Special Council (OPEN) Meeting

12 December 2025

Addendum 1:

SECTION 1

OFFICE OF THE MUNICIPAL MANAGER

ITEM C/1/361/12/25

INTRODUCTION OF POLICY AND PROCEDURE - UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (UIFW)

Portfolio Comm:	**Strategic Service & Office of the MM**	**Demarcation:**	**All Wards**
File Ref:	**5/15/5/P**	**Delegation:**	**Council**

Attachments **Policy and Procedure – Unauthorized, Irregular, Fruitless and Wasteful Expenditure**

Report from: **Acting Municipal Manager**

Author: **Acting Municipal Manager**

Date: **11 December 2025**

PURPOSE OF THE REPORT

The purpose of this item is to introduce the Policy and Procedure – Unauthorised, Irregular, Fruitless and Wasteful Expenditure to Council for its approval and implementation.

BACKGROUND

Section 32 of the MFMA requires a municipality to deal with Unauthorised, irregular, fruitless and wasteful expenditure if it occurs, Section 78 of the MFMA require each senior manager as well as the accounting officer to prevent UIFW expenditure and to implement systems of control to avoid same.

The MFMA furthermore places responsibility on the accounting officer as well as the Executive Mayor and council to deal with UIFW expenditure.

Council on 31 August 2022, considered and approved a framework to deal with UIFW expenditure and supply chain management abuse.

Council has since then not specifically approved a policy to give guidance to all aspects related to the treatment of UIFW, and it has become essential to do so, not only as a prudent financial management practice, but to also ensure that the National Treasury is satisfied that consequence management is applied where there are transgressions of legislative frameworks and to show commitment to compliance with the MFMA, regulations and circulars in this regard.

FINANCIAL IMPLICATION

National Treasury has withheld Bitou Municipality's equitable share until such time that the council approves and implements this policy.

Section 1: Office of Municipal Manager

RELEVANT LEGISLATION

Constitution of Republic of South Africa
Municipal Financial Management Act, regulations and circulars
Municipal Supply Chain Management regulations

RECOMMENDED BY THE ACTING MUNICIPAL MANAGER

That the Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy, be approved.

RECOMMENDED BY THE EXECUTIVE MAYOR

That the Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy, be approved.

BITOU LOCAL MUNICIPALITY

Draft Policy and Procedure – Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy – December 2025

Contents

1. POLICY TITLE

UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE POLICY

2. PURPOSE

1.1 The purpose of this policy is to define and regulate unauthorised, irregular or fruitless and wasteful expenditure. The aim is to prevent unauthorised, irregular or fruitless and wasteful expenditure; to identify and investigate unauthorised, irregular or fruitless and wasteful expenditure; to respond appropriately in accordance with the law and to address instances of unauthorised, irregular or fruitless and wasteful expenditure conclusively.

1.2 In terms of section 4(2)(a) of the Municipal Systems Act (MSA) the Council has a duty to use the resources of the municipality in the best interest of the local community. This duty is extended to individual Councillors through the Code of Conduct for Councillors which states that a Councillor must:

(a) "perform the functions of office in good faith, honestly and in a transparent manner; and

(b) "at all times act in the best interests of the community and in such a way that the credibility and integrity of the municipality are not compromised."

3. DEFINITIONS

In this Policy, unless the context otherwise indicates:

(a) **"Allocation"**, in relation to a municipality, means –

i. a municipality's share of the local government's equitable share referred to in section 214(1)(a) of the Constitution;
ii. an allocation of money to a municipality in terms of section 214(1)(c) of the Constitution;
iii. an allocation of money to a municipality in terms of a provincial budget; or
iv. any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

(b) **"BM",** means Bitou Local Municipality.

(c) **"CFO"**, means Chief Financial Officer.

(d) **“Fruitless and wasteful expenditure”** means expenditure that was made in vain and could have been avoided had reasonable care been exercised. *The phrase ”made in vain” indicates that the municipality derived no value for money from the expenditure or the use of other resources.* Fruitless and wasteful expenditure must fulfil both the conditions in the definition, namely, that it was made in vain and it would have been avoided had reasonable care been exercised.

(e) **“IDP”,** means Integrated Development Plan

(f) **“Irregular expenditure‟**, in relation to a municipality or municipal entity, means:

i. expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the MFMA, and which has not been condoned in terms of section 170;
ii. expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
iii. expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
iv. expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality’s by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of “unauthorised expenditure”.

(g) **“MBRR”,** means Municipal Budget and Reporting Regulations.

(h) **“MFMA”,** means Municipal Financial Management Act.

(i) **“Overspending‟ –**

i. In relation to the budget of a municipality, means causing the operational or capital expenditure incurred by the municipality during financial year to exceed the total amount appropriated in that year’s budget for its operational or capital expenditure as the case may be;
ii. In relation to a vote, means causing expenditure under the vote to exceed the amount appropriated for that vote; or
iii. In relation to expenditure under section 26, means causing expenditure under that section to exceed the limits allowed in subsection (5) of that section.

(j) **“Policy”**, means a guide or framework enabling a municipality to achieve its objectives in the interest of the community. It is a basic principle by which a municipality is guided.

(k) **"SFA"**, means strategic focus areas.

(l) **"Unauthorised expenditure"**, in relation to a municipality, means any expenditure incurred by a municipality otherwise than in accordance with section 15 or 11(3) of the MFMA, and includes –

  i. overspending of the total amount appropriated in the municipality's approved budget;
  ii. overspending of the total amount appropriated for a vote in the approved budget;
  iii. expenditure from a vote unrelated to the department or functional area covered by the vote;
  iv. expenditure of money appropriated for a specific purpose, otherwise than for that specific purpose;
  v. spending of an allocation referred to in paragraph (b), (c) or (d) of the definition of "allocation" in the MFMA otherwise than in accordance with any conditions of the allocation; or a grant by the municipality otherwise than in accordance with the MFMA.

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

(n) **UIF&W**, means Unauthorised, Irregular, Fruitless and Wasteful Expenditure

4. STRATEGIC INTENT

The strategic focus areas (SFA) of the BITOU Municipality are enshrined in the Bitou Municipalities Integrated Development Plan (IDP). This policy supports the following strategic focus areas.

a. Opportunity Bitou Municipality
   Provide excellent and sustainable services to all residents and facilitate growth and expand economic opportunities to empower communities.

b. Well-run Bitou Municipality
   Achieve long term financial sustainability and building a capable, developmental, transformed and productive workforce.

c. The underlying tenets of a Well-run Bitou Municipality are the principles of openness and due process. A well-run Bitou Municipality is the guarantor of all other government programmes. Citizens need to know that the government works for them, is accountable to them and answers to them at all times. Governments manage public resources and programmes, and as such, they must be constantly scrutinised in public to ensure responsible management.

5. LEGAL MANDATES AND REGULATORY FRAMEWORK

The following Laws and regulations, amongst others, inform this policy:

a. Section 29 and Section 32 of the MFMA
b. Sections 170 and 173 of the MFMA
c. Regulations 23 and 74 of the NT Municipal Budget and Reporting Regulations
d. Relevant GRAP standards
e. MFMA Circular 68 of 2013

6. STRATEGIC POLICY OBJECTIVES

It is the strategic objectives of the policy to inter-alia achieve the following in respect of the administration of Bitou Municipality:

a. Emphasizing the accountability of employees;

b. Ensuring that employees have a clear and comprehensive understanding of the procedures they must follow when dealing with unauthorised, irregular or fruitless and wasteful expenditure;

c. Ensuring that resources made available to employees are utilized efficiently, effectively, economically and for authorized official purposes;

d. Ensuring that the Municipality's resources are managed in compliance with the MFMA, the Municipal Budget and Reporting Regulations and other relevant legislation; and

e. Ensure that unauthorised, irregular or fruitless and wasteful expenditure is prevented, detected, processed, recorded, and reported timeously.

7. SCOPE OF THE POLICY

From a responsibility perspective, this policy is relevant to all employees and office bearers of the Municipality, whether full-time or part-time. It is, however, specifically applicable to the Council, Accounting Officer, Chief Financial Officer, Senior Managers, Officials and all employees with financial and fiduciary responsibilities, in particular, the aforementioned have a responsibility and have significant roles in:

a. Identifying the identity of the person who is liable for unauthorised, irregular or fruitless and wasteful expenditure.

b. Deciding on how to recover unauthorised, irregular or fruitless and wasteful expenditure from the person liable for that expenditure.

c. Determining the amount of unauthorised, irregular or fruitless and wasteful expenditure to be recovered, written off or provided for.

8. ROLES AND RESPONSIBILITIES

a. The Accounting Officer; the MFMA outlines the responsibilities of the Accounting Officer which include amongst others:

   i. To exercise all reasonable care to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure and must for this purpose implement effective, efficient and transparent processes of financial and risk management.
   ii. To inform, in writing the Mayor, Section 32 Committee (MPAC) and Council, as the case may be, if a decision is taken which, if implemented, is likely to result in unauthorised, irregular fruitless and wasteful expenditure.
   iii. On discovery of any unauthorised, irregular fruitless and wasteful expenditure to report promptly in writing, the particulars of the expenditure to the Mayoral Committee.
   iv. In addition to the responsibilities set out in the MFMA, the Accounting Officer must annually facilitate the revision of the Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy;
   v. Communicate and make this Policy accessible to all relevant stakeholders;
   vi. Monitor and regularly report on the impact of the Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy.
   vii. The Accounting Officer is also responsible for the interpretation and administration of the. Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy.

b. Senior Management of the municipality have the following responsibilities in accordance with Section 78(1)(c) of the MFMA:

   i. To prevent any unauthorised, irregular or fruitless and wasteful expenditure.
   ii. In addition to the MFMA responsibilities, a Senior Manager and all officials tasked with financial responsibilities must communicate the contents of this policy to subordinate staff and ensure compliance therewith.
   iii. Develop and enhance internal control measures on an ongoing basis to reduce the likelihood of UIF&W expenditure from being incurred.
   iv. Senior and other Managers with financial responsibilities, must report all instances of UIF&W expenditure to the Accounting Officer without delay.

c. Council and Public Office Bearers have the following responsibilities:

   i. Councillors are required to familiarize themselves with this Policy's contents, make their constituencies aware of it and oversee its implementation by the officials and;
   ii. To prevent any unauthorised, irregular or fruitless and wasteful expenditure.
   iii. To approve and adopt the Unauthorized, irregular, fruitless and wasteful expenditure Policy.
   iv. To comply with the contents of this policy.

9. DEALING WITH UNAUTHORISED EXPENDITURE

Essentially, “unauthorised expenditure” includes overspending on the total amount of the budget, overspending on a vote, the incurring of expenditure unrelated to a vote and the incurring of expenditure for a purpose other than the approved purpose.

A Directorate becoming aware of the need to incur unforeseen or unavoidable expenditure must immediately approach the Chief Financial Officer (CFO) with full details on the expenditure, providing information on the consequences of not incurring the expenditure as well as an indication of the expected cost (both for the current year as well as any recurring cost resulting from the event.

The following principles needs to be applied:

Principle 1: Confirmation of expenditure

Confirmation that the expenditure does not constitute expenditure that may not be allowed by the Executive Mayor as per section 72(2) of the Municipal Budget and Reporting Regulations (MBRR) must be given by the directorate when approaching the CFO.

Principle 2: Virement funds

The CFO will determine whether the cost cannot be dealt with through a process of virementing of funds within the relevant votes in accordance with the Municipal Virement Policy, if sufficient funds are available for shifting within the vote.

Principle 3: Approval of expenditure

Once the Municipal Manager has granted approval, the relevant Director will be required to submit a report to the Executive Mayor requesting approval. If approval is granted, the adjustment will be effected on the financial system of the municipality.

Principle 4: Delays

The abovementioned process must be dealt with as a priority in order to ensure that administrative delays do not exacerbate the situation.

Principle 5: Submission of budget requests

A request for incorporation in an adjustment budget must be made from the relevant Department to the Budget office for incorporating the expenditure approved by the Mayor within 60 days from date of approval as per Section 28 of the MFMA.

a. Role players - The role players and stakeholders who will ensure that unauthorised, irregular, fruitless and wasteful expenditure is being dealt with according to legislative requirements and council processes are:

i. The respective directorate / department who is responsible for preparing a report on the unforeseen and unavoidable expenditure when such expenditure occurs.
ii. The Supply Chain Section/the legal department) who is responsible for reviewing the report in order to confirm legal compliance.
iii. The Budget department who is responsible for confirming the financial implications.
iv. The Mayor who is responsible for reviewing, approving and tabling the report at Council for noting.

b. Regulatory context and directive

Unforeseen and unavoidable expenditure (MFMA Section 29). The Mayor of a municipality may in emergency or other exceptional circumstances authorise unforeseeable and unavoidable expenditure for which no provision was made in an approved budget.

Any such expenditure;

i. Must be in accordance with any framework that may be prescribed;
ii. May not exceed a prescribed percentage of the approval annual budget;
iii. Must be reported by the mayor to the municipal council at its next meetings; and
iv. Must be appropriated in an adjustment budget.

If such adjustment budget is not passed within 60 days after the expenditure was incurred, the expenditure is unauthorised and Section 32 of the MFMA applies.

Authorization of unforeseen and unavoidable expenditure (MBRR Section 71);

The mayor may authorize expenditure in terms of section 29 of the Act only if:

i. The expenditure could not have been foreseen at the time the annual budget of the municipality was passed; and
ii. The delay that will be caused pending approval of an adjustment budget by the municipal council in terms of section 28(2)(c) of the Act to authorize the expenditure may –
    - cause a disruption or suspension or serious threat to the continuation of municipal services.
    - lead to loss of life or serious injury or significant damage to property.
    - obstruct the municipality from instituting or defending legal proceedings on an urgent basis.
    - result in significant financial loss for the Municipality.

The mayor of a municipality may not authorize expenditure in terms of section 29 of the Act if the expenditure:

i. was considered by the council, but not approved in the annual budget of the municipality or an adjustments budget;
ii. is required for:
    - price increases of goods or services during the year;
    - new municipal services or functions during the financial year;

- the extension of existing municipal services of functions during the financial year;
- the appointment of personnel during the financial year; or
- allocating discretionary appropriations to any vote during the financial year or

iii. would contravene any existing council policy; or
iv. is intended to ratify irregular or fruitless and wasteful expenditure

c. Monetary limits on unforeseen and unavoidable expenditure, MBRR, Regulation 72

i. The amount of expenditure that the executive mayor of a municipality may authorize in terms of section 29 of the Act is limited to –
ii. 5% of the municipality's own revenue in the case of a municipality with approved total revenue in its current annual budget not exceeding R250 million;
iii. the greater of R5 million or 4% of the municipality's own revenue in the case of a municipality with approved total revenue in its current annual budget greater than R250 million but not exceeding R500 million; and
iv. R15 million per annum in the case of a municipality with approved total revenue in its current annual budget greater than R500 million.

d. Process to deal with unauthorised expenditure

i. Any employee who becomes aware of or suspects the occurrence of unauthorised expenditure must immediately report, in writing, such expenditure to the Accounting Officer or his/her delegate.

ii. On discovery of alleged unauthorised expenditure, such expenditure must be left in the account i.e. relevant vote and the Accounting Officer or his/her delegate should record the details of the expenditure in an unauthorised expenditure register. (Attached as "Annexure A".)

iii. The accounting officer or his/her delegate must investigate the alleged unauthorised expenditure to determine whether the expenditure meets the definition of unauthorised expenditure.

iv. During the period of investigation, the expenditure must remain in the expenditure account. The results of the investigation will determine the appropriate action to be taken regarding the expenditure.

v. Should the investigation reveal that the expenditure is in fact valid expenditure and therefore does not constitute unauthorised expenditure the details of the expenditure should be retained in the register for completeness purposes (and to provide an appropriate audit trail). The register must then be updated to reflect the outcome of the investigation.

vi. If the investigation indicates that the expenditure is in fact unauthorised expenditure the Accounting Officer must immediately report, in writing, the particulars of the expenditure to the Mayor.

vii. If Council subsequently authorises the unauthorised expenditure, the municipality requires no further action as the amount has already been expensed in the statement of financial performance. The register should be updated to reflect the fact that the unauthorised expenditure was condoned.

viii. If however, the Council does not authorise the amount, the accounting officer must take effective and appropriate action to recover the amount from the responsible person.

e. Process to authorise unauthorised expenditure

In considering approval of unauthorized expenditure, Council must consider the following factors:

i. Has the matter been referred to Council for a determination and decision?

ii. Has the nature, extent, grounds and value of the unauthorised expenditure been submitted to Council?

iii. Has the incident been referred to a Council committee for investigation and recommendations?

iv. Has it been established whether the accounting officer or official or public office bearer that made, permitted or authorized the unauthorized expenditure acted deliberately or in a negligent or grossly negligent manner?

v. Has the accounting officer informed Council, the mayor or the Section 32 committee (MPAC) that a particular decision would result in an unauthorised expenditure as per section 32(3) of the MFMA?

vi. Are there good grounds shown as to why an unauthorised expenditure should be approved? For example:

- the mayor, accounting officer or official was acting in the best interests of the municipality and the local community by making and permitting unauthorised expenditure;
- the mayor, accounting officer or official was acting in good faith when making and permitting unauthorised expenditure; and
- the municipality has not suffered any material loss as a result of the action.

In these instances, the Council may authorize the unauthorized expenditure. If unauthorised expenditure is approved by Council, there would be no further consequences for the political office-bearers or officials involved in the decision to incur the expenditure.

vii. Adjustments budgets to approve unauthorized expenditure:

Council may only approve unauthorized expenditure in an adjustments budget.

This can be addressed in three different adjustments budgets as follows:

1) Adjustments budget for unforeseen and unavoidable expenditure:

   An adjustments budget to allow Council to provide ex post authorization for unforeseen and unavoidable expenditure that was authorized by the mayor in terms of section 29 of the MFMA must be tabled in Council at the "first available opportunity" or within the 60 days after the expenditure was made. Should either of these timeframes be missed, the unforeseen and unavoidable expenditure must be treated in the same manner as any other type of unauthorised expenditure, and may still be authorized in one of the other adjustments budgets process described below.

2) Main adjustments budget:

   Council may approve unauthorized expenditure in the adjustments budget which may be tabled in Council "at any time after the mid-year budget and performance assessment has been tabled in the Council, but not later than 28 February of the current year". Where unauthorised expenditure from this period is not identified or investigated in time to include in this adjustments budget, it must be held over to the following adjustments budget process noted below.

3) Special adjustments budget to approve unauthorized expenditure:

   Council may approve unauthorized expenditure in a special adjustments budget tabled in Council when the mayor tables the annual report. This special adjustments budget "may only deal with unauthorised expenditure from the previous financial year which the Council is being requested to authorize in terms of section 32(2)(a)(i) of the Act."

f. Recovery of Unauthorised expenditure

All instances of unauthorised expenditure must be recovered from the liable official or political office-bearer, unless the unauthorised expenditure has been authorized by Council in an adjustment budget.

i. The Accounting Officer (or his/her delegate) must determine who the responsible party is from whom the amount should be recovered. This information would normally become evident while performing the investigation.

ii. The Accounting Officer (or his/her delegate) must in writing request that the liable official or political office-bearer to pay the amount relating to such unauthorised expenditure within 30 days. If the person/s fails to comply with the request, the matter may be handed to the municipality's legal division for the recovery of the debt through normal debt collection process

10. DEALING WITH IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is incurred and is in contravention with the Municipal Finance Management Act (Act No. 56 of 2003), the Municipal Systems Act (Act No. 32 of 2000), the Remuneration of Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the municipality's supply chain management policy or system of Delegation.

a. Categories of irregular expenditure

In considering irregular expenditure, it is important to take note of the following categories of Irregular expenditure:

i. Irregular Expenditure incurred as a result of a non-compliance with a Treasury regulation, the MFMA and the Supply Chain Management Policy.

   Example:

   Procuring of goods or services by means of quotations where the value of the goods/services exceed the set threshold as determined in the SCM policy for a specific procurement process to be followed. i.e. a written quotation process was followed instead of a formal quotation process.

ii. Irregular Expenditure incurred as a result of procuring goods or services by means of other than through competitive bids where the reason for deviating from the prescribed processes have not been recorded or approved in terms of section 17 of the SCM regulations.

iii. Irregular Expenditure resulting from non-adherence to the delegation of authority as approved, i.e. a procurement process was signed off by the incorrect level of authority.

iv. Irregular Expenditure incurred as a result of expenditure outside contracts or contracts expired and not renewed or extended in terms of MFMA section 116.

b. Procedures for dealing with and the condonation of irregular expenditure.

As part of the enclosed procedures (Annexure B), provision is made for accounting officers to forward submissions to the Provincial Treasury or the relevant authority to request condonation for non-compliance with the MFMA or other legislation respectively. The treasury to which the submission must be forwarded will depend on the provision that was contravened. It must, however, be emphasized that submissions requesting condonation for non-compliance must contain detailed motivation as to why the irregular expenditure in question should be considered for condonation, together with steps that have been taken to avoid a recurrence of this type of irregular expenditure.

i. Any employee who becomes aware of or suspects the occurrence of irregular expenditure must immediately report, in writing, such expenditure to the Accounting Officer or his/her delegated authority.

ii. On discovery of the alleged irregular expenditure, such expenditure must be left in the account i.e. relevant vote, and the Accounting Officer or his/her delegate should record the details of the expenditure in an irregular expenditure register. (Attached as “Annexure A”.)

iii. The accounting officer or his/her delegate must investigate the alleged irregular expenditure to determine whether the expenditure meets the definition of irregular expenditure.

iv. During the period of investigation, the expenditure must remain in the expenditure account. The results of the investigation will determine the appropriate action to be taken regarding the expenditure.

v. During the investigation, consideration must be given to the following:

- Has anyone been prejudiced through the incurrence of the expenditure
- Was there an intent to circumvent specific SCM processes
- Has anyone received an unfair advantage or benefit from the procurement of the goods or services.
- Was there negligence from any official in the process
- Did the municipality receive value for money in the procurement

vi. Should the investigation reveal that the expenditure is in fact not irregular by nature, the expenditure should be retained in the register for completeness purposes (and to provide an appropriate audit trail). The register must then be updated to reflect the outcome of the investigation. The expenditure will not be disclosed as irregular once the investigation has concluded that it was in fact a regular procurement.

vii. If the investigation indicates that the expenditure is in fact irregular expenditure the Accounting Officer must immediately report, in writing, the particulars of the expenditure to the Mayor.

viii. If Council subsequently writes off the expenditure, the municipality requires no further action as the amount has already been expensed in the statement of financial performance. The register should be updated to reflect the fact that the irregular expenditure was written off.

ix. If however, the Council does not write off the amount, the accounting officer must take effective and appropriate action to recover the amount from the responsible person.

x. The register must be updated to reflect that the irregular expenditure was written off and the notes to the annual financial statements must also be updated to reflect the writing off of the irregular expenditure.

xi. In instances where approval is not granted for the writing off of irregular expenditure, immediate steps must be taken to recover such expenditure from the relevant person, if he/she is liable in law.

c. Recovery of Irregular expenditure

All instances of irregular expenditure must be recovered from the liable official or political office-bearer, unless the irregular expenditure has been certified by the Municipal Council as irrecoverable, and that no official or office bearer can be held liable, and the Council has granted approval for it to be written off.

i. The Accounting Officer (or his/her delegate) must determine who the responsible party is from whom the amount should be recovered. This information would normally become evident while performing the investigation.

ii. The Accounting Officer (or his/her delegate) must in writing request that the liable official or political office-bearer to pay the amount relating to such irregular expenditure within 30 days. If the person/s fails to comply with the request, the matter must dealt with by means of normal debt collection procedures.

11. DEALING WITH FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure can arise from a range of events, activities and actions varying from a simple oversight in performing an administrative task to a deliberate and/or an intentional transgression of relevant laws and regulations.

It is of essence to consider the definition of “Fruitless and Wasteful Expenditure” when a conclusion is made whether the expenditure can be regarded as such.

Fruitless and wasteful expenditure is defined as expenditure made in vain and which could have been avoided, had reasonable care being taken.

It seems that the most logical approach to address assess whether or not expenditure can be classified as fruitless and wasteful expenditure is to ask a few elementary questions prior to the spending of municipal funds such as:

a. Determining whether the expenditure meets the definition of fruitless and wasteful expenditure;

i. Did the intended spending relate to the formal powers of the municipality?
A municipality may perform only those functions and powers conferred to it by the Constitution and relevant legislation. Any expenditure incurred relating to an Act or any action conducted or exercised outside those functions and powers will result in fruitless and wasteful expenditure notwithstanding whether sufficient provision has been made on the budget and correct procedures were followed in incurring the expenditure.

ii. Would the expenditure further the interest of the municipality?
The expenditure incurred to obtain a service, inventory, and asset or to render a service, etc. must have been necessary and ideally unavoidable to enable the Municipality to exercise its functions and powers in accordance with the relevant legislation.

iii. Was it essential to incur the intended expenditure?
It is of paramount importance to incur expenditure only when it is really necessary or essential for purposes as mentioned above. One should be satisfied that non incurrence of such expenditure will have a negative impact on the lawful activities of the Municipality.

iv. Was any other option perhaps available to prevent the intended expenditure or to reduce it?
This question overlaps to some extent with question above but it is more specific in the sense that it put pressure on the Municipality to apply its mind and to consider all possible options. Should it appear after the expenditure has been incurred that a more effective and perhaps a less expensive option was at the disposal of the Municipality but that it was ignored or disregarded without good cause the expense will be regarded as fruitless and wasteful.

b. Process to deal with fruitless and wasteful expenditure

i. Any official who becomes aware of or suspects the occurrence of fruitless and wasteful expenditure should immediately report in writing, the particulars of such expenditure which are within his or her knowledge, to the Accounting Officer or his or her delegate;

ii. Once the Accounting Officer or his or her delegate has received the report alleging the occurrence of fruitless and wasteful expenditure, the details of such expenditure must be recorded in a register for irregular or fruitless and wasteful expenditure.

iii. The Accounting Officer or his or her delegate should investigate the alleged fruitless and wasteful expenditure to determine whether the expenditure meets the definition of irregular or fruitless and wasteful expenditure;

iv. For accounting records purposes, during the investigation, the expenditure must remain in the expense account i.e. the vote of the department within the municipality. The results of the investigation will determine the appropriate action to be taken regarding such expenditure. Should the investigation reveal that the expenditure is not fruitless and wasteful expenditure as defined; the details of the expenditure should be retained in the register for record purposes and to provide a full audit trail. The register must be updated to reflect the outcome of the investigation. The accounting records will not disclose any record of the transaction if the investigation finds that the expenditure was not fruitless and wasteful by nature.

v. Should the investigation reveal that the expenditure is fruitless and wasteful expenditure as defined above, the Accounting Officer must immediately report, in writing, the particulars of such expenditure to the Mayor. The register must be updated to reflect the outcome of the investigation;

vi. The Accounting Officer must also include the expenditure in the relevant department's monthly revenue and expenditure report submitted to Council in terms of the MFMA; and

vii. For accounting records purposes, the fruitless and wasteful expenditure must be treated as an asset (debtor) in the books of the municipality until such time as the expenditure is recovered from the responsible person or certified by Council as irrecoverable and written off in the Annual Financial Statements.

c. Recovery of fruitless expenditure

All instances of fruitless and wasteful expenditure must be recovered from the liable official or political office-bearer, unless the expenditure has been certified by the Municipal Council as irrecoverable, and that no official or office bearer can be held liable, and the Council has granted approval for it to be written off.

i. The Accounting Officer (or his/her delegate) must determine who the responsible party is from whom the amount should be recovered. This information would normally become evident while performing the investigation and a subsequent disciplinary process where applicable.

ii. The Accounting Officer (or his/her delegate) must request in writing that the liable official or political office-bearer to pay the amount relating to such fruitless and wasteful expenditure within 30 days. If the person/s fails to comply with the request, the matter must dealt with by means of normal debt collection procedures.

12. ROLE OF THE COUNCIL INVESTIGATION COMMITTEE (MPAC)

In terms of section 74 of the Municipal Budget and Reporting Regulations contained in Government Notice 393 of 17 April, 2009, a Council committee appointed to investigate the recoverability of any unauthorised, irregular or fruitless and wasteful expenditure must consider:

i. the measures already taken to recover such expenditure;
ii. the cost of the measures already taken to recover such expenditure;
iii. the estimated cost and likely benefit of further measures that can be taken to recover such expenditure; and
iv. submit a motivation explaining its recommendation to the Council for a final decision.

The accounting officer must provide the committee concerned with such information it may require for the purpose of conducting a proper investigation.

The committee cannot finally dispose of any matter referred to it and it must therefore provide the Municipal Council with a clear recommendation of how to finally deal with the matter brought before it. Council should consider the matter and resolve to either authorise unauthorised expenditure or write-off irregular or fruitless and wasteful expenditure.

13. INVESTIGATION AND DISCIPLINARY ACTION

In terms of sections 172 and 173 of the MFMA, an Accounting Officer is guilty of financial misconduct and an offence respectively if he or she:

a) wilfully or negligently fails to take effective and appropriate steps to prevent unauthorised, irregular or fruitless and wasteful expenditure as required by the MFMA;

b) fails to take effective and appropriate disciplinary steps against an official in the department who makes or permits unauthorised, irregular or fruitless and wasteful expenditure; and

c) Fails to report unauthorised, irregular or fruitless and wasteful expenditure in terms of the MFMA.

As soon as the accounting officer becomes aware of an allegation of financial misconduct against an official, the Accounting Officer has a responsibility to ensure that the Mayor initiates an investigation into the matter and if the allegations are confirmed, holds a disciplinary hearing in accordance with the prescripts of the applicable legislation.

In terms of section 172 of the MFMA, an official of a department to whom a duty or power has been assigned commits an act of financial misconduct if that official will fully or negligently fails to perform that duty or exercise that power in line with applicable legislation.

In terms of the MFMA, the accounting officer must take appropriate and effective disciplinary steps against an official who makes or permits unauthorised, irregular or fruitless and wasteful expenditure.

When an accounting officer determines the appropriateness of disciplinary steps against an official in terms of applicable legislation, he or she must take into account the following:

I. circumstances of the transgression;
II. extent of the expenditure involved; and
III. nature and seriousness of the transgression.

d) Ratification of minor breaches of the procurement process

The accounting officer may ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which ***are purely technical in nature*** provided that this provision is included in the municipality's supply chain management policy and the official or committee who committed the breach had the delegated authority to perform the function.

e) Disciplinary charges for Irregular or Fruitless and Wasteful Expenditure

If, after having followed a proper investigation, the Council concludes that the political office-bearer or official responsible for making, permitting or authorizing irregular expenditure did not act in good faith, then the municipality must consider instituting disciplinary action and/or criminal charges against the liable person/s.

If the irregular expenditure falls within the ambit of the above description, then the Council, mayor or accounting officer (as may be relevant) must institute disciplinary action as follows:

f) Financial misconduct in terms of section 171 of the MFMA:
I. in the case of an official that deliberately or negligently: contravened a provision of the MFMA which resulted in irregular expenditure;
II. or made, permitted or authorized an irregular expenditure (due to noncompliance with any of legislation mentioned in the definition of irregular expenditure);

g) Breach of the Code of Conduct for Municipal Staff Members: in the case of an official whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the Code; and

h) Breach of the Code of Conduct for Councillors: in the case of a political office bearer, whose actions in making, permitting or authorizing an irregular expenditure constitute a breach of the code. This would also include instances where a Councillor knowingly voted in favour or agreed with a resolution before Council that contravened legislation resulting in irregular expenditure when implemented, or where the political office-bearer improperly interfered in the management or administration of the municipality.

i) Criminal charges arising from an act of Irregular or Fruitless and Wasteful expenditure:

I. If, after following a proper investigation, the Council concludes that the official or political office-bearer responsible for making, permitting or authorising an instance of irregular expenditure acted deliberately or negligently, then the Council must institute disciplinary procedures and lay criminal charges against the liable official or political office-bearer.

II. If the irregular expenditure was the result of a breach of the definition of irregular expenditure it must be considered in terms of Section 173 of the MFMA.

14. RECOVERY OF UIF&W EXPENDITURE

Notwithstanding the disciplinary process, the accounting officer must identify the official who is responsible for the unauthorised, irregular or fruitless and wasteful expenditure.

The relevant information would normally be evident from the investigation process.

The amount of the expenditure should be recovered from the official concerned by taking the following steps:

a) The accounting officer must write to the official concerned and request him or her to pay the amount within 30 days or in reasonable instalments.

b) Reasonable instalments will vary from case to case depending on such factors as the total amount involved and the affordability level of the official concerned.

c) The accounting officer is expected to apply his or her discretion judiciously.

   i. Should the official refuse or fail to pay as requested, the matter may be referred to an attorney for recovery.

   ii. If the amount is not recoverable, the accounting officer may request Council to certify the debt as irrecoverable and write it off in terms of the municipal adopted policy.

   iii. All instances of irregular expenditure must be recovered from the liable official or political office-bearer, unless the expenditure is certified by the municipal Council, after investigation by a Council committee, as irrecoverable and is written off by the Council.

iv. Irregular expenditures resulting from breaches of the Public Office-Bearers Act is an exception in that the irregular expenditure must be recovered from the political office-bearer to whom it was paid, who might not have been responsible for making, permitting or authorizing the irregular expenditure.

v. Once it has been established who is liable for the irregular expenditure, the accounting officer must in writing request that the liable political office-bearer or official pay the amount within 30 days or in reasonable instalments. If the person fails to comply with the request, the matter must be recovered through the normal debt collection process of the municipality.

15. REPORTING OF UIF&W EXPENDITURE

The accounting officer must comply with the following reporting requirements: Completion of the register monthly.

a. Immediately upon discovery of unauthorised, irregular or fruitless, and wasteful expenditure, the accounting officer must report the details of the unauthorised, irregular or fruitless, and wasteful expenditure to the Mayor.

   The report must include the following details:

   i. amount of the unauthorised, irregular or fruitless and wasteful expenditure;
   ii. description of the vote from which the expenditure was made;
   iii. reason why the unauthorised, irregular or fruitless and wasteful expenditure could not be avoided;
   iv. name and title of the responsible official;
   v. details of any recovery steps taken or to be taken by the municipality; and
   vi. details of any disciplinary steps taken or to be taken by the municipality.

b. The Accounting officer must comply with all the reporting requirements contained in Section 32 of the MFMA, including a report to the Auditor-General, The MEC for Local Government as well as reporting the matter to the SAPS if necessary.

c. The accounting officer must also include the expenditure in the relevant department's monthly revenue and expenditure report submitted to the Council in terms of the MFMA.

d. All unauthorised, irregular or fruitless and wasteful expenditure must be reported as a note to the annual financial statements.

e. The Accounting Officer must record the reasons for any deviations in terms of SCM regulations and report to the next Council meeting and disclose this expenditure in a note to the annual financial statements.

16. GOVERNANCE TABLE

Governance table	
Title	Unauthorised, Irregular, Fruitless and Wasteful Expenditure Policy
File Number	
Related Policies or Procedures	System of delegation
	SCM Policy
	Debt Collection and Credit Policy
	Budgets and Medium Term
	Revenue and Expenditure Framework
	Code of Conduct
Responsible Person	Accounting Officer
Original Author	S Westhead / F M Lötter
Date approved by Council	
Council Minute Number	
Effective date (After Council Approval of Policy)	
Last Review date	
Review Date	

17. CRIMINAL SANCTIONS

1. Councillors and officials of the municipality are also subject to criminal sanctions if they:-

Section	Offence
79	Deliberately or in a grossly negligent* way contravene or fail to comply with a condition of a delegation of power
173(5)(a)	Deliberately or in a grossly negligent way impede an accounting officer from complying with a provision of the Act.
173(5)(b)	Deliberately or in a grossly negligent way give incorrect, untrue or misleading information material to an investment decision relating to borrowing by the Municipality.
173(5)(b)	Illegally withdraw money from a municipal bank account.
173(5)(d)	Fail to disclose material information when the municipality borrows money.
173(5)(e)	Interfere in the supply chain management system.
173(5)(f)	Provide false or misleading information for the purposes of any document which must in terms of a requirement of the Act be submitted to the council, mayor or accounting officer, the Auditor-General, the National Treasury or be made public.

Gross negligence is a conscious and voluntary disregard of the need to use reasonable care, which is likely to cause foreseeable grave injury or harm to persons, property, or both. It is conduct that is extreme when compared with ordinary negligence, which is a mere failure to exercise reasonable care

18. CIVIL LIABILITY

Should an investigation find that an official, senior manager, accounting officer or a public office bearer acted in a way that was malicious, grossly negligent or that intentionally caused a financial loss or distress to the municipality, its assets and its resources, such a person may be held personally liable for the financial loss suffered by the Municipality and the accounting officer is authorised to recover the loss from the person through legal or other means necessary to recover the loss.

19. REGULAR REVIEW OF THE REGISTER

The unauthorised, irregular or fruitless and wasteful expenditure register should be reviewed on a quarterly basis by the chief financial officer of the municipality. This review will ensure that unauthorised, irregular or fruitless and wasteful expenditure are adequately disclosed, dealt with, recorded and that no mathematical errors exists.

20. ACCOUNTING TREATMENT

a. Unauthorised, irregular or fruitless and wasteful expenditure identified during one financial period, but not paid in the specific period should be recorded in the following financial year.
b. The cumulative unauthorised, irregular or fruitless and wasteful expenditure incurred at financial year end should be adequately and appropriately disclosed in the financial statements of the municipality.
c. Recognition and measurement of unauthorised, irregular or fruitless and wasteful expenditure shall be treated in terms of the latest available guidelines for the compilation of the Annual Financial Statements issued to municipalities by National Treasury on an annual basis and be in line with the latest GRAP requirements.
d. Disclosure of unauthorised, irregular or fruitless and wasteful expenditure
e. MFMA section 125 require accounting officers and accounting authorities to disclose in the notes to the Annual Financial Statements of the municipality particulars of any material unauthorised, irregular or fruitless and wasteful expenditure incurred during the financial year.
f. Particulars of any criminal or disciplinary steps taken as a result of such unauthorised, irregular or fruitless and wasteful expenditures should be disclosed in the notes to the Annual Financial Statements.

21. REGISTER FOR REPORTING - ANNEXURE A

Register of Unauthorized, Irregular, Fruitless and Wasteful Expenditure																				
No	Date of discovery	Date Reported to Accounting Officer	Transaction details				Person Liable (Official or Political Office Bearer)	Approved or recovered	Status											
			Date of	Payment Number	Amount	Description of Incident			IRR	UI	DP	CC	TR	P	WO	FW	U	Condoned Section 32 Committee (MPAC)	General comments
1																			
2																			
3																			
5																			

Description of codes

UI	Irregular expenditure Under Investigation
WO:	Written-off by council as irrecoverable
DP:	Disciplinary process initiated against responsible person
CC:	Criminal charges laid with SAPS
U	Unauthorized
TR	Transferred to receivables for recovery
FW	Fruitless and Wasteful
IRR	Irregular Expenditure
P	Paid or in process of paying instalments

SECTION 2

FINANCE

ITEM C/2/315/12/25

2ND ADJUSTMENT BUDGET – ADJUSTMENT BUDGET OF THE 2023/24 MEDIUM TERM REVENUE AND EXPENDITURE FORECAST (MTREF)

Portfolio Comm:	**Finance & Corporate Services**	**Demarcation**	**: All Wards**
File Ref:	**9/1/3/4**	**Delegation:**	**Council**

Attachment: **Annexure "A" – Adjustment Budget Report**
Annexure "B" – B Schedule

Report from: **Acting Director Financial Services**

Date: **11 December 2025**

PURPOSE OF THE REPORT

To account for the approved roll-overs from the 2022/2023 MTREF to the 2023/2024 MTREF as per Section 28 of the Municipal Finance Management Act (MFMA).

BACKGROUND

In terms of section 28 of the MFMA, a municipality may revise an approved annual budget through an adjustments budget. Furthermore according to Section 28(2)(b) of the act gives permission that the Mayor may table within 60 days of receiving additional funding from National or Provincial an adjustment budget to authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the Council.

EXECUTIVE SUMMARY

Adjustment highlights

Operating Budget:

The following adjustments were affected:

Revenue by Source

Section 2: Finance

The following table reflects the approved 2023/2024 MTREF, the proposed adjustments budget and the adjustments budget movements:

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 11/12/2023

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	241 830	241 830	–	–	–	–	–	–	241 830	278 221	320 103
Service charges - Water	2	86 725	86 725	–	–	–	–	–	–	86 725	90 714	94 887
Service charges - Waste Water Management	2	77 663	77 663	–	–	–	–	–	–	77 663	81 236	84 973
Service charges - Waste Management	2	58 016	58 016	–	–	–	–	–	–	58 016	57 085	61 034
Sale of Goods and Rendering of Services		11 571	11 571	–	–	–	–	–	–	11 571	8 443	8 831
Agency services		3 014	3 014	–	–	–	–	–	–	3 014	3 153	3 298
Interest earned from Receivables		13 282	13 282	–	–	–	–	–	–	13 282	11 964	10 645
Interest earned from Current and Non Current Assets		4 950	4 950	–	–	–	–	–	–	4 950	5 200	5 326
Rental from Fixed Assets		1 030	1 030	–	–	–	–	–	–	1 030	1 118	1 214
Licence and permits		589	589	–	–	–	–	–	–	589	616	644
Operational Revenue		2 207	2 207	–	–	–	–	–	–	2 207	2 433	1 046
Non-Exchange Revenue												
Property rates		179 779	179 779	–	–	–	–	–	–	179 779	191 710	204 432
Surcharges and Taxes		1 500	1 500	–	–	–	–	–	–	1 500	1 553	1 684
Fines, penalties and forfeits		31 699	31 699	–	–	–	–	–	–	31 699	33 065	34 491
Licences or permits		696	696	–	–	–	–	–	–	696	728	761
Transfer and subsidies - Operational		163 277	163 277	–	–	–	–	4 442	4 442	167 719	270 154	265 575
Interest		3 759	3 759	–	–	–	–	–	–	3 759	3 384	3 008
Operational Revenue		15 518	15 518	–	–	–	–	–	–	15 518	16 205	16 950
Gains on disposal of Assets		3 950	3 950	–	–	–	–	–	–	3 950	–	–
Total Revenue (excluding capital transfers and contributions)		**901 055**	**901 055**	**–**	**–**	**–**	**–**	**4 442**	**4 442**	**905 497**	**1 056 980**	**1 118 902**

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R 905 496 534 for the 2023/2024 adjustments budget an increase of R 4 441 951. The following revenue sources were adjusted:

Transfers and Subsidies (Operating)

Transfers and Subsidies (Operating) increase with R 4 441 951.

Section 2: Finance

<u>Expenditure by Type</u>

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

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 11/12/2023												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		333 063	333 013	–	–	–	–	–	–	333 013	353 642	375 850
Remuneration of councillors		7 674	7 674	–	–	–	–	–	–	7 674	8 050	8 428
Bulk purchases - electricity		206 241	206 241	–	–	–	–	–	–	206 241	214 478	235 925
Inventory consumed		19 543	19 867	–	–	–	–	1	1	19 867	22 300	21 734
Debt impairment		18 270	18 270	–	–	–	–	–	–	18 270	19 001	19 894
Depreciation and amortisation		40 059	40 059	–	–	–	–	–	–	40 059	42 062	43 324
Interest		13 428	13 428	–	–	–	–	–	–	13 428	16 257	18 829
Contracted services		95 793	95 534	–	–	–	–	4 085	4 085	99 619	145 240	142 099
Transfers and subsidies		12 230	11 430	–	–	–	–	395	395	11 825	6 300	6 600
Irrecoverable debts written off		64 900	64 900	–	–	–	–	–	–	64 900	58 575	52 255
Operational costs		89 075	89 860	–	–	–	–	11	11	89 871	101 695	106 698
Total Expenditure		**900 274**	**900 274**	–	–	–	–	**4 492**	**4 492**	**904 766**	**987 598**	**1 031 636**

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

Contracted Services

Increased with R4 084 841 this is mainly due to additional Housing and approved Grant rollovers.

Transfers and Subsidies

Increased with R390 000 as we received grant funding from the district municipality toward tourism.

Operational Costs

Increased by R11 000 this is mainly due to approved grant rollovers.

Section 2: Finance

<u>2022/2023 Capital Budget Adjustments</u>

Full details of proposed amendment to the 2023/2024 capital budget are reflected in Table below

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 11/12/2023													
Description	Ref	Budget Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<u>Capital expenditure - Vote</u>												
<u>Multi-year expenditure</u> *to be adjusted*	2											
Vote 3 - Community Services		4 780	4 780	–	–	–	–	–	–	4 780	8 669	9 722
Vote 4 - Corporate Services		1 016	1 016	–	–	–	–	–	–	1 016	4 459	1 000
Vote 7 - Engineering Services		40 959	42 894	–	–	–	–	–	–	42 894	70 586	73 886
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**46 755**	**48 690**	**–**	**–**	**–**	**–**	**–**	**–**	**48 690**	**83 714**	**84 608**
<u>Single-year expenditure</u> *to be adjusted*	2											
Vote 2 - Office of the Municipal Manager		1 000	1 000	–	–	–	–	–	–	1 000	–	–
Vote 3 - Community Services		835	1 686	–	–	–	–	–	–	1 686	300	–
Vote 4 - Corporate Services		561	561	–	–	–	–	–	–	561	–	–
Vote 6 - Economic Development & Planning		304	304	–	–	–	–	–	–	304	–	–
Vote 7 - Engineering Services		59 977	64 404	–	–	–	–	19 819	19 819	84 223	5 027	8 789
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**62 677**	**67 955**	**–**	**–**	**–**	**–**	**19 819**	**19 819**	**87 775**	**5 327**	**8 789**
Total Capital Expenditure - Vote		**109 432**	**116 645**	**–**	**–**	**–**	**–**	**19 819**	**19 819**	**136 464**	**89 041**	**93 397**

The capital budget increases with R 19 819 392.18 from R 116 644 962 to R 136 464 353.

The increases and decreases in the 2023/24 financial year, as reflected in the table above, are explained below.

Grants' amendments:

The following roll-over and additional funding have been approved.

Informal Settlements:

Funding amounting to R 16 000 000 has been approved.
Funding amounting to R 3 000 000 has been moved to operational expenditure

MIG:

Roll-over amounting to R 8 176 783.48 has been approved
Reduction as per gazette amounting to R 1 357 391.30 has been included

Section 2: Finance

<u>Adjustments to Budget Funding</u>

The proposed adjustments will be funded as follows:

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 11/12/2023												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Funded by:												
National Government		23 581	23 581	–	–	–	–	6 819	6 819	30 400	25 421	27 097
Provincial Government		10 754	12 414	–	–	–	–	13 000	13 000	25 414	–	–
Transfers recognised - capital	4	34 335	35 995	–	–	–	–	19 819	19 819	55 814	25 421	27 097
Borrowing		45 150	47 673	–	–	–	–	–	–	47 673	36 320	42 300
Internally generated funds		29 947	32 978	–	–	–	–	–	–	32 978	27 300	24 000
Total Capital Funding		109 432	116 645	–	–	–	–	19 819	19 819	136 464	89 041	93 397

Grants received from the Provincial Government increased by R 13 000 000 from R 12 413 820 to R 25 413 820.

Grants received from the National Government increase by R 6 819 392 from R 23 580 870 to R 30 400 261

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

<u>CONCLUSION</u>

The Revenue Adjustment Budget (excluding capital transfers) increased with R4 441 951 from R 901 054 583 to R 905 496 534

The Expenditure Adjustment Budget increases with R4 491 576 from R 900 274 440 to R 904 766 016.

The overall budgeted surplus increases R 20 792 676 from R 39 907 615 to R 60 700 291

The capital budget increases with R 19 819 392.18 from R 116 644 962 to R 136 464 353.

<u>LEGAL REQUIREMENTS</u>

The Municipal Finance Management Act – No. 56 of 2003 Section 28. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

<u>FINANCIAL IMPLICATIONS</u>

Financial implications are attached to the attached budget schedules as per Annexure A

Section 2: Finance

RELEVANT LEGISLATION

The Municipal Finance Management Act – No. 56 of 2003 Section 28 Municipal adjustment budgets. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

RECOMMENDED BY THE ACTING MUNICIPAL MANAGER

1. That the 2nd annual adjustments budget of Bitou Municipality as contained in the undermentioned tables for the financial year 2023/2024, be approved as follows:

    (a) Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
    (b) Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
    (c) Table B4: Adjustments Budget Financial Performance (revenue by source)
    (d) Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
    (e) Table B6: Budgeted Financial Position
    (f) Table B7: Budgeted Cash Flow
    (g) Table B8: Cash backed reserves/Accumulated surplus reconciliation
    (h) Table B9: Asset Management
    (i) Table B10: Basic service delivery measurement
    (j) Supporting Tables SB1 – SB 20

2. That the Departmental Service Delivery and Budget Implementation Plan (SDBIP) be reviewed within directorates where applicable.

3. That the adjustments budget be submitted to the authorities and in the format as required by law.

RECOMMENDED BY THE EXECUTIVE MAYOR

1. That the 2nd annual adjustments budget of Bitou Municipality as contained in the undermentioned tables for the financial year 2023/2024, be approved as follows:

    (a) Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
    (b) Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
    (c) Table B4: Adjustments Budget Financial Performance (revenue by source)
    (d) Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
    (e) Table B6: Budgeted Financial Position
    (f) Table B7: Budgeted Cash Flow
    (g) Table B8: Cash backed reserves/Accumulated surplus reconciliation
    (h) Table B9: Asset Management
    (i) Table B10: Basic service delivery measurement
    (j) Supporting Tables SB1 – SB 20

2. That the Departmental Service Delivery and Budget Implementation Plan (SDBIP) be reviewed within directorates where applicable.

3. That the adjustments budget be submitted to the authorities and in the format as required by law.

BITOU LOCAL MUNICIPALITY

First Adjustments Budget
25 August 2025

Table of Contents

Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – ADJUSTMENTS BUDGET REPORT

Section 1 – Mayor's Report

1.1 2nd Municipal Roll-over Adjustment Budget

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

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

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

An adjustments budget-

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

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

Section 23 (3) *If a national or provincial adjustments budget allocates or transfers additional revenues to a municipality, the mayor or the municipality must, at the next available council meeting, but within 60 days of the approval of the relevant national or provincial adjustments budget table an adjustments budget referred to in section 28(2)(b) of the Act in the municipal council to appropriate these additional revenues*.

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

1.1 **Reasons for the adjustments budget**

The reasons for the recommendation to adopt an Adjustments Budget result from roll-overs of Grant funding at year end.:

Further adjustment details are listed below:

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

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

1.1.2 Allocations and grant adjustments

Grant funding increased by R 4 812 070.00 as n result of approved roll-overs, roll-overs that were not approved and have to be repaid from various sources. The grants are appropriated in the 2025/2026 Adjustment budget as follows:

Operating grant roll-overs and additional funding

Approved operating grant roll-overs, additional funding and repayments amounting to R 4 812 070.00 this is made up of:

- Informal Settlements Upgrading Partnership Grant - amounted R 4 708 353 has been approved for the Kurland project.
- Municipal Service Delivery and Capacity Building Grant – a roll-over of R 148 471.00 has been granted towards the communal ablution facility project.

- Community Development Workers Operational Support Grant – a roll-over of R 9 920.00 has been granted.
- Western Cape Financial Management Capability Grant (Bursary) – a roll-over of R 200 000.00 has been denied and needs to be repaid. The Municipality is appealing the matter and due to this, the item has not been included until an outcome is received.
- Municipal Infrastructure Grant – an amount of R 5 092.00 needs to be repaid. The reason for the re-payment is a contracted that was not VAT registered and the Grant is VAT inclusive.

Capex grant roll-over

No Capital grant funding was rolled over

1.1.3 Appropriate/Decrease additional revenues that have become available.

No Appropriation or decrease of additional revenue

1.1.4 Correction of errors in the annual budget

No Correction of errors in the annual budget were done.

1.2 Recommendation to council regarding the Adjustments Budget

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

1.3 Recommendation to council regarding the SDBIP

That the Departmental SDBIP be reviewed within directorates where applicable.

RECOMMENDATION:

a. That the second annual adjustments budget of Bitou Municipality for the financial year 2025/2026, be approved:

i. Table B1: Adjustment Budgeted summary

ii. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)

iii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)

iv. Table B4: Adjustments Budget Financial Performance (revenue by source)

v. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding

vi. Table B6: Budgeted Financial Position

vii. Table B7: Budgeted Cash Flow

viii. Table B8: Cash backed reserves/Accumulated surplus reconciliation

ix. Table B9: Asset Management

x. Table B10: Basic service delivery measurement

xi. Supporting Tables SB1 – SB 20

b. That the Departmental SDBIP be reviewed within directorates where applicable.

c. That the adjustments budget be submitted to the authorities and in the format as required by law.

SECTION 2 - EXECUTIVE SUMMARY

Introduction

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

<u>Adjustment highlights</u>

<u>2025/2026 Operational Budget</u>

The following adjustments were affected:

<u>Revenue by Source</u>

The following table reflects the approved 2025/2026 MTREF, the proposed adjustments budget and the adjustments budget movements

WC047 Bitou - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 12/12/2025

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	–	–	–	–	4 812	4 812	215 859	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 369**	**1 104 029**	**1 152 420**

.

The total operating revenue amounts to R1 077 billion for the 2025/26 adjustment budget which represents an increase of R4.8 million from the prior adjusted budget of R1 073 billion. The R4.8 million stems from the following line items

<u>Non-Exchange Revenue</u>

Transfers and Subsidies (Operating)

Transfers and subsidies reflects a net increase of R4.8 million, this is due to the roll overs as indicated in the introduction.

Expenditure by Type

The following tables reflects the approved 2025/2026 MTREF, the proposed adjustments budget and the increase/(decrease):

WC047 Bitou - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 12/12/2025

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	1	A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		393 991	393 991	–	–	–	–	148	148	394 139	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	–	–	–	–	4	4	21 132	21 290	19 441
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	135 472	–	–	–	–	4 660	4 660	140 131	117 840	111 673
Transfers and subsidies		14 068	12 468	–	–	–	–	–	–	12 468	14 202	10 997
Irrecoverable debts written off		61 650	61 650	–	–	–	–	–	–	61 650	61 550	59 880
Operational costs		105 104	106 724	–	–	–	–	–	–	106 724	108 365	108 846
Total Expenditure		**1 072 310**	**1 072 310**	–	–	–	–	**4 812**	**4 812**	**1 077 122**	**1 090 240**	**1 129 585**
Surplus/(Deficit)		**247**	**247**	–	–	–	–	–	–	**247**	**13 789**	**22 835**
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**	**78 190**	**101 468**
Surplus/(Deficit) after income tax		70 713	70 713	–	–	–	–	–	–	70 713	78 190	101 468
Surplus/(Deficit) attributable to municipality		70 713	70 713	–	–	–	–	–	–	70 713	78 190	101 468
Surplus/ (Deficit) for the year		**70 713**	**70 713**	–	–	–	–	–	–	**70 713**	**78 190**	**101 468**

The total adjusted operating expenditure is R1 077 billion, which represents an increase of R4.8 million from the previous adjustment of R1 072 billion. This increase are attributed to the following line items

Employee related costs

The employee related expenditure has been adjusted up by R148 000 to accommodate the roll-over of the Municipal Service Delivery and Capacity Building Grant, where the funding will appoint EPWPs to fix ablution facilities.

Inventory consumed

The inventory consumed expenditure budget has been adjusted up by R4 000.00 accommodate the roll-over of the Community Development Workers Grant, where the funding will utilised to buy stationary as per the project scope

Contracted services

Contracted services are increased due to the roll-over of the Informal Settlements Upgrading Partnership Grant that is utilised for Civil work in the Kurland area as per the application and original allocations, the remaining difference is attributable to the Community Development Workers Grant where Catering has been approved for the Regional Workshop

Conclusion

The **Revenue Adjustment Budget (excluding capital transfers)** increased by R4.8 million,

from R1 073 billion to R1 077 billion.

The **Expenditure Adjustment Budget** increased with R4.8 million from R1 072 billion to R1 077 billion.

The **overall operating budgeted surplus** remains unchanged.

No changes to **Capital Budget**

Adjustment budget tables

Adjustment Budget Summary

WC047 Bitou - Table B1 Consolidated Adjustments Budget Summary - 12/12/2025

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	214 575	214 575	–	–	–	–	–	–	214 575	225 940	237 689
Service charges	526 161	526 161	–	–	–	–	–	–	526 161	549 754	576 934
Investment revenue	12 573	12 573	–	–	–	–	–	–	12 573	12 698	13 333
Transfers recognised - operational	211 047	211 047	–	–	–	–	4 812	4 812	215 859	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 369**	**1 104 029**	**1 152 420**
Employee costs	393 991	393 991	–	–	–	–	148	148	394 139	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	–	–	–	–	4	4	271 557	285 137	299 620
Transfers and subsidies	14 068	12 468	–	–	–	–	–	–	12 468	14 202	10 997
Other expenditure	302 246	303 846	–	–	–	–	4 660	4 660	308 505	287 754	280 400
Total Expenditure	**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**1 090 240**	**1 129 585**
Surplus/(Deficit)	247	247	–	–	–	–	–	–	247	13 789	22 835
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**	**78 190**	**101 468**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**70 713**	**70 713**	**–**	**–**	**–**	**–**	**–**	**–**	**70 713**	**78 190**	**101 468**
Capital expenditure & funds sources											
Capital expenditure	181 908	190 392	–	–	–	–	–	–	190 392	180 363	183 490
Transfers recognised - capital	66 588	66 588	–	–	–	–	–	–	66 588	59 863	104 262
Borrowing	86 921	91 309	–	–	–	–	–	–	91 309	72 008	39 100
Internally generated funds	28 400	32 495	–	–	–	–	–	–	32 495	48 492	40 128
Total sources of capital funds	**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**
Financial position											
Total current assets	561 364	552 896	–	–	–	–	(9)	(9)	552 887	577 632	556 787
Total non current assets	1 473 554	1 482 038	–	–	–	–	–	–	1 482 038	1 610 168	1 749 921
Total current liabilities	462 198	462 213	–	–	–	–	(9)	(9)	462 204	457 934	402 896
Total non current liabilities	241 864	241 864	–	–	–	–	–	–	241 864	448 005	551 813
Community wealth/Equity	**1 330 856**	**1 330 856**	**–**	**–**	**–**	**–**	**–**	**–**	**1 330 856**	**1 409 046**	**1 509 447**
Cash flows											
Net cash from (used) operating	114 255	114 305	–	–	–	–	(5)	(5)	114 300	114 544	142 197
Net cash from (used) investing	(181 908)	(190 392)	–	–	–	–	–	–	(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**	**133 405**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**133 400**	**123 780**	**71 556**
Cash backing/surplus reconciliation											
Cash and investments available	187 553	179 151	–	–	–	–	(5)	(5)	179 146	196 119	172 551
Application of cash and investments	86 736	88 351	–	–	–	–	(9)	(9)	88 342	50 836	(6 114)
Balance - surplus (shortfall)	**100 817**	**90 800**	**–**	**–**	**–**	**–**	**4**	**4**	**90 804**	**145 283**	**178 665**
Asset Management											
Asset register summary (WDV)	1 473 554	1 482 038	–	–	–	–	–	–	1 482 038	1 610 168	1 749 921
Depreciation	42 281	42 281	–	–	–	–	–	–	42 281	43 749	45 293
Renewal and Upgrading of Existing Assets	67 495	72 290	–	–	–	–	–	–	72 290	75 542	56 127
Repairs and Maintenance	48 559	48 559	–	–	–	–	–	–	48 559	54 890	54 345
Free services											
Cost of Free Basic Services provided	85 067	85 067	–	–	–	–	–	–	85 067	90 003	95 239
Revenue cost of free services provided	7 391	7 391	–	–	–	–	–	–	7 391	7 768	8 172
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Section 3 – B-Schedule tables

4.1 2025/26 Adjustments Budget

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

Financial Performance (Revenue and Expenditure)

WC047 Bitou - Table B4 Consolidated Adjustments Budget Financial Performance (revenue and expenditure) - 12/12/2025

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	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	–	–	–	–	4 812	4 812	215 859	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 369**	**1 104 029**	**1 152 420**
Expenditure By Type												
Employee related costs		393 991	393 991	–	–	–	–	148	148	394 139	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	–	–	–	–	4	4	21 132	21 290	19 441
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	135 472	–	–	–	–	4 660	4 660	140 131	117 840	111 673
Transfers and subsidies		14 068	12 468	–	–	–	–	–	–	12 468	14 202	10 997
Irrecoverable debts written off		61 650	61 650	–	–	–	–	–	–	61 650	61 550	59 880
Operational costs		105 104	106 724	–	–	–	–	–	–	106 724	108 365	108 846
Total Expenditure		**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**1 090 240**	**1 129 585**
Surplus/(Deficit)		**247**	**247**	**–**	**–**	**–**	**–**	**–**	**–**	**247**	**13 789**	**22 835**
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**	**78 190**	**101 468**
Surplus/(Deficit) after income tax		70 713	70 713	–	–	–	–	–	–	70 713	78 190	101 468
Surplus/(Deficit) attributable to municipality		70 713	70 713	–	–	–	–	–	–	70 713	78 190	101 468
Surplus/ (Deficit) for the year		**70 713**	**70 713**	**–**	**–**	**–**	**–**	**–**	**–**	**70 713**	**78 190**	**101 468**

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**

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

Financial Performance (Revenue and Expenditure by Municipal Vote)

WC047 Bitou - Table B3 Consolidated Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 12/12/2025												
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	–	–	–	–	10	10	91 233	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	–	–	–	–	4 802	4 802	86 986	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 147 835**	**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	–	–	–	–	4 802	4 802	100 275	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	–	–	–	–	10	10	125 824	124 149	123 765
Total Expenditure by Vote	2	**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**1 091 308**	**1 130 713**
Surplus/ (Deficit) for the year	2	**70 713**	**70 713**	**–**	**–**	**–**	**–**	**–**	**–**	**70 713**	**77 122**	**100 341**

Financial Position

WC047 Bitou - Table B6 Consolidated Adjustments Budget Financial Position - 12/12/2025												
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	117 044	-	-	-	-	(5)	(5)	117 038	107 427	54 822
Trade and other receivables from exchange transactions	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	16 881	-	-	-	-	(4)	(4)	16 878	16 913	16 910
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**	**552 896**	**-**	**-**	**-**	**-**	**(9)**	**(9)**	**552 887**	**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	1 467 950	-	-	-	-	-	-	1 467 950	1 596 081	1 735 835
Heritage assets		38	38	-	-	-	-	-	-	38	38	38
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		**1 473 554**	**1 482 038**	**-**	**-**	**-**	**-**	**-**	**-**	**1 482 038**	**1 610 168**	**1 749 921**
TOTAL ASSETS		**2 034 919**	**2 034 933**	**-**	**-**	**-**	**-**	**(9)**	**(9)**	**2 034 924**	**2 187 800**	**2 306 708**
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	131 192	-	-	-	-	154	154	131 347	129 709	105 733
Trade and other payables from non-exchange transactions		(37 294)	(38 894)	-	-	-	-	(163)	(163)	(39 058)	(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**	**462 213**	**-**	**-**	**-**	**-**	**(9)**	**(9)**	**462 204**	**457 934**	**402 896**
Non current liabilities												
Borrowing	1	130 313	130 313	-	-	-	-	-	-	130 313	181 971	225 371
Provisions	1	13 801	13 801	-	-	-	-	-	-	13 801	139 917	170 121
Other non-current liabilities		97 750	97 750	-	-	-	-	-	-	97 750	126 116	156 320
Total non current liabilities		**241 864**	**241 864**	**-**	**-**	**-**	**-**	**-**	**-**	**241 864**	**448 005**	**551 813**
TOTAL LIABILITIES		**704 062**	**704 077**	**-**	**-**	**-**	**-**	**(9)**	**(9)**	**704 068**	**905 938**	**954 709**
NET ASSETS	2	**1 330 857**	**1 330 856**	**-**	**-**	**-**	**-**	**-**	**-**	**1 330 856**	**1 281 862**	**1 351 999**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 254 175	1 254 175	-	-	-	-	-	-	1 254 175	1 332 366	1 432 766
Funds and Reserves		76 681	76 681	-	-	-	-	-	-	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY		**1 330 856**	**1 330 856**	**-**	**-**	**-**	**-**	**-**	**-**	**1 330 856**	**1 409 046**	**1 509 447**

Cash Flow

WC047 Bitou - Table B7 Consolidated Adjustments Budget Cash Flows - 12/12/2025												
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 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)	(865 998)	–	–	–	–	(5)	(5)	(866 003)	(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**	**114 305**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**114 300**	**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)	(190 392)	–	–	–	–	–	–	(190 392)	(180 363)	(183 490)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(181 908)**	**(190 392)**	**–**	**–**	**–**	**–**	**–**	**–**	**(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)**	**(32 027)**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**(32 032)**	**(13 938)**	**(23 565)**
Cash/cash equivalents at the year begin:	2	165 432	165 432	–	–	–	–	–	–	165 432	137 718	95 121
Cash/cash equivalents at the year end:	2	141 839	133 405	–	–	–	–	(5)	(5)	133 400	123 780	71 556

Expenditure on transfer and grant programme

WC047 Bitou - Supporting Table SB8 Consolidated Adjustments Budget - expenditure on transfers and grant programme - 12/12/2025										
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**	**13 591**	**–**	**–**	**–**	**–**	**13 591**	**12 591**	**13 178**
Operational Revenue:General Revenue:Equitable Share		8 907	8 902	–	–	–	–	8 902	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**	**–**	**–**	**4 812**	**4 812**	**49 503**	**33 620**	**31 592**
Capacity Building and Other		44 691	44 691	–	–	4 812	4 812	49 503	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**	**58 865**	**–**	**–**	**4 812**	**4 812**	**63 678**	**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**	**125 453**	**–**	**–**	**4 812**	**4 812**	**130 265**	**106 683**	**149 668**

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

WC047 Bitou - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 12/12/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure *to be adjusted*	2											
Vote 3 - Community Services		700	772	–	–	–	–	–	–	772	8 500	6 500
Vote 4 - Corporate Services		239	239	–	–	–	–	–	–	239	60	30
Vote 7 - Engineering Services		130 662	136 235	–	–	–	–	–	–	136 235	133 671	137 522
Vote 8 - Piblic Safety		1 230	1 242	–	–	–	–	–	–	1 242	1 050	1 100
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**132 831**	**138 487**	**–**	**–**	**–**	**–**	**–**	**–**	**138 487**	**143 281**	**145 152**
Single-year expenditure *to be adjusted*	2											
Vote 2 - Office of the Municipal Manager		–	96	–	–	–	–	–	–	96	–	–
Vote 3 - Community Services		14 200	15 652	–	–	–	–	–	–	15 652	11 086	1 563
Vote 4 - Corporate Services		2 013	2 053	–	–	–	–	–	–	2 053	1 046	716
Vote 5 - Financial Services		–	39	–	–	–	–	–	–	39	–	–
Vote 7 - Engineering Services		31 647	32 661	–	–	–	–	–	–	32 661	19 950	29 460
Vote 8 - Piblic Safety		1 217	1 405	–	–	–	–	–	–	1 405	5 000	6 600
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**49 077**	**51 905**	**–**	**–**	**–**	**–**	**–**	**–**	**51 905**	**37 082**	**38 338**
Total Capital Expenditure - Vote		**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**
Capital Expenditure - Functional												
Governance and administration		**2 904**	**3 078**	**–**	**–**	**–**	**–**	**–**	**–**	**3 078**	**3 806**	**846**
Executive and council		–	96	–	–	–	–	–	–	96	–	–
Finance and administration		2 904	2 982	–	–	–	–	–	–	2 982	3 806	846
Community and public safety		**9 695**	**11 347**	**–**	**–**	**–**	**–**	**–**	**–**	**11 347**	**20 636**	**12 763**
Community and social services		–	1 452	–	–	–	–	–	–	1 452	–	–
Sport and recreation		7 700	7 700	–	–	–	–	–	–	7 700	14 586	5 063
Public safety		1 995	2 195	–	–	–	–	–	–	2 195	6 050	7 700
Economic and environmental services		**37 819**	**38 898**	**–**	**–**	**–**	**–**	**–**	**–**	**38 898**	**34 046**	**70 163**
Planning and development		50	50	–	–	–	–	–	–	50	50	50
Road transport		37 769	38 848	–	–	–	–	–	–	38 848	33 996	70 113
Trading services		**131 490**	**137 069**	**–**	**–**	**–**	**–**	**–**	**–**	**137 069**	**121 875**	**99 718**
Energy sources		30 399	34 156	–	–	–	–	–	–	34 156	41 763	13 544
Water management		54 264	55 484	–	–	–	–	–	–	55 484	42 467	44 772
Waste water management		39 727	40 258	–	–	–	–	–	–	40 258	34 646	38 402
Waste management		7 100	7 172	–	–	–	–	–	–	7 172	3 000	3 000
Total Capital Expenditure - Functional	3	**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**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	91 309	–	–	–	–	–	–	91 309	72 008	39 100
Internally generated funds		28 400	32 495	–	–	–	–	–	–	32 495	48 492	40 128
Total Capital Funding		**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**

WC047 Bitou - Table B9 Consolidated Asset Management - 12/12/2025

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												
Total New Assets ***to be adjusted***	1	**114 414**	**118 102**	–	–	–	–	–	–	**118 102**	**104 821**	**127 363**
Roads Infrastructure		17 269	17 269	–	–	–	–	–	–	17 269	12 245	40 591
Electrical Infrastructure		24 768	26 625	–	–	–	–	–	–	26 625	33 382	9 544
Water Supply Infrastructure		32 446	33 446	–	–	–	–	–	–	33 446	21 568	25 257
Sanitation Infrastructure		21 512	21 518	–	–	–	–	–	–	21 518	14 870	35 752
Solid Waste Infrastructure		–	72	–	–	–	–	–	–	72	–	–
Information and Communication Infrastructure		120	120	–	–	–	–	–	–	120	60	30
Infrastructure		**96 116**	**99 050**	–	–	–	–	–	–	**99 050**	**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	2 079	–	–	–	–	–	–	2 079	1 500	1 500
Other Assets	6	**1 500**	**2 079**	–	–	–	–	–	–	**2 079**	**1 500**	**1 500**
Computer Equipment		**1 219**	**1 219**	–	–	–	–	–	–	**1 219**	**621**	**1 078**
Furniture and Office Equipment		**507**	**670**	–	–	–	–	–	–	**670**	**100**	**100**
Machinery and Equipment		**4 572**	**4 584**	–	–	–	–	–	–	**4 584**	**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**	**4 793**	–	–	–	–	–	–	**4 793**	**12 662**	**9 488**
Roads Infrastructure		200	200	–	–	–	–	–	–	200	1 250	1 250
Electrical Infrastructure		–	1 040	–	–	–	–	–	–	1 040	1 737	–
Infrastructure		**200**	**1 240**	–	–	–	–	–	–	**1 240**	**2 987**	**1 250**
Community Facilities		100	100	–	–	–	–	–	–	100	2 000	–
Community Assets		**100**	**100**	–	–	–	–	–	–	**100**	**2 000**	–
Operational Buildings		2 000	2 432	–	–	–	–	–	–	2 432	2 950	2 100
Other Assets	6	**2 000**	**2 432**	–	–	–	–	–	–	**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**	**67 497**	–	–	–	–	–	–	**67 497**	**62 880**	**46 639**
Roads Infrastructure		15 500	16 399	–	–	–	–	–	–	16 399	14 856	25 272
Storm water Infrastructure		4 000	4 179	–	–	–	–	–	–	4 179	2 500	2 500
Electrical Infrastructure		3 641	4 014	–	–	–	–	–	–	4 014	3 994	2 000
Water Supply Infrastructure		15 367	15 588	–	–	–	–	–	–	15 588	14 350	12 814
Sanitation Infrastructure		18 865	18 865	–	–	–	–	–	–	18 865	16 726	2 150
Infrastructure		**57 374**	**59 046**	–	–	–	–	–	–	**59 046**	**52 426**	**44 736**
Community Facilities		1 200	1 552	–	–	–	–	–	–	1 552	–	–
Sport and Recreation Facilities		5 300	5 300	–	–	–	–	–	–	5 300	10 136	1 563
Community Assets		**6 500**	**6 852**	–	–	–	–	–	–	**6 852**	**10 136**	**1 563**
Revenue Generating		–	1 300	–	–	–	–	–	–	1 300	–	–
Investment properties		–	**1 300**	–	–	–	–	–	–	**1 300**	–	–
Machinery and Equipment		**300**	**300**	–	–	–	–	–	–	**300**	**318**	**340**
Total Capital Expenditure ***to be adjusted***	4											
Roads Infrastructure		32 969	33 868	–	–	–	–	–	–	33 868	28 351	67 113
Storm water Infrastructure		4 000	4 179	–	–	–	–	–	–	4 179	2 500	2 500
Electrical Infrastructure		28 409	31 679	–	–	–	–	–	–	31 679	39 113	11 544
Water Supply Infrastructure		47 814	49 034	–	–	–	–	–	–	49 034	35 918	38 071
Sanitation Infrastructure		40 377	40 383	–	–	–	–	–	–	40 383	31 596	37 902
Solid Waste Infrastructure		–	72	–	–	–	–	–	–	72	–	–
Information and Communication Infrastructure		120	120	–	–	–	–	–	–	120	60	30
Infrastructure		**153 689**	**159 335**	–	–	–	–	–	–	**159 335**	**137 538**	**157 161**
Community Facilities		7 500	7 852	–	–	–	–	–	–	7 852	5 500	3 500
Sport and Recreation Facilities		5 300	5 300	–	–	–	–	–	–	5 300	10 136	1 563
Community Assets		**12 800**	**13 152**	–	–	–	–	–	–	**13 152**	**15 636**	**5 063**
Revenue Generating		–	1 300	–	–	–	–	–	–	1 300	–	–
Investment properties		–	**1 300**	–	–	–	–	–	–	**1 300**	–	–
Operational Buildings		3 500	4 511	–	–	–	–	–	–	4 511	4 450	3 600
Other Assets		**3 500**	**4 511**	–	–	–	–	–	–	**4 511**	**4 450**	**3 600**
Computer Equipment		**2 240**	**2 240**	–	–	–	–	–	–	**2 240**	**1 046**	**1 216**
Furniture and Office Equipment		**507**	**670**	–	–	–	–	–	–	**670**	**100**	**100**
Machinery and Equipment		**4 872**	**4 884**	–	–	–	–	–	–	**4 884**	**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**	**190 392**	–	–	–	–	–	–	**190 392**	**180 363**	**183 490**
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		205 355	206 394	–	–	–	–	–	–	206 394	212 897	314 148
Storm water Infrastructure		57 858	57 858	–	–	–	–	–	–	57 858	56 066	54 211
Electrical Infrastructure		207 223	209 009	–	–	–	–	–	–	209 009	265 062	276 847
Water Supply Infrastructure		282 355	282 355	–	–	–	–	–	–	282 355	285 604	320 072
Sanitation Infrastructure		146 642	146 667	–	–	–	–	–	–	146 667	184 663	278 427
Solid Waste Infrastructure		22 797	22 869	–	–	–	–	–	–	22 869	21 598	20 357
Information and Communication Infrastructure		2 607	2 607	–	–	–	–	–	–	2 607	2 130	1 602
Infrastructure		924 838	927 760	–	–	–	–	–	–	927 760	1 028 020	1 265 664
Community Assets		66 120	67 772	–	–	–	–	–	–	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		135 151	138 381	–	–	–	–	–	–	138 381	147 769	31 073
Computer Equipment		4 644	4 644	–	–	–	–	–	–	4 644	4 522	4 030
Furniture and Office Equipment		1 460	1 622	–	–	–	–	–	–	1 622	1 039	602
Machinery and Equipment		8 380	8 897	–	–	–	–	–	–	8 897	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	**1 473 554**	**1 482 038**	–	–	–	–	–	–	**1 482 038**	**1 610 168**	**1 749 921**
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	7 033	–	–	–	–	–	–	7 033	7 509	7 855
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	21 163	–	–	–	–	–	–	21 163	25 889	23 949
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	4 639	–	–	–	–	–	–	4 639	4 677	4 698
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%*	*38.0%*							*38.0%*	*41.9%*	*30.6%*
Renewal and upgrading of Existing Assets as % of deprecn"		*159.6%*	*171.0%*							*171.0%*	*172.7%*	*123.9%*
R&M as a % of PPE		*3.3%*	*3.3%*							*3.3%*	*3.4%*	*3.1%*
Renewal and upgrading and R&M as a % of PPE		*7.9%*	*8.2%*							*8.2%*	*8.1%*	*6.3%*

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WC047 Bitou - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 12/12/2025

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		
<u>Cash and investments available</u>												
Cash/cash equivalents at the year end	1	141 839	133 405	–	–	–	–	(5)	(5)	133 400	123 780	71 556
Other current investments > 90 days		45 715	45 746	–	–	–	–	–	–	45 746	72 340	100 995
Cash and investments available:		**187 553**	**179 151**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**179 146**	**196 119**	**172 551**
<u>Applications of cash and investments</u>												
Unspent conditional transfers		(37 294)	(37 294)	–	–	–	–	(163)	(163)	(37 458)	(42 234)	(47 960)
Statutory requirements		(15 182)	(15 182)	–	–	–	–	–	–	(15 182)	(15 182)	(15 182)
Other working capital requirements	2	14 289	15 904					154	154	16 058	(16 993)	(68 553)
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:		**86 736**	**88 351**	**–**	**–**	**–**	**–**	**(9)**	**(9)**	**88 342**	**50 836**	**(6 114)**
Surplus(shortfall)		**100 817**	**90 800**	**–**	**–**	**–**	**–**	**4**	**4**	**90 804**	**145 283**	**178 665**
<u>Other working capital requirements</u>												
Debtors		115 289	115 289							115 289	146 702	174 286
Creditors due		129 577	131 192							131 347	129 709	105 733
Total Other working capital requirements		(14 289)	(15 904)							(16 058)	16 993	68 553
<u>Debtors collection assumptions:</u>												
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%
<u>Long term investments committed</u>												
Balance (Insert description; eg sinking fund)												
<u>Reserves to be backed by cash/investments</u>												
Capital replacement		76 681	76 681							76 681	76 681	76 681
Total Reserves to be backed by cash/investments		76 681	76 681							76 681	76 681	76 681

WC047 Bitou - Table B10 Consolidated Basic service delivery measurement - 12/12/2025

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		
<u>Household service targets</u>	1											
<u>Water:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Energy:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<u>Households receiving Free Basic Service</u>	15											
<u>Cost of Free Basic Services provided (R'000)</u>	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
<u>Highest level of free service provided</u>												
<u>Revenue cost of free services provided (R'000)</u>	17											
Property rates exemptions, reductions and rebates and impermissable values in		7 391	7 391	-	-	-	-	-	-	7 391	7 768	8 172
Total revenue cost of subsidised services provided		**7 391**	**7 391**	**-**	**-**	**-**	**-**	**-**	**-**	**7 391**	**7 768**	**8 172**

Municipal manager's quality certification

Municipal manager's quality certification

QUALITY CERTIFICATE

I, **Christopher Lungelo Mapeyi** the Acting Municipal Manager of Bitou Local Municipality, hereby certify that

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

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

Signature________________________

Print Name: Christopher Lungelo Mapeyi

Acting Municipal Manager of Bitou Local Municipality – WC047

Date 11/12/2025

Municipal adjustments budgets & supporting tables

mSCOA Version 6.9

Click for Instructions!

Accountability

Transparency

Information & service delivery

national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name: WC047 Bitou

CFO Name: Christopher Lungelo Mapevi

Tel: 044 501 3000 Fax: 0

E-Mail: cmapevi@plett.gov.za

Date of Adjustments Budget (dd/mm/yyyy): 12/12/2025

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 & Compl
	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 - 12/12/2025

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	–	–	–	–	4 812	4 812	215 859	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 369**	**1 104 029**	**1 152 420**
Employee costs	393 991	393 991	–	–	–	–	148	148	394 139	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	–	–	–	–	4	4	271 557	285 137	299 620
Transfers and subsidies	14 068	12 468	–	–	–	–	–	–	12 468	14 202	10 997
Other expenditure	302 246	303 846	–	–	–	–	4 660	4 660	308 505	287 754	280 400
Total Expenditure	**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**1 090 240**	**1 129 585**
Surplus/(Deficit)	247	247	–	–	–	–	–	–	247	13 789	22 835
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**	**78 190**	**101 468**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**70 713**	**70 713**	**–**	**–**	**–**	**–**	**–**	**–**	**70 713**	**78 190**	**101 468**
Capital expenditure & funds sources											
Capital expenditure	181 908	190 392	–	–	–	–	–	–	190 392	180 363	183 490
Transfers recognised - capital	66 588	66 588	–	–	–	–	–	–	66 588	59 863	104 262
Borrowing	86 921	91 309	–	–	–	–	–	–	91 309	72 008	39 100
Internally generated funds	28 400	32 495	–	–	–	–	–	–	32 495	48 492	40 128
Total sources of capital funds	**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**
Financial position											
Total current assets	561 364	552 896	–	–	–	–	(9)	(9)	552 887	577 632	556 787
Total non current assets	1 473 554	1 482 038	–	–	–	–	–	–	1 482 038	1 610 168	1 749 921
Total current liabilities	462 198	462 213	–	–	–	–	(9)	(9)	462 204	457 934	402 896
Total non current liabilities	241 864	241 864	–	–	–	–	–	–	241 864	448 005	551 813
Community wealth/Equity	**1 330 856**	**1 330 856**	**–**	**–**	**–**	**–**	**–**	**–**	**1 330 856**	**1 409 046**	**1 509 447**
Cash flows											
Net cash from (used) operating	114 255	114 305	–	–	–	–	(5)	(5)	114 300	114 544	142 197
Net cash from (used) investing	(181 908)	(190 392)	–	–	–	–	–	–	(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**	**133 405**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**133 400**	**123 780**	**71 556**
Cash backing/surplus reconciliation											
Cash and investments available	187 553	179 151	–	–	–	–	(5)	(5)	179 146	196 119	172 551
Application of cash and investments	86 736	88 351	–	–	–	–	(9)	(9)	88 342	50 836	(6 114)
Balance - surplus (shortfall)	**100 817**	**90 800**	**–**	**–**	**–**	**–**	**4**	**4**	**90 804**	**145 283**	**178 665**
Asset Management											
Asset register summary (WDV)	1 473 554	1 482 038	–	–	–	–	–	–	1 482 038	1 610 168	1 749 921
Depreciation	42 281	42 281	–	–	–	–	–	–	42 281	43 749	45 293
Renewal and Upgrading of Existing Assets	67 495	72 290	–	–	–	–	–	–	72 290	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) - 12/12/2025

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**	**–**	**–**	**–**	**–**	**4 802**	**4 802**	**148 989**	**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	–	–	–	–	4 802	4 802	77 051	46 413	61 991
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**38 363**	**38 363**	**–**	**–**	**–**	**–**	**10**	**10**	**38 373**	**41 320**	**40 016**
Planning and development		38 233	38 233	–	–	–	–	10	10	38 243	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 147 835**	**1 168 430**	**1 231 054**
Expenditure - Functional												
Governance and administration		**245 199**	**245 199**	**–**	**–**	**–**	**–**	**10**	**10**	**245 209**	**246 550**	**255 350**
Executive and council		49 365	49 365	–	–	–	–	–	–	49 365	49 242	50 462
Finance and administration		188 785	188 785	–	–	–	–	10	10	188 795	190 401	197 753
Internal audit		7 048	7 048	–	–	–	–	–	–	7 048	6 907	7 135
Community and public safety		**214 766**	**214 766**	**–**	**–**	**–**	**–**	**4 802**	**4 802**	**219 568**	**201 475**	**200 123**
Community and social services		36 652	36 657	–	–	–	–	–	–	36 657	36 858	36 722
Sport and recreation		29 339	29 339	–	–	–	–	–	–	29 339	29 847	30 800
Public safety		108 748	108 743	–	–	–	–	–	–	108 743	107 187	106 387
Housing		40 028	40 028	–	–	–	–	4 802	4 802	44 830	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**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 - 12/12/2025

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**	**–**	**–**	**–**	**–**	**4 802**	**4 802**	**148 989**	**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**	**–**	**–**	**–**	**–**	**4 802**	**4 802**	**77 051**	**46 413**	**61 991**
Housing		72 249	72 249	–	–	–	–	4 802	4 802	77 051	46 413	61 991
Economic and environmental services		**38 363**	**38 363**	**–**	**–**	**–**	**–**	**10**	**10**	**38 373**	**41 320**	**40 016**
Planning and development		**38 233**	**38 233**	**–**	**–**	**–**	**–**	**10**	**10**	**38 243**	**37 690**	**39 870**
Development Facilitation		19	19	–	–	–	–	10	10	29	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 147 835**	**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**	**–**	**–**	**–**	**–**	**10**	**10**	**245 209**	**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	–	–	–	–	10	10	188 795	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	–	–	–	–	10	10	7 872	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**	**–**	**–**	**–**	**–**	**4 802**	**4 802**	**219 568**	**201 475**	**200 123**
Community and social services		**36 652**	**36 657**	**–**	**–**	**–**	**–**	**–**	**–**	**36 657**	**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	4 409	–	–	–	–	–	–	4 409	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**	**108 743**	**–**	**–**	**–**	**–**	**–**	**–**	**108 743**	**107 187**	**106 387**
Control of Public Nuisances		33 626	33 626	–	–	–	–	–	–	33 626	33 165	34 990
Fire Fighting and Protection		22 934	22 929	–	–	–	–	–	–	22 929	23 643	24 688
Licensing and Control of Animals		27 933	27 953	–	–	–	–	–	–	27 953	28 116	24 431
Police Forces, Traffic and Street Parking Control		24 255	24 235	–	–	–	–	–	–	24 235	22 264	22 277
Housing		**40 028**	**40 028**	**–**	**–**	**–**	**–**	**4 802**	**4 802**	**44 830**	**27 583**	**26 214**
Housing		40 028	40 028	–	–	–	–	4 802	4 802	44 830	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**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) - 12/12/2025

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	–	–	–	–	10	10	91 233	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	–	–	–	–	4 802	4 802	86 986	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 147 835**	**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	–	–	–	–	4 802	4 802	100 275	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	–	–	–	–	10	10	125 824	124 149	123 765
Total Expenditure by Vote	2	**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**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 - 12/12/2025

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**	**–**	**–**	**–**	**–**	**10**	10	91 233	**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	–	–	–	–	10	10	29	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**	**–**	**–**	**–**	**–**	**4 802**	4 802	86 986	**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	–	–	–	–	4 802	4 802	77 051	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**	**–**	**–**	**–**	**–**	**4 812**	4 812	1 147 835	**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**	**–**	**–**	**–**	**–**	**4 802**	4 802	100 275	**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	–	–	–	–	4 802	4 802	48 030	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**	**–**	**–**	**–**	**–**	**10**	10	125 824	**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	–	–	–	–	10	10	7 872	8 023	8 399
Total Expenditure by Vote	2	**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	4 812	1 077 122	**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) - 12/12/2025

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	–	–	–	–	4 812	4 812	215 859	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**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 369**	**1 104 029**	**1 152 420**
Expenditure By Type												
Employee related costs		393 991	393 991	–	–	–	–	148	148	394 139	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	–	–	–	–	4	4	21 132	21 290	19 441
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	135 472	–	–	–	–	4 660	4 660	140 131	117 840	111 673
Transfers and subsidies		14 068	12 468	–	–	–	–	–	–	12 468	14 202	10 997
Irrecoverable debts written off		61 650	61 650	–	–	–	–	–	–	61 650	61 550	59 880
Operational costs		105 104	106 724	–	–	–	–	–	–	106 724	108 365	108 846
Total Expenditure		**1 072 310**	**1 072 310**	**–**	**–**	**–**	**–**	**4 812**	**4 812**	**1 077 122**	**1 090 240**	**1 129 585**
Surplus/(Deficit)		**247**	**247**	**–**	**–**	**–**	**–**	**–**	**–**	**247**	**13 789**	**22 835**
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**	**78 190**	**101 468**
Surplus/(Deficit) after income tax		70 713	70 713	–	–	–	–	–	–	70 713	78 190	101 468
Surplus/(Deficit) attributable to municipality		70 713	70 713	–	–	–	–	–	–	70 713	78 190	101 468
Surplus/ (Deficit) for the year		**70 713**	**70 713**	**–**	**–**	**–**	**–**	**–**	**–**	**70 713**	**78 190**	**101 468**

WC047 Bitou - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - 12/12/2025

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		
<u>Capital expenditure - Vote</u>												
<u>Multi-year expenditure</u> *to be adjusted*	2											
Vote 3 - Community Services		700	772	–	–	–	–	–	–	772	8 500	6 500
Vote 4 - Corporate Services		239	239	–	–	–	–	–	–	239	60	30
Vote 7 - Engineering Services		130 662	136 235	–	–	–	–	–	–	136 235	133 671	137 522
Vote 8 - Piblic Safety		1 230	1 242	–	–	–	–	–	–	1 242	1 050	1 100
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**132 831**	**138 487**	**–**	**–**	**–**	**–**	**–**	**–**	**138 487**	**143 281**	**145 152**
<u>Single-year expenditure</u> *to be adjusted*	2											
Vote 2 - Office of the Municipal Manager		–	96	–	–	–	–	–	–	96	–	–
Vote 3 - Community Services		14 200	15 652	–	–	–	–	–	–	15 652	11 086	1 563
Vote 4 - Corporate Services		2 013	2 053	–	–	–	–	–	–	2 053	1 046	716
Vote 5 - Financial Services		–	39	–	–	–	–	–	–	39	–	–
Vote 7 - Engineering Services		31 647	32 661	–	–	–	–	–	–	32 661	19 950	29 460
Vote 8 - Piblic Safety		1 217	1 405	–	–	–	–	–	–	1 405	5 000	6 600
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**49 077**	**51 905**	**–**	**–**	**–**	**–**	**–**	**–**	**51 905**	**37 082**	**38 338**
Total Capital Expenditure - Vote		**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**
<u>Capital Expenditure - Functional</u>												
Governance and administration		**2 904**	**3 078**	**–**	**–**	**–**	**–**	**–**	**–**	**3 078**	**3 806**	**846**
Executive and council		–	96	–	–	–	–	–	–	96	–	–
Finance and administration		2 904	2 982	–	–	–	–	–	–	2 982	3 806	846
Community and public safety		**9 695**	**11 347**	**–**	**–**	**–**	**–**	**–**	**–**	**11 347**	**20 636**	**12 763**
Community and social services		–	1 452	–	–	–	–	–	–	1 452	–	–
Sport and recreation		7 700	7 700	–	–	–	–	–	–	7 700	14 586	5 063
Public safety		1 995	2 195	–	–	–	–	–	–	2 195	6 050	7 700
Economic and environmental services		**37 819**	**38 898**	**–**	**–**	**–**	**–**	**–**	**–**	**38 898**	**34 046**	**70 163**
Planning and development		50	50	–	–	–	–	–	–	50	50	50
Road transport		37 769	38 848	–	–	–	–	–	–	38 848	33 996	70 113
Trading services		**131 490**	**137 069**	**–**	**–**	**–**	**–**	**–**	**–**	**137 069**	**121 875**	**99 718**
Energy sources		30 399	34 156	–	–	–	–	–	–	34 156	41 763	13 544
Water management		54 264	55 484	–	–	–	–	–	–	55 484	42 467	44 772
Waste water management		39 727	40 258	–	–	–	–	–	–	40 258	34 646	38 402
Waste management		7 100	7 172	–	–	–	–	–	–	7 172	3 000	3 000
Total Capital Expenditure - Functional	3	**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**
<u>Funded by:</u>												
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	91 309	–	–	–	–	–	–	91 309	72 008	39 100
Internally generated funds		28 400	32 495	–	–	–	–	–	–	32 495	48 492	40 128
Total Capital Funding		**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	**–**	**190 392**	**180 363**	**183 490**

WC047 Bitou - Table B5 Consolidated Adjustments Capital Expenditure Budget by vote and funding - B - 12/12/2025

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**	**772**	**–**	**–**	**–**	**–**	**–**	–	772	**8 500**	**6 500**
3.3 - Integrated Waste Management		–	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**	**136 235**	**–**	**–**	**–**	**–**	**–**	–	136 235	**133 671**	**137 522**
7.2 - Water and Waste Water Management Services		82 841	85 567	–	–	–	–	–	–	85 567	73 462	70 210
7.3 - Project Management Unit (PMU)		50	50	–	–	–	–	–	–	50	50	50
7.4 - Transport, Roads & Storm Water		21 969	22 127	–	–	–	–	–	–	22 127	32 351	53 618
7.5 - Electrical and Mechanical Engineering		25 802	28 491	–	–	–	–	–	–	28 491	27 808	13 644
Vote 8 - Piblic Safety		**1 230**	**1 242**	**–**	**–**	**–**	**–**	**–**	–	1 242	**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	242	–	–	–	–	–	–	242	–	–
Capital multi-year expenditure sub-total		**132 831**	**138 487**	**–**	**–**	**–**	**–**	**–**	–	138 487	**143 281**	**145 152**
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 2 - Office of the Municipal Manager		**–**	**96**	**–**	**–**	**–**	**–**	**–**	–	96	**–**	**–**
2.1 - Municipal Manager; Executive Support		–	96	–	–	–	–	–	–	96	–	–
Vote 3 - Community Services		**14 200**	**15 652**	**–**	**–**	**–**	**–**	**–**	–	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	–	–
Vote 4 - Corporate Services		**2 013**	**2 053**	**–**	**–**	**–**	**–**	**–**	–	2 053	**1 046**	**716**
4.1 - Director; Executive Support		–	39	–	–	–	–	–	–	39	–	–
4.5 - Information & Communication Technology		2 013	2 014	–	–	–	–	–	–	2 014	1 046	716
Vote 5 - Financial Services		**–**	**39**	**–**	**–**	**–**	**–**	**–**	–	39	**–**	**–**
5.1 - Director; Executive Support		–	39	–	–	–	–	–	–	39	–	–
Vote 7 - Engineering Services		**31 647**	**32 661**	**–**	**–**	**–**	**–**	**–**	–	32 661	**19 950**	**29 460**
7.2 - Water and Waste Water Management Services		11 150	10 175	–	–	–	–	–	–	10 175	3 650	12 964
7.4 - Transport, Roads & Storm Water		15 800	16 721	–	–	–	–	–	–	16 721	1 645	16 496
7.5 - Electrical and Mechanical Engineering		4 697	5 765	–	–	–	–	–	–	5 765	14 655	–
Vote 8 - Piblic Safety		**1 217**	**1 405**	**–**	**–**	**–**	**–**	**–**	–	1 405	**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	500	–	–	–	–	–	–	500	4 300	6 000
8.6 - Corporate Communications & Intergovernmental Re		222	210	–	–	–	–	–	–	210	–	–
Capital single-year expenditure sub-total		**49 077**	**51 905**	**–**	**–**	**–**	**–**	**–**	–	51 905	**37 082**	**38 338**
Total Capital Expenditure		**181 908**	**190 392**	**–**	**–**	**–**	**–**	**–**	–	190 392	**180 363**	**183 490**

WC047 Bitou - Table B6 Consolidated Adjustments Budget Financial Position - 12/12/2025

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	117 044	–	–	–	–	(5)	(5)	117 038	107 427	54 822
Trade and other receivables from exchange transactio	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	16 881	–	–	–	–	(4)	(4)	16 878	16 913	16 910
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**	**552 896**	**–**	**–**	**–**	**–**	**(9)**	**(9)**	**552 887**	**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	1 467 950	–	–	–	–	–	–	1 467 950	1 596 081	1 735 835
Heritage assets		38	38	–	–	–	–	–	–	38	38	38
Other non-current assets		–	–	–	–	–	–	–	–	–	–	–
Total non current assets		**1 473 554**	**1 482 038**	**–**	**–**	**–**	**–**	**–**	**–**	**1 482 038**	**1 610 168**	**1 749 921**
TOTAL ASSETS		**2 034 919**	**2 034 933**	**–**	**–**	**–**	**–**	**(9)**	**(9)**	**2 034 924**	**2 187 800**	**2 306 708**
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	131 192	–	–	–	–	154	154	131 347	129 709	105 733
Trade and other payables from non-exchange transac		(37 294)	(38 894)	–	–	–	–	(163)	(163)	(39 058)	(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**	**462 213**	**–**	**–**	**–**	**–**	**(9)**	**(9)**	**462 204**	**457 934**	**402 896**
Non current liabilities												
Borrowing	1	130 313	130 313	–	–	–	–	–	–	130 313	181 971	225 371
Provisions	1	13 801	13 801	–	–	–	–	–	–	13 801	139 917	170 121
Other non-current liabilities		97 750	97 750	–	–	–	–	–	–	97 750	126 116	156 320
Total non current liabilities		**241 864**	**241 864**	**–**	**–**	**–**	**–**	**–**	**–**	**241 864**	**448 005**	**551 813**
TOTAL LIABILITIES		**704 062**	**704 077**	**–**	**–**	**–**	**–**	**(9)**	**(9)**	**704 068**	**905 938**	**954 709**
NET ASSETS	2	**1 330 857**	**1 330 856**	**–**	**–**	**–**	**–**	**–**	**–**	**1 330 856**	**1 281 862**	**1 351 999**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 254 175	1 254 175	–	–	–	–	–	–	1 254 175	1 332 366	1 432 766
Funds and Reserves		76 681	76 681	–	–	–	–	–	–	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY		**1 330 856**	**1 330 856**	**–**	**–**	**–**	**–**	**–**	**–**	**1 330 856**	**1 409 046**	**1 509 447**

WC047 Bitou - Table B7 Consolidated Adjustments Budget Cash Flows - 12/12/2025

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)	(865 998)	–	–	–	–	(5)	(5)	(866 003)	(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**	**114 305**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**114 300**	**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)	(190 392)	–	–	–	–	–	–	(190 392)	(180 363)	(183 490)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(181 908)**	**(190 392)**	**–**	**–**	**–**	**–**	**–**	**–**	**(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)**	**(32 027)**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**(32 032)**	**(13 938)**	**(23 565)**
Cash/cash equivalents at the year begin:	2	165 432	165 432	–	–	–	–	–	–	165 432	137 718	95 121
Cash/cash equivalents at the year end:	2	141 839	133 405	–	–	–	–	(5)	(5)	133 400	123 780	71 556

WC047 Bitou - Table B8 Consolidated Cash backed reserves/accumulated surplus reconciliation - 12/12/2025

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	133 405	–	–	–	–	(5)	(5)	133 400	123 780	71 556
Other current investments > 90 days		45 715	45 746	–	–	–	–	–	–	45 746	72 340	100 995
Cash and investments available:		**187 553**	**179 151**	**–**	**–**	**–**	**–**	**(5)**	**(5)**	**179 146**	**196 119**	**172 551**
Applications of cash and investments												
Unspent conditional transfers		(37 294)	(37 294)	–	–	–	–	(163)	(163)	(37 458)	(42 234)	(47 960)
Statutory requirements		(15 182)	(15 182)	–	–	–	–	–	–	(15 182)	(15 182)	(15 182)
Other working capital requirements	2	14 289	15 904					154	154	16 058	(16 993)	(68 553)
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:		**86 736**	**88 351**	**–**	**–**	**–**	**–**	**(9)**	**(9)**	**88 342**	**50 836**	**(6 114)**
Surplus(shortfall)		**100 817**	**90 800**	**–**	**–**	**–**	**–**	**4**	**4**	**90 804**	**145 283**	**178 665**
Other working capital requirements												
Debtors		115 289	115 289							115 289	146 702	174 286
Creditors due		129 577	131 192							131 347	129 709	105 733
Total Other working capital requirements		(14 289)	(15 904)							(16 058)	16 993	68 553
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 - 12/12/2025

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												
Total New Assets *to be adjusted*	1	114 414	118 102	–	–	–	–	–	–	118 102	104 821	127 363
Roads Infrastructure		17 269	17 269	–	–	–	–	–	–	17 269	12 245	40 591
Electrical Infrastructure		24 768	26 625	–	–	–	–	–	–	26 625	33 382	9 544
Water Supply Infrastructure		32 446	33 446	–	–	–	–	–	–	33 446	21 568	25 257
Sanitation Infrastructure		21 512	21 518	–	–	–	–	–	–	21 518	14 870	35 752
Solid Waste Infrastructure		–	72	–	–	–	–	–	–	72	–	–
Information and Communication Infrastructure		120	120	–	–	–	–	–	–	120	60	30
Infrastructure		96 116	99 050	–	–	–	–	–	–	99 050	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	2 079	–	–	–	–	–	–	2 079	1 500	1 500
Other Assets	6	1 500	2 079	–	–	–	–	–	–	2 079	1 500	1 500
Computer Equipment		1 219	1 219	–	–	–	–	–	–	1 219	621	1 078
Furniture and Office Equipment		507	670	–	–	–	–	–	–	670	100	100
Machinery and Equipment		4 572	4 584	–	–	–	–	–	–	4 584	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	4 793	–	–	–	–	–	–	4 793	12 662	9 488
Roads Infrastructure		200	200	–	–	–	–	–	–	200	1 250	1 250
Electrical Infrastructure		–	1 040	–	–	–	–	–	–	1 040	1 737	–
Infrastructure		200	1 240	–	–	–	–	–	–	1 240	2 987	1 250
Community Facilities		100	100	–	–	–	–	–	–	100	2 000	–
Community Assets		100	100	–	–	–	–	–	–	100	2 000	–
Operational Buildings		2 000	2 432	–	–	–	–	–	–	2 432	2 950	2 100
Other Assets	6	2 000	2 432	–	–	–	–	–	–	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	67 497	–	–	–	–	–	–	67 497	62 880	46 639
Roads Infrastructure		15 500	16 399	–	–	–	–	–	–	16 399	14 856	25 272
Storm water Infrastructure		4 000	4 179	–	–	–	–	–	–	4 179	2 500	2 500
Electrical Infrastructure		3 641	4 014	–	–	–	–	–	–	4 014	3 994	2 000
Water Supply Infrastructure		15 367	15 588	–	–	–	–	–	–	15 588	14 350	12 814
Sanitation Infrastructure		18 865	18 865	–	–	–	–	–	–	18 865	16 726	2 150
Infrastructure		57 374	59 046	–	–	–	–	–	–	59 046	52 426	44 736
Community Facilities		1 200	1 552	–	–	–	–	–	–	1 552	–	–
Sport and Recreation Facilities		5 300	5 300	–	–	–	–	–	–	5 300	10 136	1 563
Community Assets		6 500	6 852	–	–	–	–	–	–	6 852	10 136	1 563
Revenue Generating		–	1 300	–	–	–	–	–	–	1 300	–	–
Investment properties		–	1 300	–	–	–	–	–	–	1 300	–	–
Machinery and Equipment		300	300	–	–	–	–	–	–	300	318	340
Total Capital Expenditure *to be adjusted*	4											
Roads Infrastructure		32 969	33 868	–	–	–	–	–	–	33 868	28 351	67 113
Storm water Infrastructure		4 000	4 179	–	–	–	–	–	–	4 179	2 500	2 500
Electrical Infrastructure		28 409	31 679	–	–	–	–	–	–	31 679	39 113	11 544
Water Supply Infrastructure		47 814	49 034	–	–	–	–	–	–	49 034	35 918	38 071
Sanitation Infrastructure		40 377	40 383	–	–	–	–	–	–	40 383	31 596	37 902
Solid Waste Infrastructure		–	72	–	–	–	–	–	–	72	–	–
Information and Communication Infrastructure		120	120	–	–	–	–	–	–	120	60	30
Infrastructure		153 689	159 335	–	–	–	–	–	–	159 335	137 538	157 161
Community Facilities		7 500	7 852	–	–	–	–	–	–	7 852	5 500	3 500
Sport and Recreation Facilities		5 300	5 300	–	–	–	–	–	–	5 300	10 136	1 563
Community Assets		12 800	13 152	–	–	–	–	–	–	13 152	15 636	5 063
Revenue Generating		–	1 300	–	–	–	–	–	–	1 300	–	–
Investment properties		–	1 300	–	–	–	–	–	–	1 300	–	–
Operational Buildings		3 500	4 511	–	–	–	–	–	–	4 511	4 450	3 600
Other Assets		3 500	4 511	–	–	–	–	–	–	4 511	4 450	3 600
Computer Equipment		2 240	2 240	–	–	–	–	–	–	2 240	1 046	1 216
Furniture and Office Equipment		507	670	–	–	–	–	–	–	670	100	100
Machinery and Equipment		4 872	4 884	–	–	–	–	–	–	4 884	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	190 392	–	–	–	–	–	–	190 392	180 363	183 490
ASSET REGISTER SUMMARY - PPE (WDV)	5											
Roads Infrastructure		205 355	206 394	–	–	–	–	–	–	206 394	212 897	314 148
Storm water Infrastructure		57 858	57 858	–	–	–	–	–	–	57 858	56 066	54 211
Electrical Infrastructure		207 223	209 009	–	–	–	–	–	–	209 009	265 062	276 847
Water Supply Infrastructure		282 355	282 355	–	–	–	–	–	–	282 355	285 604	320 072
Sanitation Infrastructure		146 642	146 667	–	–	–	–	–	–	146 667	184 663	278 427
Solid Waste Infrastructure		22 797	22 869	–	–	–	–	–	–	22 869	21 598	20 357
Information and Communication Infrastructure		2 607	2 607	–	–	–	–	–	–	2 607	2 130	1 602
Infrastructure		924 838	927 760	–	–	–	–	–	–	927 760	1 028 020	1 265 664
Community Assets		66 120	67 772	–	–	–	–	–	–	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		135 151	138 381	–	–	–	–	–	–	138 381	147 769	31 073
Computer Equipment		4 644	4 644	–	–	–	–	–	–	4 644	4 522	4 030
Furniture and Office Equipment		1 460	1 622	–	–	–	–	–	–	1 622	1 039	602
Machinery and Equipment		8 380	8 897	–	–	–	–	–	–	8 897	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	1 473 554	1 482 038	–	–	–	–	–	–	1 482 038	1 610 168	1 749 921
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	7 033	–	–	–	–	–	–	7 033	7 509	7 855
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	21 163	–	–	–	–	–	–	21 163	25 889	23 949
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	4 639	–	–	–	–	–	–	4 639	4 677	4 698
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%	38.0%							38.0%	41.9%	30.6%
Renewal and upgrading of Existing Assets as % of deprecn"		159.6%	171.0%							171.0%	172.7%	123.9%
R&M as a % of PPE		3.3%	3.3%							3.3%	3.4%	3.1%
Renewal and upgrading and R&M as a % of PPE		7.9%	8.2%							8.2%	8.1%	6.3%

WC047 Bitou - Table B10 Consolidated Basic service delivery measurement - 12/12/2025

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											
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' - 12/12/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget
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	–	–	–	–	147	147	224 091	228 347	238 395
Pension and UIF Contributions		46 852	46 852	–	–	–	–	1	1	46 854	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**	**–**	**–**	**–**	**–**	**148**	**148**	**394 139**	**405 870**	**425 517**
Total Employee related costs	**1**	**393 991**	**393 991**	**–**	**–**	**–**	**–**	**148**	**148**	**394 139**	**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	12 468	–	–	–	–	–	–	12 468	14 202	10 997
Total transfers and grants		**14 068**	**12 468**	**–**	**–**	**–**	**–**	**–**	**–**	**12 468**	**14 202**	**10 997**
Contracted services												
Outsourced Services		29 697	29 677	–	–	–	–	–	–	29 677	27 614	24 097
Consultants and Professional Services		36 047	36 047	–	–	–	–	4 654	4 654	40 701	30 095	28 785
Contractors		69 747	69 747	–	–	–	–	6	6	69 753	60 131	58 790
Total contracted services		**135 492**	**135 472**	**–**	**–**	**–**	**–**	**4 660**	**4 660**	**140 131**	**117 840**	**111 673**
Operational Costs												
Collection costs		2 510	2 510	–	–	–	–	–	–	2 510	2 652	2 800
Audit fees		6 383	6 329	–	–	–	–	–	–	6 329	6 691	6 691
Other Operational Costs		96 211	97 850	–	–	–	–	–	–	97 850	99 023	99 356
Operating Leases		5 967	5 967	–	–	–	–	–	–	5 967	6 074	6 282
Operational Cost		90 244	91 883	–	–	–	–	–	–	91 883	92 949	93 074
Total Operational Costs	**1**	**105 104**	**106 689**	**–**	**–**	**–**	**–**	**–**	**–**	**106 689**	**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		21 128	21 128	–	–	–	–	4	4	21 132	21 290	19 441
Total Inventory Consumed & Other Material		**21 128**	**21 128**	**–**	**–**	**–**	**–**	**4**	**4**	**21 132**	**21 290**	**19 441**

WC047 Bitou - Supporting Table SB2 Consolidated Supporting detail to 'Financial Position Budget' - 12/12/2025

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)	(8 357)	–	–	–	–	(4)	(4)	(8 361)	(8 745)	(8 438)
Closing balance - Consumables Standard Rated		**31 264**	**31 197**	–	–	–	–	**(4)**	**(4)**	**31 193**	**31 229**	**31 225**
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**	**16 881**	–	–	–	–	**(4)**	**(4)**	**16 878**	**16 913**	**16 910**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		1 972 354	1 980 837	–	–	–	–	–	–	1 980 837	2 150 117	2 332 398
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**	**1 467 950**	–	–	–	–	–	–	**1 467 950**	**1 596 081**	**1 735 835**
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	131 192	–	–	–	–	154	154	131 347	129 709	105 733
Trade payables from Non-exchange transactions: Unspent conditi		(37 294)	(37 294)	–	–	–	–	(163)	(163)	(37 458)	(42 234)	(47 960)
Trade payables from Non-exchange transactions: Other		–	(1 600)	–	–	–	–	–	–	(1 600)	–	–
VAT		268 421	268 421	–	–	–	–	–	–	268 421	268 421	268 421
Total Trade and other payables	1	**360 704**	**360 719**	–	–	–	–	**(9)**	**(9)**	**360 710**	**355 895**	**326 193**
Non current liabilities - Financial liabilities												
Borrowing	3	129 872	129 872	–	–	–	–	–	–	129 872	202 720	246 120
Other financial liabilities		441	441	–	–	–	–	–	–	441	(20 748)	(20 748)
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												
Retirement benefits		–	–	–	–	–	–	–	–	–	126 116	156 320
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**	**139 917**	**170 121**
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	78 190	101 468
Accumulated Surplus/(Deficit)	1	**1 254 175**	**1 254 175**	–	–	–	–	–	–	**1 254 175**	**1 332 366**	**1 432 766**
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	**1 330 856**	**1 330 856**	–	–	–	–	–	–	**1 330 856**	**1 409 046**	**1 509 447**

WC047 Bitou - Supporting Table SB3 Consolidated Adjustments to the SDBIP - performance objectives - 12/12/2025

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))	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									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
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	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 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		

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
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		
Description	Unit of measurement											

WC047 Bitou - Supporting Table SB4 Consolidated Adjustments to budgeted performance indicators and benchmarks - 12/12/2025

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%	73.8%	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%	119.6%	119.6%	126.1%	138.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				121.5%	119.6%	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%	38.8%	38.8%	42.8%	42.8%
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%	14.0%	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%	270.4%	270.4%	287.5%	455.9%
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%	36.6%	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%	3.8%	4.0%
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 - 12/12/2025

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		

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
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
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
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

WC047 Bitou - Supporting Table SB6 Consolidated Adjustments Budget - funding measurement - 12/12/2025

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framewo				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	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	133 405	133 400	123 780	71 556
Cash + investments at the yr end less applications - R'000	2	18(1)b	–	–	–	100 817	90 800	90 804	145 283	178 665
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%	73.8%	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							33.7%	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)				3.3%	3.3%	3.3%	3.4%	3.1%
Asset renewal % of capital budget	14	20(1)(vi)				1.8%	2.5%	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									34 184	31 578

WC047 Bitou - Supporting Table SB7 Consolidated Adjustments Budget - transfers and grant receipts - 12/12/2025

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 - 12/12/2025

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	13 591	–	–	–	–	13 591	12 591	13 178
Operational Revenue:General Revenue:Equitable Share		8 907	8 902	–	–	–	–	8 902	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	–	–	4 812	4 812	49 503	33 620	31 592
Capacity Building and Other		44 691	44 691	–	–	4 812	4 812	49 503	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	58 865	–	–	4 812	4 812	63 678	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	125 453	–	–	4 812	4 812	130 265	106 683	149 668

WC047 Bitou - Supporting Table SB9 Consolidated Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 12/12/2025

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	–	–	158	158	44 646	33 300	30 571
Closing Balance		58 003	58 003	–	–	158	158	58 162	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**	**–**	**–**	**158**	**158**	**49 919**	**37 186**	**34 634**
Total operating transfers and grants - CTBM	2	**58 754**	**58 754**	**–**	**–**	**158**	**158**	**58 912**	**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**	**–**	**–**	**158**	**158**	**120 384**	**101 587**	**113 267**
TOTAL TRANSFERS AND GRANTS - CTBM		**31 403**	**31 403**	**–**	**–**	**158**	**158**	**31 562**	**37 294**	**42 234**

WC047 Bitou - Supporting Table SB10 Consolidated Adjustments Budget - transfers and grants made by the municipality - 12/12/2025

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	4 000	–	–	–	–	–	–	4 000	5 600	5 600
Total Cash Transfers To Municipalities:		**5 600**	**4 000**	**–**	**–**	**–**	**–**	**–**	**–**	**4 000**	**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**	**12 468**	**–**	**–**	**–**	**–**	**–**	**–**	**12 468**	**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**	**12 468**	**–**	**–**	**–**	**–**	**–**	**–**	**12 468**	**14 202**	**10 997**

WC047 Bitou - Supporting Table SB11 Consolidated Adjustments Budget - councillor and staff benefits - 12/12/2025

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	–		–		147	147	212 802	0.1%
Pension and UIF Contributions		37 428	37 428	–		–		1	1	37 429	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**	**–**		**–**		**148**	**148**	**376 187**	
% increase			**0.0%**								**0.0%**
Total Parent Municipality		**401 667**	**401 667**	**–**		**–**		**148**	**148**	**401 815**	**0.0%**
TOTAL SALARY, ALLOWANCES & BENEFITS		**401 667**	**401 667**	**–**		**–**		**148**	**148**	**401 815**	
TOTAL MANAGERS AND STAFF		**393 991**	**393 991**	**–**		**–**		**148**	**148**	**394 139**	**0.0%**

WC047 Bitou - Supporting Table SB12 Consolidated Adjustments Budget - monthly revenue and expenditure (municipal vote) - 12/12/2025

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		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	Adjusted Budget
Revenue by Vote																
Vote 1 - Council		–	–	782	–	–	782	–	–	782	–	–	782	3 126	3 250	2 365
Vote 2 - Office of the Municipal Manager		107	107	17 109	107	107	17 109	107	107	17 109	107	107	17 109	69 295	72 158	75 441
Vote 3 - Community Services		4 950	4 950	12 908	4 950	4 950	12 908	4 950	4 950	12 908	4 950	4 950	12 908	91 233	94 950	99 692
Vote 4 - Corporate Services		49	49	49	49	49	49	49	49	49	49	49	49	585	610	636
Vote 5 - Financial Services		19 325	21 225	23 304	19 325	19 325	23 304	19 325	19 325	23 304	19 325	19 325	23 304	249 715	262 009	275 371
Vote 6 - Economic Development & Planning		4 203	4 203	13 304	4 203	4 203	13 304	4 203	4 203	13 341	4 240	4 240	13 341	86 986	54 821	70 876
Vote 7 - Engineering Services		46 288	46 288	53 010	46 288	46 288	55 956	46 288	46 288	53 010	46 288	46 288	55 956	588 232	618 896	641 735
Vote 8 - Piblic Safety		313	313	14 039	313	313	14 042	313	313	14 039	313	313	14 042	58 663	61 736	64 938
Total Revenue by Vote		**75 233**	**77 133**	**134 505**	**75 233**	**75 233**	**137 454**	**75 233**	**75 233**	**134 542**	**75 270**	**75 270**	**137 492**	**1 147 835**	**1 168 430**	**1 231 054**
Expenditure by Vote																
Vote 1 - Council		771	1 071	1 200	771	771	1 913	771	771	900	771	771	1 988	12 471	12 940	13 535
Vote 2 - Office of the Municipal Manager		2 599	2 599	5 424	2 599	2 842	5 424	2 599	2 599	5 424	2 599	2 599	5 579	42 887	43 733	45 060
Vote 3 - Community Services		10 113	10 113	10 904	10 113	10 113	11 117	10 113	10 113	10 904	10 113	10 113	17 890	131 718	131 242	135 857
Vote 4 - Corporate Services		9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 062	9 063	108 746	111 269	116 019
Vote 5 - Financial Services		2 352	2 352	2 970	2 352	2 509	2 970	2 352	2 352	2 970	2 352	2 352	42 201	70 080	66 443	68 469
Vote 6 - Economic Development & Planning		7 791	7 791	9 350	7 791	7 791	9 550	7 791	7 791	9 387	7 828	7 828	9 589	100 275	84 184	79 542
Vote 7 - Engineering Services		40 574	40 574	40 582	40 574	40 574	40 582	40 574	40 574	40 582	40 574	40 574	38 777	485 120	517 349	548 466
Vote 8 - Piblic Safety		19 724	19 724	(7 996)	19 724	19 724	(7 994)	19 724	19 724	(7 996)	19 724	19 724	(7 986)	125 824	124 149	123 765
Total Expenditure by Vote		**92 986**	**93 286**	**71 496**	**92 986**	**93 387**	**72 624**	**92 986**	**92 986**	**71 233**	**93 024**	**93 024**	**117 101**	**1 077 122**	**1 091 308**	**1 130 713**
Surplus/ (Deficit)		**(17 753)**	**(16 153)**	**63 009**	**(17 753)**	**(18 153)**	**64 830**	**(17 753)**	**(17 753)**	**63 309**	**(17 753)**	**(17 753)**	**20 391**	**70 713**	**77 122**	**100 341**

WC047 Bitou - Supporting Table SB13 Consolidated Adjustments Budget - monthly revenue and expenditure (functional classification) - 12/12/2025

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		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	Adjusted Budget
Revenue - Functional																
Governance and administration		19 537	21 437	41 300	19 537	19 537	41 301	19 537	19 537	41 300	19 537	19 537	41 301	323 396	338 743	354 573
Executive and council		107	107	17 891	107	107	17 892	107	107	17 891	107	107	17 892	72 422	75 409	77 807
Finance and administration		19 430	21 330	23 409	19 430	19 430	23 409	19 430	19 430	23 409	19 430	19 430	23 409	250 974	263 333	276 766
Community and public safety		3 745	3 745	29 720	3 745	3 745	29 722	3 745	3 745	29 757	3 782	3 782	29 760	148 989	121 470	141 045
Community and social services		11	11	3 217	11	11	3 217	11	11	3 217	11	11	3 217	12 958	12 985	13 763
Sport and recreation		26	26	26	26	26	26	26	26	26	26	26	26	318	335	353
Public safety		313	313	14 039	313	313	14 042	313	313	14 039	313	313	14 042	58 663	61 736	64 938
Housing		3 395	3 395	12 437	3 395	3 395	12 437	3 395	3 395	12 474	3 432	3 432	12 474	77 051	46 413	61 991
Economic and environmental services		2 704	2 704	2 712	2 704	2 704	5 657	2 704	2 704	2 712	2 704	2 704	5 657	38 373	41 320	40 016
Planning and development		2 694	2 694	2 701	2 694	2 694	5 646	2 694	2 694	2 701	2 694	2 694	5 646	38 243	37 690	39 870
Road transport		11	11	11	11	11	11	11	11	11	11	11	11	130	3 630	146
Trading services		49 205	49 205	60 673	49 205	49 205	60 673	49 205	49 205	60 673	49 205	49 205	60 673	636 335	666 392	694 885
Energy sources		24 818	24 818	31 540	24 818	24 818	31 540	24 818	24 818	31 540	24 818	24 818	31 540	324 704	338 341	353 718
Water management		10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	129 374	137 108	140 981
Waste water management		8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	104 327	109 332	114 610
Waste management		4 912	4 912	9 657	4 912	4 912	9 657	4 912	4 912	9 657	4 912	4 912	9 657	77 929	81 611	85 575
Other		42	42	101	42	42	101	42	42	101	42	42	102	741	506	536
Total Revenue - Functional		75 233	77 133	134 505	75 233	75 233	137 454	75 233	75 233	134 542	75 270	75 270	137 492	1 147 835	1 168 430	1 231 054
Expenditure - Functional																
Governance and administration		15 699	15 999	19 580	15 699	16 100	20 295	15 699	15 699	19 280	15 699	15 699	59 757	245 209	246 550	255 350
Executive and council		2 975	3 275	5 978	2 975	2 975	6 691	2 975	2 975	5 678	2 975	2 975	6 921	49 365	49 242	50 462
Finance and administration		12 158	12 158	13 035	12 158	12 315	13 037	12 158	12 158	13 035	12 158	12 158	52 269	188 795	190 401	197 753
Internal audit		567	567	567	567	810	567	567	567	567	567	567	567	7 048	6 907	7 135
Community and public safety		17 436	17 436	19 874	17 436	17 436	20 087	17 436	17 436	19 911	17 473	17 473	20 133	219 568	201 475	200 123
Community and social services		2 938	2 938	3 181	2 938	2 938	3 393	2 938	2 938	3 181	2 938	2 938	3 401	36 657	36 858	36 722
Sport and recreation		2 328	2 328	2 678	2 328	2 328	2 678	2 328	2 328	2 678	2 328	2 328	2 679	29 339	29 847	30 800
Public safety		8 961	8 961	9 264	8 961	8 961	9 264	8 961	8 961	9 264	8 961	8 961	9 264	108 743	107 187	106 387
Housing		3 209	3 209	4 751	3 209	3 209	4 751	3 209	3 209	4 788	3 247	3 247	4 789	44 830	27 583	26 214
Economic and environmental services		8 688	8 688	8 703	8 688	8 688	8 703	8 688	8 688	8 703	8 688	8 688	8 705	104 314	108 387	107 874
Planning and development		5 564	5 564	5 580	5 564	5 564	5 580	5 564	5 564	5 580	5 564	5 564	5 581	66 834	64 856	64 542
Road transport		3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 124	37 480	43 531	43 332
Trading services		40 677	40 677	40 877	40 677	40 677	40 877	40 677	40 677	40 877	40 677	40 677	45 843	493 887	520 545	552 798
Energy sources		26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	26 449	12 522	303 462	319 945	349 114
Water management		4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	4 916	13 727	67 798	73 726	77 708
Waste water management		4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	7 784	56 995	59 747	57 050
Waste management		4 838	4 838	5 038	4 838	4 838	5 038	4 838	4 838	5 038	4 838	4 838	11 810	65 632	67 127	68 925
Other		10 487	10 487	(17 537)	10 487	10 487	(17 337)	10 487	10 487	(17 537)	10 487	10 487	(17 337)	14 144	14 351	14 568
Total Expenditure - Functional		92 986	93 286	71 496	92 986	93 387	72 624	92 986	92 986	71 233	93 024	93 024	117 101	1 077 122	1 091 308	1 130 713
Surplus/ (Deficit) 1.		(17 753)	(16 153)	63 009	(17 753)	(18 153)	64 830	(17 753)	(17 753)	63 309	(17 753)	(17 753)	20 391	70 713	77 122	100 341

WC047 Bitou - Supporting Table SB14 Consolidated Adjustments Budget - monthly revenue and expenditure - 12/12/2025

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		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	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	291 114	302 005	315 893
Service charges - Water		8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	101 466	106 931	112 674
Service charges - Waste Water Management		6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	80 729	85 108	89 651
Service charges - Waste Management		4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	52 852	55 710	58 717
Sale of Goods and Rendering of Services		665	665	669	665	665	669	665	665	669	665	665	670	8 000	8 255	8 673
Agency services		222	222	222	222	222	222	222	222	222	222	222	222	2 663	2 726	2 786
Interest earned from Receivables		1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	13 965	13 205	12 490
Interest earned from Current and Non Current Assets		1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	12 573	12 698	13 333
Rental from Fixed Assets		111	111	171	111	111	171	111	111	171	111	111	171	1 569	1 663	1 760
Licence and permits		55	55	55	55	55	58	55	55	55	55	55	58	665	704	736
Special rating areas		–	–	–	–	–	–	–	–	–	–	–	6 728	6 728	5 572	6 378
Operational Revenue		70	70	70	70	70	3 016	70	70	70	70	70	3 016	6 728	5 572	6 378
Non-Exchange Revenue																
Property rates		17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	214 575	225 940	237 689
Surcharges and Taxes		129	129	129	129	129	129	129	129	129	129	129	129	1 547	1 861	2 213
Fines, penalties and forfeits		3	3	13 751	3	3	13 751	3	3	13 751	3	3	13 751	55 024	57 971	61 116
Licences or permits		68	68	68	68	68	68	68	68	68	68	68	68	819	846	854
Transfer and subsidies - Operational		2 664	4 564	48 124	2 664	2 664	48 124	2 664	2 664	48 161	2 701	2 701	48 161	215 859	205 089	209 108
Interest		203	203	203	203	203	203	203	203	203	203	203	203	2 433	2 189	1 970
Operational Revenue		1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	14 788	15 555	16 381
Total Revenue		**69 361**	**71 261**	**128 633**	**69 361**	**69 361**	**131 582**	**69 361**	**69 361**	**128 670**	**69 398**	**69 398**	**138 348**	**1 084 097**	**1 109 601**	**1 158 798**
Expenditure By Type																
Employee related costs		32 776	32 776	32 806	32 776	33 177	32 806	32 776	32 776	32 843	32 813	32 813	33 000	394 139	405 870	425 517
Remuneration of councillors		640	640	640	640	640	640	640	640	640	640	640	640	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	20 869	20 869	250 425	263 847	280 180
Inventory consumed		1 740	1 740	1 802	1 740	1 740	1 820	1 740	1 740	1 802	1 740	1 740	1 786	21 132	21 290	19 441
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	3 523	3 525	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	1 337	1 337	16 046	21 171	27 178
Contracted services		10 563	10 563	13 705	10 563	10 563	14 107	10 563	10 563	13 705	10 563	10 563	14 108	140 131	117 840	111 673
Transfers and subsidies		822	1 122	1 172	822	822	1 772	822	822	872	822	822	1 772	12 468	14 202	10 997
Irrecoverable debts written off		5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 138	61 650	61 550	59 880
Operational costs		7 881	7 881	10 835	7 881	7 881	10 943	7 881	7 881	10 835	7 881	7 881	11 062	106 724	108 365	108 846
Other Losses		7 697	7 697	(20 330)	7 697	7 697	(20 330)	7 697	7 697	(20 330)	7 697	7 697	(585)	–	–	–
Total Expenditure		**92 986**	**93 286**	**71 496**	**92 986**	**93 387**	**72 624**	**92 986**	**92 986**	**71 233**	**93 024**	**93 024**	**117 101**	**1 077 122**	**1 090 240**	**1 129 585**
Surplus/(Deficit)		**(23 625)**	**(22 025)**	**57 137**	**(23 625)**	**(24 026)**	**58 958**	**(23 625)**	**(23 625)**	**57 437**	**(23 625)**	**(23 625)**	**21 247**	**6 975**	**19 361**	**29 213**
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)	(5 872)	135 059	70 466	64 401	78 633
Surplus/(Deficit) after capital transfers & contributions		**(29 497)**	**(27 897)**	51 265	**(29 497)**	**(29 898)**	**53 086**	**(29 497)**	**(29 497)**	**51 565**	**(29 497)**	**(29 497)**	**156 306**	**77 441**	**83 762**	**107 847**
Surplus/(Deficit) after income tax		**(29 497)**	**(27 897)**	51 265	**(29 497)**	**(29 898)**	**53 086**	**(29 497)**	**(29 497)**	**51 565**	**(29 497)**	**(29 497)**	**156 306**	**77 441**	**83 762**	**107 847**
Surplus/(Deficit) attributable to municipality		**(29 497)**	**(27 897)**	51 265	**(29 497)**	**(29 898)**	**53 086**	**(29 497)**	**(29 497)**	**51 565**	**(29 497)**	**(29 497)**	**156 306**	**77 441**	**83 762**	**107 847**
Surplus/(Deficit) after capital transfers & contributions		**(29 497)**	**(27 897)**	**51 265**	**(29 497)**	**(29 898)**	**53 086**	**(29 497)**	**(29 497)**	**51 565**	**(29 497)**	**(29 497)**	**156 306**	**77 441**	**83 762**	**107 847**

WC047 Bitou - Supporting Table SB15 Consolidated Adjustments Budget - monthly cash flow - 12/12/2025

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		Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
Cash Receipts By Source	1															
Property rates		13 803	12 648	22 136	13 806	12 902	19 290	13 903	16 906	20 857	11 401	14 623	20 778	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	22 771	22 771	273 255	288 662	302 408
Service charges - water revenue		5 611	7 611	7 611	7 611	4 611	7 611	9 611	7 611	7 611	8 611	7 611	9 611	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	6 055	6 055	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	3 964	3 964	47 567	51 253	54 019
Rental of facilities and equipment		167	167	227	167	167	227	167	167	227	167	167	227	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	1 048	1 048	12 573	12 698	13 333
Fines, penalties and forfeits		2 097	2 097	2 118	2 097	2 097	2 118	2 097	2 097	2 118	2 097	2 097	2 118	25 244	26 537	28 441
Licences and permits		117	117	117	117	117	120	117	117	117	117	117	120	1 408	1 470	1 505
Transfer receipts - operational		2 482	4 382	47 317	2 482	2 482	47 317	2 482	2 482	47 317	2 482	2 482	47 336	211 047	205 089	209 108
Other revenue		657	657	657	657	657	658	657	657	657	657	657	658	7 886	7 885	8 306
Cash Receipts by Source		**58 772**	**61 516**	**114 020**	**60 775**	**56 871**	**111 178**	**62 872**	**63 874**	**112 741**	**59 370**	**61 592**	**114 685**	**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	5 872	5 872	70 466	64 401	78 633
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–	64 400	64 400	74 808	43 400
Total Cash Receipts by Source		**64 644**	**67 389**	**119 892**	**66 647**	**62 743**	**117 050**	**68 744**	**69 747**	**118 613**	**65 242**	**67 464**	**184 957**	**1 073 133**	**1 115 381**	**1 142 133**
Cash Payments by Type																
Employee related costs		28 737	28 737	29 021	28 737	28 737	29 021	28 737	28 737	29 021	28 737	28 737	29 021	345 981	356 982	373 726
Remuneration of councillors		640	640	640	640	640	640	640	640	640	640	640	640	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	1 337	1 337	16 046	21 171	27 178
Bulk purchases - Electricity		11 269	17 780	20 034	19 032	30 051	15 526	17 530	18 531	18 031	24 542	25 042	33 056	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	1 806	1 806	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	11 018	11 018	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		8 344	8 344	9 881	8 344	8 344	9 881	8 344	8 344	9 881	8 344	8 344	9 881	106 277	123 157	128 876
Cash Payments by Type		**63 152**	**69 663**	**73 950**	**70 915**	**81 934**	**72 259**	**69 412**	**70 414**	**71 946**	**76 424**	**76 925**	**95 689**	**892 683**	**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	15 866	15 866	190 392	180 363	183 490
Repayment of borrowing		–	–	–	–	–	10 170	–	–	–	–	–	10 170	20 340	22 927	25 672
Total Cash Payments by Type		**79 018**	**85 529**	**89 816**	**86 781**	**97 800**	**98 295**	**85 278**	**86 280**	**87 812**	**92 290**	**92 791**	**121 725**	**1 103 415**	**1 127 519**	**1 163 898**
NET INCREASE/(DECREASE) IN CASH HELD		**(14 374)**	**(18 140)**	**30 076**	**(20 134)**	**(35 056)**	**18 755**	**(16 534)**	**(16 534)**	**30 801**	**(27 048)**	**(25 327)**	**63 232**	**(30 282)**	**(12 138)**	**(21 765)**
Cash/cash equivalents at the month/year beginning:		165 432	151 058	132 918	162 995	142 861	107 805	126 560	110 026	93 492	124 293	97 245	71 918	165 432	135 150	123 012
Cash/cash equivalents at the month/year end:		151 058	132 918	162 995	142 861	107 805	126 560	110 026	93 492	124 293	97 245	71 918	135 150	135 150	123 012	101 247

WC047 Bitou - Supporting Table SB16 Consolidated Adjustments Budget - monthly capital expenditure (municipal vote) - 12/12/2025

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		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	Adjusted Budget
<u>Multi-year expenditure appropriation</u>	1															
Vote 3 - Community Services		64	64	64	64	64	64	64	64	64	64	64	64	772	8 500	6 500
Vote 4 - Corporate Services		20	20	20	20	20	20	20	20	20	20	20	20	239	60	30
Vote 7 - Engineering Services		11 223	11 223	11 223	11 223	11 223	11 223	11 223	11 223	11 223	11 223	11 223	12 778	136 235	133 671	137 522
Vote 8 - Piblic Safety		103	103	103	103	103	103	103	103	103	103	103	104	1 242	1 050	1 100
Capital Multi-year expenditure sub-total	3	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	**11 411**	12 966	138 487	143 281	145 152
<u>Single-year expenditure appropriation</u>																
Vote 2 - Office of the Municipal Manager		8	8	8	8	8	8	8	8	8	8	8	8	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	1 304	1 304	15 652	11 086	1 563
Vote 4 - Corporate Services		171	171	171	171	171	171	171	171	171	171	171	171	2 053	1 046	716
Vote 5 - Financial Services		3	3	3	3	3	3	3	3	3	3	3	3	39	–	–
Vote 7 - Engineering Services		2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	2 722	32 661	19 950	29 460
Vote 8 - Piblic Safety		117	117	117	117	117	117	117	117	117	117	117	117	1 405	5 000	6 600
Capital single-year expenditure sub-total	3	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	**4 325**	4 326	51 905	37 082	38 338
Total Capital Expenditure	2	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**15 736**	**17 291**	**190 392**	**180 363**	**183 490**

WC047 Bitou - Supporting Table SB17 Consolidated Adjustments Budget - monthly capital expenditure (functional classification) - 12/12/2025

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		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	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**257**	**3 078**	**3 806**	**846**
Executive and council		8	8	8	8	8	8	8	8	8	8	8	8	96	–	–
Finance and administration		249	249	249	249	249	249	249	249	249	249	249	249	2 982	3 806	846
Community and public safety		**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**946**	**11 347**	**20 636**	**12 763**
Community and social services		121	121	121	121	121	121	121	121	121	121	121	121	1 452	–	–
Sport and recreation		642	642	642	642	642	642	642	642	642	642	642	642	7 700	14 586	5 063
Public safety		183	183	183	183	183	183	183	183	183	183	183	183	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**	**3 241**	**3 242**	**38 898**	**34 046**	**70 163**
Planning and development		4	4	4	4	4	4	4	4	4	4	4	4	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	3 237	3 237	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**	**11 293**	**12 848**	**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	2 717	4 271	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	4 624	4 624	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	3 355	3 355	40 258	34 646	38 402
Waste management		598	598	598	598	598	598	598	598	598	598	598	598	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**	**15 736**	**17 291**	**190 392**	**180 363**	**183 490**

WC047 Bitou - Supporting Table SB18a Consolidated Adjustments Budget - capital expenditure on new assets by asset class - 12/12/2025

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**	**99 050**	**–**	**–**	**–**	**–**	**–**	**–**	**99 050**	**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	26 625	–	–	–	–	–	–	26 625	33 382	9 544
Power Plants		1 188	1 216	–	–	–	–	–	–	1 216	–	–
MV Substations		12 272	13 032	–	–	–	–	–	–	13 032	24 018	5 000
MV Networks		11 308	12 376	–	–	–	–	–	–	12 376	5 568	4 544
Capital Spares		–	–	–	–	–	–	–	–	–	3 796	–
Water Supply Infrastructure		32 446	33 446	–	–	–	–	–	–	33 446	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	18 588	–	–	–	–	–	–	18 588	–	–
Distribution		8 809	8 809	–	–	–	–	–	–	8 809	6 903	15 226
Capital Spares		250	250	–	–	–	–	–	–	250	265	281
Sanitation Infrastructure		21 512	21 518	–	–	–	–	–	–	21 518	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	6 206	–	–	–	–	–	–	6 206	3 500	2 000
Solid Waste Infrastructure		–	72	–	–	–	–	–	–	72	–	–
Waste Transfer Stations		–	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**	**2 079**	**–**	**–**	**–**	**–**	**–**	**–**	2 079	**1 500**	**1 500**
Operational Buildings		**1 500**	**2 079**	**–**	**–**	**–**	**–**	**–**	**–**	**2 079**	**1 500**	**1 500**
Yards		–	525	–	–	–	–	–	–	525	–	–
Capital Spares		1 500	1 555	–	–	–	–	–	–	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**	**670**	**–**	**–**	**–**	**–**	**–**	**–**	**670**	**100**	**100**
Furniture and Office Equipment		507	670	–	–	–	–	–	–	670	100	100
Machinery and Equipment		**4 572**	**4 584**	**–**	**–**	**–**	**–**	**–**	**–**	**4 584**	**3 625**	**3 511**
Machinery and Equipment		4 572	4 584	–	–	–	–	–	–	4 584	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**	**118 102**	**–**	**–**	**–**	**–**	**–**	**–**	**118 102**	**104 821**	**127 363**

WC047 Bitou - Supporting Table SB18b Consolidated Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 12/12/2025

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**	**1 240**	**–**	**–**	**–**	**–**	**–**	**–**	**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	1 737	–
MV Substations		–	–	–	–	–	–	–	–	–	772	–
MV Networks		–	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**	**2 432**	**–**	**–**	**–**	**–**	**–**	**–**	2 432	**2 950**	**2 100**
Operational Buildings		**2 000**	**2 432**	**–**	**–**	**–**	**–**	**–**	**–**	**2 432**	**2 950**	**2 100**
Yards		2 000	2 000	–	–	–	–	–	–	2 000	2 000	2 100
Capital Spares		–	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**	**4 793**	**–**	**–**	**–**	**–**	**–**	**–**	**4 793**	**12 662**	**9 488**

WC047 Bitou - Supporting Table SB18c Consolidated Adjustments Budget - expenditure on repairs and maintenance by asset class - 12/12/2025

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**	**21 163**	**–**	**–**	**–**	**–**	**–**	**–**	**21 163**	**25 889**	**23 949**
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	7 033	–	–	–	–	–	–	7 033	7 509	7 855
Power Plants		316	316	–	–	–	–	–	–	316	351	372
HV Switching Station		2 077	2 077	–	–	–	–	–	–	2 077	2 308	2 423
MV Substations		7 640	4 640	–	–	–	–	–	–	4 640	4 850	5 060
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**	**4 639**	**–**	**–**	**–**	**–**	**–**	**–**	**4 639**	**4 677**	**4 698**
Transport Assets		1 639	4 639	–	–	–	–	–	–	4 639	4 677	4 698
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 - 12/12/2025

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 - 12/12/2025

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**57 374**	**59 046**	**–**	**–**	**–**	**–**	**–**	**–**	**59 046**	**52 426**	**44 736**
Roads Infrastructure		15 500	16 399	–	–	–	–	–	–	16 399	14 856	25 272
Roads		13 500	14 399	–	–	–	–	–	–	14 399	11 356	22 772
Road Structures		2 000	2 000	–	–	–	–	–	–	2 000	3 500	2 500
Storm water Infrastructure		4 000	4 179	–	–	–	–	–	–	4 179	2 500	2 500
Storm water Conveyance		4 000	4 179	–	–	–	–	–	–	4 179	2 500	2 500
Electrical Infrastructure		3 641	4 014	–	–	–	–	–	–	4 014	3 994	2 000
MV Networks		3 641	3 725	–	–	–	–	–	–	3 725	1 994	–
LV Networks		–	290	–	–	–	–	–	–	290	2 000	2 000
Water Supply Infrastructure		15 367	15 588	–	–	–	–	–	–	15 588	14 350	12 814
Reservoirs		10 000	9 000	–	–	–	–	–	–	9 000	–	–
Water Treatment Works		250	1 470	–	–	–	–	–	–	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**	**6 852**	**–**	**–**	**–**	**–**	**–**	–	6 852	**10 136**	**1 563**
Community Facilities		1 200	1 552	–	–	–	–	–	–	1 552	–	–
Halls		–	152	–	–	–	–	–	–	152	–	–
Fire/Ambulance Stations		–	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	**–**	**–**
Revenue Generating		**–**	**1 300**	**–**	**–**	**–**	**–**	**–**	**–**	1 300	**–**	**–**
Improved Property		–	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**	**67 497**	**–**	**–**	**–**	**–**	**–**	**–**	**67 497**	**62 880**	**46 639**

WC047 Bitou - Supporting Table SB19 Consolidated List of capital programmes and projects affected by Adjustments Budget - 12/12/2025

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 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													
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 - 12/12/2025

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	–	–	–	–	–	–	–	–	–	–	–