 300**	**5 300**	**–**	**–**	**–**	**–**	**–**	**–**	**5 300**	**10 136**	**1 563**
Outdoor Facilities		5 300	5 300	–	–	–	–	–	–	5 300	10 136	1 563
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**1 300**	**1 300**	1 300	**–**	**–**
Revenue Generating		**–**	**–**	**–**	**–**	**–**	**–**	**1 300**	**1 300**	1 300	**–**	**–**
Improved Property		–	–	–	–	–	–	1 300	1 300	1 300	–	–
Machinery and Equipment		**300**	**300**	**–**	**–**	**–**	**–**	**–**	**–**	**300**	**318**	**340**
Machinery and Equipment		300	300	–	–	–	–	–	–	300	318	340
Total Capital Expenditure on upgrading of existing assets *to be adjusted*	1	**64 174**	**64 174**	**–**	**–**	**–**	**–**	**4 324**	**4 324**	**68 497**	**62 880**	**46 639**

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	
R thousand			3	6	4	4	5	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:													
List all capital programs/projects grouped by Municipal Vote													
ROADS, TRANSPORT & STORM WATER													
WITTEDRIFT-STORMWATER UPGRADES	UPGRADING OF STORMWATER(MASTERPLAN ITEM) - Wittedrift		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		WWP230	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-subs 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		ELE230	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 Transformers		ELE220	Yes				12 272	13 004	15 118	–	–	–
PLETT: UPGRADE O/H TO U/G NETWORK (LV)	Ageing Low Voltage Networks to be upgraded with underground		ELE230	Yes				–	290	2 000	–	2 000	–
ELECTRIFICATION OF INFORMAL SETTLEMENT	New/Upgrade of Electrical Networks in Informal Settlements in the greater Bitou Area		ELE220	Yes				1 741	1 825	–	–	–	–
ELECTRIFICATION OF 204 HOUSEHOLD FOR EBENEZER PHASE A	ELECTRIFICATION OF 204 HOUSEHOLD FOR EBENEZER PHASE A		EBER202	Yes				1 188	1 216	200	–	–	–
SECURITY KEY SITES	Provision of security at various key sites to prevent theft and vandalism		ELE220	Yes				–	29				
NEW STREETLIGHTS	New Streetlights		ELE221	Yes				3 000	3 894	500	–	–	–
ELECTRIFICATION OF EBENEZER	ELECTRIFICATION OF EBENEZER		ELE231	Yes				4 720	4 894	–	–	–	–

REPLACEMENT OF THE FAULTY CABLE WITTEDRIFT	Masterplan Project: Replace Faulty Underground Cable to complete Ring Feed		ELE221:	**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		WAS220	**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**	**–**
Entities:													
List all capital programs/projects grouped by Municipal Entity													
Entity Name													
Project name													

WC047 Bitou - Supporting Table SB20 Adjusted Budget Municipal Entity Performance Summary - 25/08/2022

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 8	Other Adjusts. 9	Total Adjusts. 10	Adjusted Budget 11	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue By Municipal Entity												
Entity 1 total revenue									–	–		
Entity 2 total revenue									–	–		
Entity 3 (etc) total revenue									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Revenue	1	–	–	–	–	–	–	–	–	–	–	–
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									–	–		
Entity 2 total operating expenditure									–	–		
Entity 3 etc. total operating expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Operating Expenditure	2	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									–	–		
Entity 2 total capital expenditure									–	–		
Entity 3 etc. total capital expenditure									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
									–	–		
Total Capital Expenditure	2	–	–	–	–	–	–	–	–	–	–	–