

BITOU LOCAL MUNICIPALITY



**Second Adjustments Budget  
11 December 2023**

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## **Glossary**

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

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

**Budget** – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

## **PART 1 – ADJUSTMENTS BUDGET REPORT**

### **SECTION 1 – MAYOR’S REPORT**

#### ***1.1 2<sup>nd</sup> Municipal Roll-over Adjustment Budget***

The 2023/2024 MTREF was approved by Council on 29 May 2023 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 20 842 301.00 as n result of approved roll-overs, roll-overs that were not approved and have to be repaid and additional grant funding received from various sources. The grants are appropriated in the 2023/2024 Adjustment budget as follows:

#### **Operating grant roll-overs and additional funding**

Approved operating grant roll-overs, additional funding and repayments amounting to R 4 384 190.29 this is made up of:

- Human Settlement - amounted R 3 000 000.00 – moved from capital to operational
- Local Government Finance Management Grant – a roll-over of R 677 707.17 has been granted
- Western Cape Financial Management Capability Grant – a roll-over of R 297 968.38 has been granted

- Community Development Workers Operational Support Grant – a roll-over of R 5 734.94 has been granted
- Thusong Services Centre Grant – a roll-over of R 70 541.00 has been granted
- District Municipality Tourism marketing grant – an amount of R390 000.00 has been granted to the municipality
- Western Cape Financial Management Capability Grant (Bursary) – a roll-over of R 57 761.20 has been denied and needs to be repaid

### **Capex grant roll-over and additional funding**

The Capital grant funding Increases by R 19 819 392.18 as follows:

- MIG – roll-over funds amounted to R 8 176 783.48 VAT excl. has been granted
- Human Settlement - amounted to R 16 000 000. VAT Zero rated.
- MIG – a reduction in the current year allocation amounting to R 1 357 391.30 VAT excl. has been gazetted.
- Human Settlement – a reduction amounting to R3 000 000.00. VAT Zero rated. moved from capital to operational.

The Net Effect is an Increase in the Capital Budget of R 19 819 392.18

#### 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

Virements of budgetary provisions, as approved in terms of Council's Virement Policy and processed in the Council's accounting system up until 23 November 2023.

### **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 as contained in the undermentioned tables for the financial year 2023/2024, be approved:
  - i. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
  - ii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
  - iii. Table B4: Adjustments Budget Financial Performance (revenue by source)

- iv. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
- v. Table B6: Budgeted Financial Position
- vi. Table B7: Budgeted Cash Flow
- vii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
- viii. Table B9: Asset Management
- ix. Table B10: Basic service delivery measurement
- x. Supporting Tables SB1 – SB 20

- b. That the Departmental SDBIP be reviewed within directorates where applicable.
- c. That the adjustments budget be submitted to the authorities and in the format as required by law.

**SECTION 2 - EXECUTIVE SUMMARY**

**Introduction**

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

**Adjustment highlights**

**2023/2024 Capital Budget Adjustments**

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 | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
| R thousands  |     | A                   | 5 A1           | 6 B          | 7 C                | 8 D              | 9 E                | 10 F           | 11 G           | 12 H            |                        |                        |
| <b>Capital expenditure - Vote</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Multi-year expenditure to be adjusted</b>   | 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]  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>  | 3   | <b>46 755</b>       | <b>48 690</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>48 690</b>   | <b>83 714</b>          | <b>84 608</b>          |
| <b>Single-year expenditure to be adjusted</b>  | 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]  |     | -                   | -              | -            | -                  | -                | -                  | -              | -              | -               | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b>   |     | <b>62 677</b>       | <b>67 955</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 819</b>  | <b>19 819</b>  | <b>87 775</b>   | <b>5 327</b>           | <b>8 789</b>           |
| <b>Total Capital Expenditure - Vote</b>  |     | <b>109 432</b>      | <b>116 645</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 819</b>  | <b>19 819</b>  | <b>136 464</b>  | <b>89 041</b>          | <b>93 397</b>          |

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

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

**Grants amendments:**

The following roll-over and additional funding has 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 approved

**Adjustments to Budget Funding**

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                | Budget Year                |
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | +1 2024/25 Adjusted Budget | +2 2025/26 Adjusted Budget |
| R thousands  |     | A                   | A1             | B            | C                  | D                | E                  | F              | G              | H               |                            |                            |
| <b>Funded by:</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                            |                            |
| 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                     |
| <b>Total Capital Funding</b>   |     | <b>109 432</b>      | <b>116 645</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 819</b>  | <b>19 819</b>  | <b>136 464</b>  | <b>89 041</b>              | <b>93 397</b>              |

Grants received from the Provincial Government increase 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 on the Table B8, the adjustment budget is funded however the municipality needs to ensure it improves its reserves and working capital to ensure that non-cash items and provisions are cash backed

**Conclusion**

The overall budgeted surplus increases with 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.



## Adjustment budget tables

### Adjustment Budget Summary

**WC047 Bitou - Table B1 Adjustments Budget Summary - 11/12/2023**

| Description  | Budget Year 2023/24 |                   |                 |                       |                     |                       |                   |                |                    | Budget Year<br>+1 2024/25 | Budget Year<br>+2 2025/26 |
|--|---------------------|-------------------|-----------------|-----------------------|---------------------|-----------------------|-------------------|----------------|--------------------|---------------------------|---------------------------|
|  | Original<br>Budget  | Prior<br>Adjusted | Accum.<br>Funds | Multi-year<br>capital | Unfore.<br>Unavoid. | Nat. or Prov.<br>Govt | Other<br>Adjusts. | Total Adjusts. | Adjusted<br>Budget | Adjusted<br>Budget        | Adjusted<br>Budget        |
| R thousands  | A                   | 1<br>A1           | 2<br>B          | 3<br>C                | 4<br>D              | 5<br>E                | 6<br>F            | 7<br>G         | 8<br>H             |                           |                           |
| <b>Financial Performance</b>   |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Property rates   | 179 779             | 179 779           | -               | -                     | -                   | -                     | -                 | -              | 179 779            | 191 710                   | 204 432                   |
| Service charges  | 464 234             | 464 234           | -               | -                     | -                   | -                     | -                 | -              | 464 234            | 507 257                   | 560 996                   |
| Investment revenue   | 4 950               | 4 950             | -               | -                     | -                   | -                     | -                 | -              | 4 950              | 5 200                     | 5 326                     |
| Transfers recognised - operational                                   | 163 277             | 163 277           | -               | -                     | -                   | -                     | 4 442             | 4 442          | 167 719            | 270 154                   | 265 575                   |
| Other own revenue  | 88 815              | 88 815            | -               | -                     | -                   | -                     | -                 | -              | 88 815             | 82 659                    | 82 573                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>901 055</b>      | <b>901 055</b>    | -               | -                     | -                   | -                     | <b>4 442</b>      | <b>4 442</b>   | <b>905 497</b>     | <b>1 056 980</b>          | <b>1 118 902</b>          |
| Employee costs   | 333 063             | 333 013           | -               | -                     | -                   | -                     | -                 | -              | 333 013            | 353 642                   | 375 850                   |
| Remuneration of councillors  | 7 674               | 7 674             | -               | -                     | -                   | -                     | -                 | -              | 7 674              | 8 050                     | 8 428                     |
| Depreciation & asset impairment                                      | 40 059              | 40 059            | -               | -                     | -                   | -                     | -                 | -              | 40 059             | 42 062                    | 43 324                    |
| Interest   | 13 428              | 13 428            | -               | -                     | -                   | -                     | -                 | -              | 13 428             | 16 257                    | 18 829                    |
| Inventory consumed and bulk purchases                                | 225 784             | 106 964           | -               | -                     | -                   | -                     | 4 480             | 4 480          | 111 444            | 151 540                   | 148 699                   |
| Transfers and subsidies  | 12 230              | 11 430            | -               | -                     | -                   | -                     | 395               | 395            | 11 825             | 6 300                     | 6 600                     |
| Other expenditure  | 268 038             | 387 707           | -               | -                     | -                   | -                     | (384)             | (384)          | 387 324            | 409 748                   | 429 906                   |
| <b>Total Expenditure</b>   | <b>900 274</b>      | <b>900 274</b>    | -               | -                     | -                   | -                     | <b>4 492</b>      | <b>4 492</b>   | <b>904 766</b>     | <b>987 598</b>            | <b>1 031 636</b>          |
| <b>Surplus/(Deficit)</b>   | <b>780</b>          | <b>780</b>        | -               | -                     | -                   | -                     | <b>(50)</b>       | <b>(50)</b>    | <b>731</b>         | <b>69 382</b>             | <b>87 267</b>             |
| Transfers and subsidies - capital (monetary allocations)             | 37 468              | 39 127            | -               | -                     | -                   | -                     | 20 842            | 20 842         | 59 970             | 59 234                    | 45 161                    |
| Transfers and subsidies - capital (in-kind - all)                    | -                   | -                 | -               | -                     | -                   | -                     | -                 | -              | -                  | -                         | -                         |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>38 248</b>       | <b>39 908</b>     | -               | -                     | -                   | -                     | <b>20 793</b>     | <b>20 793</b>  | <b>60 700</b>      | <b>128 616</b>            | <b>132 428</b>            |
| Share of surplus/ (deficit) of associate                             | -                   | -                 | -               | -                     | -                   | -                     | -                 | -              | -                  | -                         | -                         |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>38 248</b>       | <b>39 908</b>     | -               | -                     | -                   | -                     | <b>20 793</b>     | <b>20 793</b>  | <b>60 700</b>      | <b>128 616</b>            | <b>132 428</b>            |
| <b>Capital expenditure &amp; funds sources</b>                       |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| <b>Capital expenditure</b>   | <b>109 432</b>      | <b>116 645</b>    | -               | -                     | -                   | -                     | <b>19 819</b>     | <b>19 819</b>  | <b>136 464</b>     | <b>89 041</b>             | <b>93 397</b>             |
| Transfers recognised - capital                                       | 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                    |
| <b>Total sources of capital funds</b>                                | <b>109 432</b>      | <b>116 645</b>    | -               | -                     | -                   | -                     | <b>19 819</b>     | <b>19 819</b>  | <b>136 464</b>     | <b>89 041</b>             | <b>93 397</b>             |
| <b>Financial position</b>  |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Total current assets   | 429 672             | 421 847           | -               | -                     | -                   | -                     | (5 049)           | (5 049)        | 416 799            | 535 781                   | 551 903                   |
| Total non current assets   | 1 335 112           | 1 342 325         | -               | -                     | -                   | -                     | 19 819            | 19 819         | 1 362 144          | 1 319 730                 | 1 313 323                 |
| Total current liabilities  | 426 612             | 424 953           | -               | -                     | -                   | -                     | (6 022)           | (6 022)        | 418 931            | 431 508                   | 431 171                   |
| Total non current liabilities  | 190 333             | 190 333           | -               | -                     | -                   | -                     | -                 | -              | 190 333            | 185 796                   | 192 037                   |
| <b>Community wealth/Equity</b>                                       | <b>1 147 839</b>    | <b>1 149 498</b>  | -               | -                     | -                   | -                     | <b>20 793</b>     | <b>20 793</b>  | <b>1 170 291</b>   | <b>1 238 206</b>          | <b>1 242 018</b>          |
| <b>Cash flows</b>  |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Net cash from (used) operating                                       | 75 138              | 75 138            | -               | -                     | -                   | -                     | 14 771            | 14 771         | 89 910             | 139 294                   | 171 135                   |
| Net cash from (used) investing                                       | (98 470)            | (105 683)         | -               | -                     | -                   | -                     | (19 819)          | (19 819)       | (125 502)          | (89 041)                  | (93 397)                  |
| Net cash from (used) financing                                       | 20 633              | 19 383            | -               | -                     | -                   | -                     | -                 | -              | 19 383             | 14 845                    | 21 086                    |
| <b>Cash/cash equivalents at the year end</b>                         | <b>57 042</b>       | <b>48 578</b>     | -               | -                     | -                   | -                     | <b>(5 048)</b>    | <b>(5 048)</b> | <b>43 530</b>      | <b>124 839</b>            | <b>158 565</b>            |
| <b>Cash backing/surplus reconciliation</b>                           |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Cash and investments available                                       | 55 750              | 48 537            | -               | -                     | -                   | -                     | (5 048)           | (5 048)        | 43 489             | 124 607                   | 158 337                   |
| Application of cash and investments                                  | (22 280)            | (23 940)          | -               | -                     | -                   | -                     | (6 022)           | (6 022)        | (29 962)           | (16 153)                  | (30 014)                  |
| <b>Balance - surplus (shortfall)</b>                                 | <b>78 030</b>       | <b>72 476</b>     | -               | -                     | -                   | -                     | <b>974</b>        | <b>974</b>     | <b>73 450</b>      | <b>140 759</b>            | <b>188 351</b>            |
| <b>Asset Management</b>  |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Asset register summary (WDV)   | 1 335 112           | 1 342 325         | -               | -                     | -                   | -                     | 19 819            | 19 819         | 1 362 144          | 1 319 730                 | 1 313 323                 |
| Depreciation   | 40 059              | 40 059            | -               | -                     | -                   | -                     | -                 | -              | 40 059             | 42 062                    | 43 324                    |
| Renewal and Upgrading of Existing Assets                             | 39 934              | 44 124            | -               | -                     | -                   | -                     | -                 | -              | 44 124             | 48 078                    | 37 358                    |
| Repairs and Maintenance  | 47 306              | 47 041            | -               | -                     | -                   | -                     | 44                | 44             | 47 085             | 83 377                    | 82 135                    |
| <b>Free services</b>   |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Cost of Free Basic Services provided                                 | 53 992              | 53 992            | -               | -                     | -                   | -                     | -                 | -              | 53 992             | 56 986                    | 60 300                    |
| Revenue cost of free services provided                               | 3 295               | 3 295             | -               | -                     | -                   | -                     | -                 | -              | 3 295              | 3 447                     | 3 605                     |
| <b>Households below minimum service level</b>                        |                     |                   |                 |                       |                     |                       |                   |                |                    |                           |                           |
| Water:   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -              | -                  | -                         | -                         |
| Sanitation/sewerage:   | -                   | -                 | -               | -                     | -                   | -                     | -                 | -              | -                  | -                         | -                         |
| Energy:  | -                   | -                 | -               | -                     | -                   | -                     | -                 | -              | -                  | -                         | -                         |
| Refuse:  | -                   | -                 | -               | -                     | -                   | -                     | -                 | -              | -                  | -                         | -                         |

## SECTION 3 – B-SCHEDULE TABLES

### 4.1 2023/24 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 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 | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
| R thousands  | 1   | A                   | 3 A1           | 4 B          | 5 C                | 6 D              | 7 E                | 8 F            | 9 G            | 10 H            |                        |                        |
| <b>Revenue</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Exchange Revenue</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| 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                  |
| <b>Non-Exchange Revenue</b>  |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| 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           | -                      | -                      |
| <b>Total Revenue (excluding capital transfers and contributions)</b>                                   |     | <b>901 055</b>      | <b>901 055</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>4 442</b>   | <b>4 442</b>   | <b>905 497</b>  | <b>1 056 980</b>       | <b>1 118 902</b>       |
| <b>Expenditure By Type</b>   |     |                     |                |              |                    |                  |                    |                |                |                 |                        |                        |
| 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                |
| <b>Total Expenditure</b>   |     | <b>900 274</b>      | <b>900 274</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>4 492</b>   | <b>4 492</b>   | <b>904 766</b>  | <b>987 598</b>         | <b>1 031 636</b>       |
| <b>Surplus/(Deficit)</b>   |     | <b>780</b>          | <b>780</b>     | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(50)</b>    | <b>(50)</b>    | <b>731</b>      | <b>69 382</b>          | <b>87 267</b>          |
| Transfers and subsidies - capital (monetary allocations)   |     | 37 468              | 39 127         | -            | -                  | -                | -                  | 20 842         | 20 842         | 59 970          | 59 234                 | 45 161                 |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>                                   |     | <b>38 248</b>       | <b>39 908</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>20 793</b>  | <b>20 793</b>  | <b>60 700</b>   | <b>128 616</b>         | <b>132 428</b>         |
| <b>Surplus/(Deficit) after income tax</b>  |     | <b>38 248</b>       | <b>39 908</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>20 793</b>  | <b>20 793</b>  | <b>60 700</b>   | <b>128 616</b>         | <b>132 428</b>         |
| <b>Surplus/(Deficit) attributable to municipality</b>  |     | <b>38 248</b>       | <b>39 908</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>20 793</b>  | <b>20 793</b>  | <b>60 700</b>   | <b>128 616</b>         | <b>132 428</b>         |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>38 248</b>       | <b>39 908</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>20 793</b>  | <b>20 793</b>  | <b>60 700</b>   | <b>128 616</b>         | <b>132 428</b>         |

## Financial Performance (Revenue and Expenditure by Municipal Vote)

**WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 11/12/2023**

| Vote Description<br><br><i>[Insert departmental structure etc]</i> | Ref | Budget Year 2023/24 |                |          |            |          |               |               |                |                | Budget Year      | Budget Year      |  |
|--|-----|---------------------|----------------|----------|------------|----------|---------------|---------------|----------------|----------------|------------------|------------------|--|
|  |     | Original            | Prior          | Accum.   | Multi-year | Unfore.  | Nat. or Prov. | Other         | Total Adjusts. | Adjusted       | Adjusted         | Adjusted         |  |
|  |     | Budget              | Adjusted       | Funds    | capital    | Unavoid. | Govt          | Adjusts.      |                | Budget         | Budget           | Budget           |  |
| R thousands  |     | 3                   | 4              | 5        | 6          | 7        | 8             | 9             | 10             |                |                  |                  |  |
|  |     | A                   | A1             | B        | C          | D        | E             | F             | G              | H              |                  |                  |  |
| <b>Revenue by Vote</b>   | 1   |                     |                |          |            |          |               |               |                |                |                  |                  |  |
| Vote 1 - Council   |     | 2 918               | 2 918          | -        | -          | -        | -             | -             | -              | 2 918          | 3 090            | 3 212            |  |
| Vote 2 - Office of the Municipal Manager                           |     | 62 081              | 62 081         | -        | -          | -        | -             | -             | -              | 62 081         | 69 383           | 75 374           |  |
| Vote 3 - Community Services  |     | 137 471             | 137 471        | -        | -          | -        | -             | 71            | 71             | 137 541        | 135 860          | 143 561          |  |
| Vote 4 - Corporate Services  |     | 19                  | 19             | -        | -          | -        | -             | 6             | 6              | 25             | 19               | 19               |  |
| Vote 5 - Financial Services  |     | 207 447             | 207 447        | -        | -          | -        | -             | 976           | 976            | 208 423        | 220 528          | 234 659          |  |
| Vote 6 - Economic Development & Planning                           |     | 21 821              | 23 481         | -        | -          | -        | -             | 16 390        | 16 390         | 39 871         | 130 727          | 96 930           |  |
| Vote 7 - Engineering Services                                      |     | 506 765             | 506 765        | -        | -          | -        | -             | 7 842         | 7 842          | 514 608        | 556 607          | 610 307          |  |
| <b>Total Revenue by Vote</b>                                       | 2   | <b>938 523</b>      | <b>940 182</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>25 284</b> | <b>25 284</b>  | <b>965 466</b> | <b>1 116 214</b> | <b>1 164 063</b> |  |
| <b>Expenditure by Vote</b>   | 1   |                     |                |          |            |          |               |               |                |                |                  |                  |  |
| Vote 1 - Council   |     | 13 229              | 13 229         | -        | -          | -        | -             | -             | -              | 13 229         | 13 171           | 13 322           |  |
| Vote 2 - Office of the Municipal Manager                           |     | 24 180              | 24 180         | -        | -          | -        | -             | 53            | 53             | 24 233         | 26 368           | 27 154           |  |
| Vote 3 - Community Services  |     | 220 646             | 220 591        | -        | -          | -        | -             | 44            | 44             | 220 635        | 242 074          | 246 424          |  |
| Vote 4 - Corporate Services  |     | 81 193              | 81 193         | -        | -          | -        | -             | 17            | 17             | 81 210         | 97 291           | 107 115          |  |
| Vote 5 - Financial Services  |     | 67 121              | 67 121         | -        | -          | -        | -             | 988           | 988            | 68 109         | 67 182           | 67 841           |  |
| Vote 6 - Economic Development & Planning                           |     | 43 237              | 43 292         | -        | -          | -        | -             | 3 390         | 3 390          | 46 682         | 43 160           | 43 483           |  |
| Vote 7 - Engineering Services                                      |     | 450 669             | 450 669        | -        | -          | -        | -             | -             | -              | 450 669        | 498 353          | 526 295          |  |
| <b>Total Expenditure by Vote</b>                                   | 2   | <b>900 274</b>      | <b>900 274</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>4 492</b>  | <b>4 492</b>   | <b>904 766</b> | <b>987 598</b>   | <b>1 031 636</b> |  |
| <b>Surplus/ (Deficit) for the year</b>                             | 2   | <b>38 248</b>       | <b>39 908</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>20 793</b> | <b>20 793</b>  | <b>60 700</b>  | <b>128 616</b>   | <b>132 428</b>   |  |

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 additional National and Provincial grants.

## Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 11/12/2023

| Description  | Ref | Budget Year 2023/24 |                  |              |                    |                  |                    |                |                |                  | Budget Year +1   | Budget Year +2   |
|--|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------|------------------|------------------|
|  |     | Original Budget     | Prior Adjusted   | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget  | Adjusted Budget  | Adjusted Budget  |
|  |     | A                   | 3<br>A1          | 4<br>B       | 5<br>C             | 6<br>D           | 7<br>E             | 8<br>F         | 9<br>G         | 10<br>H          |                  |                  |
| <b>R thousands</b>                                     |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| <b>ASSETS</b>  |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| <b>Current assets</b>                                  |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| Cash and cash equivalents                              |     | 55 750              | 48 249           | -            | -                  | -                | -                  | (5 048)        | (5 048)        | 43 201           | 124 607          | 158 337          |
| Trade and other receivables from exchange transaction  | 1   | 43 839              | 43 839           | -            | -                  | -                | -                  | -              | -              | 43 839           | 78 878           | 59 081           |
| Receivables from non-exchange transactions             | 1   | 100 771             | 100 771          | -            | -                  | -                | -                  | -              | -              | 100 771          | 102 985          | 105 172          |
| Current portion of non-current receivables             |     | 11                  | 11               | -            | -                  | -                | -                  | -              | -              | 11               | 11               | 11               |
| Inventory  |     | 16 538              | 16 214           | -            | -                  | -                | -                  | (1)            | (1)            | 16 213           | 16 538           | 16 538           |
| VAT  |     | 212 584             | 212 584          | -            | -                  | -                | -                  | -              | -              | 212 584          | 212 584          | 212 584          |
| Other current assets                                   |     | 180                 | 180              | -            | -                  | -                | -                  | -              | -              | 180              | 180              | 180              |
| <b>Total current assets</b>                            |     | <b>429 672</b>      | <b>421 847</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(5 049)</b> | <b>(5 049)</b> | <b>416 799</b>   | <b>535 781</b>   | <b>551 903</b>   |
| <b>Non current assets</b>                              |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| Investment property                                    |     | 12 692              | 12 692           | -            | -                  | -                | -                  | -              | -              | 12 692           | 12 692           | 12 692           |
| Property, plant and equipment                          |     | 1 322 385           | 1 329 597        | -            | -                  | -                | -                  | 19 819         | 19 819         | 1 349 417        | 1 307 002        | 1 300 596        |
| Heritage assets  |     | 35                  | 35               | -            | -                  | -                | -                  | -              | -              | 35               | 35               | 35               |
| Other non-current assets                               |     | -                   | -                | -            | -                  | -                | -                  | -              | -              | -                | -                | -                |
| <b>Total non current assets</b>                        |     | <b>1 335 112</b>    | <b>1 342 325</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>19 819</b>  | <b>19 819</b>  | <b>1 362 144</b> | <b>1 319 730</b> | <b>1 313 323</b> |
| <b>TOTAL ASSETS</b>                                    |     | <b>1 764 784</b>    | <b>1 764 172</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>14 771</b>  | <b>14 771</b>  | <b>1 778 943</b> | <b>1 855 511</b> | <b>1 865 226</b> |
| <b>LIABILITIES</b>                                     |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| <b>Current liabilities</b>                             |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| Financial liabilities                                  |     | 0                   | 0                | -            | -                  | -                | -                  | -              | -              | 0                | (0)              | (0)              |
| Consumer deposits                                      |     | 9 848               | 9 848            | -            | -                  | -                | -                  | -              | -              | 9 848            | 9 848            | 9 848            |
| Trade and other payables from exchange transactions    |     | 79 792              | 79 792           | -            | -                  | -                | -                  | 4 325          | 4 325          | 84 117           | 84 436           | 75 357           |
| Trade and other payables from non-exchange transaction |     | (15 820)            | (17 480)         | -            | -                  | -                | -                  | (10 347)       | (10 347)       | (27 827)         | (15 846)         | (14 379)         |
| Provisions   |     | 113 636             | 113 636          | -            | -                  | -                | -                  | -              | -              | 113 636          | 113 913          | 121 188          |
| VAT  |     | 239 157             | 239 157          | -            | -                  | -                | -                  | -              | -              | 239 157          | 239 157          | 239 157          |
| <b>Total current liabilities</b>                       |     | <b>426 612</b>      | <b>424 953</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(6 022)</b> | <b>(6 022)</b> | <b>418 931</b>   | <b>431 508</b>   | <b>431 171</b>   |
| <b>Non current liabilities</b>                         |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| Financial Liabilities                                  | 1   | 121 558             | 121 558          | -            | -                  | -                | -                  | -              | -              | 121 558          | 117 021          | 123 262          |
| Provisions   | 1   | 68 776              | 68 776           | -            | -                  | -                | -                  | -              | -              | 68 776           | 68 776           | 68 776           |
| <b>Total non current liabilities</b>                   |     | <b>190 333</b>      | <b>190 333</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>190 333</b>   | <b>185 796</b>   | <b>192 037</b>   |
| <b>TOTAL LIABILITIES</b>                               |     | <b>616 946</b>      | <b>615 286</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(6 022)</b> | <b>(6 022)</b> | <b>609 264</b>   | <b>617 304</b>   | <b>623 208</b>   |
| <b>NET ASSETS</b>                                      | 2   | <b>1 147 839</b>    | <b>1 148 886</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>20 793</b>  | <b>20 793</b>  | <b>1 169 679</b> | <b>1 238 206</b> | <b>1 242 018</b> |
| <b>COMMUNITY WEALTH/EQUITY</b>                         |     |                     |                  |              |                    |                  |                    |                |                |                  |                  |                  |
| Accumulated Surplus/(Deficit)                          |     | 1 099 339           | 1 100 998        | -            | -                  | -                | -                  | 20 793         | 20 793         | 1 121 791        | 1 162 406        | 1 142 218        |
| Funds and Reserves                                     |     | 48 500              | 48 500           | -            | -                  | -                | -                  | -              | -              | 48 500           | 75 800           | 99 800           |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>                   |     | <b>1 147 839</b>    | <b>1 149 498</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>20 793</b>  | <b>20 793</b>  | <b>1 170 291</b> | <b>1 238 206</b> | <b>1 242 018</b> |

## Cash Flow

**WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 11/12/2023**

| Description                                      | Ref | Budget Year 2023/24 |                  |          |            |          |               |                 |                 |                  | Budget Year     | Budget Year     |
|--|-----|---------------------|------------------|----------|------------|----------|---------------|-----------------|-----------------|------------------|-----------------|-----------------|
|  |     | Original            | Prior            | Accum.   | Multi-year | Unfore.  | Nat. or Prov. | Other           | Total Adjusts.  | Adjusted         | Adjusted        | Adjusted        |
|  |     | Budget              | Adjusted         | Funds    | capital    | Unavoid. | Govt          | Adjusts.        |                 | Budget           | Budget          | Budget          |
| R thousands                                      | A   | 3<br>A1             | 4<br>B           | 5<br>C   | 6<br>D     | 7<br>E   | 8<br>F        | 9<br>G          | 10<br>H         |                  |                 |                 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>       |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| <b>Receipts</b>                                  |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| Properly rates                                   |     | 163 156             | 163 156          | -        | -          | -        | -             | -               | -               | 163 156          | 173 940         | 185 514         |
| Service charges                                  |     | 422 573             | 422 573          | -        | -          | -        | -             | -               | -               | 422 573          | 435 620         | 514 266         |
| Other revenue                                    |     | 22 595              | 22 595           | -        | -          | -        | -             | -               | -               | 22 595           | 20 000          | 20 951          |
| Transfers and Subsidies - Operational            | 1   | 163 277             | 163 277          | -        | -          | -        | -             | 3 390           | 3 390           | 166 667          | 270 154         | 265 575         |
| Transfers and Subsidies - Capital                | 1   | 37 468              | 37 468           | -        | -          | -        | -             | 11 439          | 11 439          | 48 907           | 59 234          | 45 161          |
| Interest   |     | 8 221               | 8 221            | -        | -          | -        | -             | -               | -               | 8 221            | 8 144           | 7 942           |
| Dividends  |     | -                   | -                | -        | -          | -        | -             | -               | -               | -                | -               | -               |
| <b>Payments</b>                                  |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| Suppliers and employees                          |     | (716 494)           | (716 494)        | -        | -          | -        | -             | (58)            | (58)            | (716 552)        | (805 242)       | (842 846)       |
| Finance charges                                  |     | (13 428)            | (13 428)         | -        | -          | -        | -             | -               | -               | (13 428)         | (16 257)        | (18 829)        |
| Transfers and Grants                             | 1   | (12 230)            | (12 230)         | -        | -          | -        | -             | -               | -               | (12 230)         | (6 300)         | (6 600)         |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b> |     | <b>75 138</b>       | <b>75 138</b>    | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>14 771</b>   | <b>14 771</b>   | <b>89 910</b>    | <b>139 294</b>  | <b>171 135</b>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>      |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| <b>Receipts</b>                                  |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| Proceeds on disposal of PPE                      |     | 10 962              | 10 962           | -        | -          | -        | -             | -               | -               | 10 962           | -               | -               |
| Decrease (increase) in non-current receivables   |     | -                   | -                | -        | -          | -        | -             | -               | -               | -                | -               | -               |
| Decrease (increase) in non-current investments   |     | -                   | -                | -        | -          | -        | -             | -               | -               | -                | -               | -               |
| <b>Payments</b>                                  |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| Capital assets                                   |     | (109 432)           | (116 645)        | -        | -          | -        | -             | (19 819)        | (19 819)        | (136 464)        | (89 041)        | (93 397)        |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b> |     | <b>(98 470)</b>     | <b>(105 683)</b> | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>(19 819)</b> | <b>(19 819)</b> | <b>(125 502)</b> | <b>(89 041)</b> | <b>(93 397)</b> |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>      |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| <b>Receipts</b>                                  |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| Short term loans                                 |     | -                   | -                | -        | -          | -        | -             | -               | -               | -                | -               | -               |
| Borrowing long term/refinancing                  |     | 40 150              | 40 150           | -        | -          | -        | -             | -               | -               | 40 150           | 36 320          | 42 300          |
| Increase (decrease) in consumer deposits         |     | -                   | -                | -        | -          | -        | -             | -               | -               | -                | -               | -               |
| <b>Payments</b>                                  |     |                     |                  |          |            |          |               |                 |                 |                  |                 |                 |
| Repayment of borrowing                           |     | (19 517)            | (20 767)         | -        | -          | -        | -             | -               | -               | (20 767)         | (21 475)        | (21 214)        |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b> |     | <b>20 633</b>       | <b>19 383</b>    | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>-</b>        | <b>-</b>        | <b>19 383</b>    | <b>14 845</b>   | <b>21 086</b>   |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>     |     | <b>(2 698)</b>      | <b>(11 162)</b>  | <b>-</b> | <b>-</b>   | <b>-</b> | <b>-</b>      | <b>(5 048)</b>  | <b>(5 048)</b>  | <b>(16 210)</b>  | <b>65 098</b>   | <b>98 825</b>   |
| Cash/cash equivalents at the year begin:         | 2   | 59 740              | 59 740           | -        | -          | -        | -             | -               | -               | 59 740           | 59 740          | 59 740          |
| Cash/cash equivalents at the year end:           | 2   | 57 042              | 48 578           | -        | -          | -        | -             | (5 048)         | (5 048)         | 43 530           | 124 839         | 158 565         |

## Expenditure on transfer and grant programme

| WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 25/08/2022 |     |                     |                |                    |                    |                |                |                 |               |               |
|---|-----|---------------------|----------------|--------------------|--------------------|----------------|----------------|-----------------|---------------|---------------|
| Description   | Ref | Budget Year 2023/24 |                |                    |                    |                |                |                 | Budget Year   | Budget Year   |
|   |     | Original Budget     | Prior Adjusted | Multi-year capital | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget | +1 2024/25    | +2 2025/26    |
| R thousands   |     | A                   | 2<br>A1        | 3<br>B             | 4<br>C             | 5<br>D         | 6<br>E         | 7<br>F          |               |               |
| <b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>  | 1   |                     |                |                    |                    |                |                |                 |               |               |
| <b><u>Operating expenditure of Transfers and Grants</u></b>   |     |                     |                |                    |                    |                |                |                 |               |               |
| <b>National Government:</b>   |     | 14 048              | 14 048         | -                  | -                  | -              | -              | 14 048          | 13 237        | 13 584        |
| Operational Revenue:General Revenue:Equitable Share   |     | 10 398              | 10 398         | -                  | -                  | -              | -              | 10 398          | 11 466        | 11 704        |
| Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)                                 |     | 1 879               | 1 879          | -                  | -                  | -              | -              | 1 879           | -             | -             |
| Local Government Financial Management Grant (Schedule 5B)   |     | 1 771               | 1 771          | -                  | -                  | -              | -              | 1 771           | 1 771         | 1 880         |
| <b>Provincial Government:</b>   |     | 17 479              | 17 479         | -                  | -                  | -              | -              | 17 479          | 15 984        | 16 534        |
| Capacity Building and Other   |     | 17 479              | 17 479         | -                  | -                  | -              | -              | 17 479          | 15 984        | 16 534        |
| <b>Other grant providers:</b>   |     | 350                 | 350            | -                  | -                  | -              | -              | 350             | 533           | 567           |
| Departmental Agencies and Accounts  |     | 350                 | 350            | -                  | -                  | -              | -              | 350             | 533           | 567           |
| <b>Total Operating Transfers and Grants</b>   | 6   | <b>31 876</b>       | <b>31 876</b>  | <b>-</b>           | <b>-</b>           | <b>-</b>       | <b>-</b>       | <b>31 876</b>   | <b>29 753</b> | <b>30 686</b> |
| <b><u>Capital Transfers and Grants</u></b>  |     |                     |                |                    |                    |                |                |                 |               |               |
| <b>National Government:</b>   |     | 23 581              | 23 581         | -                  | -                  | -              | -              | 23 581          | 25 421        | 27 097        |
| Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)                                     |     | 3 282               | 3 282          | -                  | -                  | -              | -              | 3 282           | 4 348         | 5 217         |
| Municipal Infrastructure Grant (Schedule 5B)  |     | 20 299              | 20 299         | -                  | -                  | -              | -              | 20 299          | 21 073        | 21 879        |
| <b>Provincial Government:</b>   |     | 10 754              | 10 754         | -                  | -                  | 1 659          | 1 659          | 12 414          | -             | -             |
| Infrastructure  |     | 10 754              | 10 754         | -                  | -                  | 1 659          | 1 659          | 12 414          | -             | -             |
| <b>Other grant providers:</b>   |     | 29 977              | 29 977         | -                  | -                  | 3 031          | 3 031          | 33 008          | 27 332        | 24 034        |
| Transfer from Operational Revenue   |     | 29 977              | 29 977         | -                  | -                  | 3 031          | 3 031          | 33 008          | 27 332        | 24 034        |
| <b>Total Capital Transfers and Grants</b>   | 6   | <b>64 312</b>       | <b>64 312</b>  | <b>-</b>           | <b>-</b>           | <b>4 690</b>   | <b>4 690</b>   | <b>69 002</b>   | <b>52 753</b> | <b>51 131</b> |
| <b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>  |     | <b>96 188</b>       | <b>96 188</b>  | <b>-</b>           | <b>-</b>           | <b>4 690</b>   | <b>4 690</b>   | <b>100 878</b>  | <b>82 506</b> | <b>81 816</b> |

## SECTION 4 - CAPITAL EXPENDITURE PER PROJECT AFFECTED BY THE ADJUSTMENT BUDGET

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

| Description                                      | Ref | Budget Year 2023/24 |                |              |                    |                  |                    |              |              | Budget Year     | Budget Year     |               |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|--------------|--------------|-----------------|-----------------|---------------|
|  |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus. | Total Adjus. | Adjusted Budget | Adjusted Budget |               |
|  |     | A                   | 5<br>A1        | 6<br>B       | 7<br>C             | 8<br>D           | 9<br>E             | 10<br>F      | 11<br>G      | 12<br>H         | +1 2024/25      | +2 2025/26    |
| <b>R thousands</b>                               |     |                     |                |              |                    |                  |                    |              |              |                 |                 |               |
| <b>Capital expenditure - Vote</b>                |     |                     |                |              |                    |                  |                    |              |              |                 |                 |               |
| <b>Multi-year expenditure to be adjusted</b>     | 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              | 40 959         | -            | -                  | -                | 1 427              | 3 302        | 4 730        | 45 689          | 70 586          | 73 886        |
| <b>Capital multi-year expenditure sub-total</b>  | 3   | <b>46 755</b>       | <b>46 755</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>1 427</b>       | <b>3 302</b> | <b>4 730</b> | <b>51 484</b>   | <b>83 714</b>   | <b>84 608</b> |
| <b>Single-year expenditure to be adjusted</b>    | 2   |                     |                |              |                    |                  |                    |              |              |                 |                 |               |
| Vote 2 - Office of the Municipal Manager         |     | 1 000               | 1 000          | -            | -                  | -                | -                  | -            | -            | 1 000           | -               | -             |
| Vote 3 - Community Services                      |     | 835                 | 835            | -            | -                  | -                | -                  | 851          | 851          | 1 686           | 300             | -             |
| Vote 4 - Corporate Services                      |     | 561                 | 561            | -            | -                  | -                | -                  | -            | -            | 561             | -               | -             |
| Vote 6 - Economic Development & Planning         |     | 304                 | 304            | -            | -                  | -                | -                  | -            | -            | 304             | -               | -             |
| Vote 7 - Engineering Services                    |     | 59 977              | 59 977         | -            | -                  | -                | 232                | 1 400        | 1 632        | 61 609          | 5 027           | 8 789         |
| <b>Capital single-year expenditure sub-total</b> |     | <b>62 677</b>       | <b>62 677</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>232</b>         | <b>2 251</b> | <b>2 483</b> | <b>65 161</b>   | <b>5 327</b>    | <b>8 789</b>  |
| <b>Total Capital Expenditure - Vote</b>          |     | <b>109 432</b>      | <b>109 432</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>1 659</b>       | <b>5 553</b> | <b>7 213</b> | <b>116 645</b>  | <b>89 041</b>   | <b>93 397</b> |
| <b>Capital Expenditure - Functional</b>          |     |                     |                |              |                    |                  |                    |              |              |                 |                 |               |
| <b>Governance and administration</b>             |     | <b>20 857</b>       | <b>20 857</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>801</b>   | <b>801</b>   | <b>21 658</b>   | <b>5 576</b>    | <b>2 500</b>  |
| Executive and council                            |     | 1 000               | 1 000          | -            | -                  | -                | -                  | -            | -            | 1 000           | -               | -             |
| Finance and administration                       |     | 19 857              | 19 857         | -            | -                  | -                | -                  | 801          | 801          | 20 658          | 5 576           | 2 500         |
| <b>Community and public safety</b>               |     | <b>4 265</b>        | <b>4 265</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>-</b>     | <b>-</b>     | <b>4 265</b>    | <b>3 644</b>    | <b>2 722</b>  |
| Community and social services                    |     | 2 880               | 2 880          | -            | -                  | -                | -                  | -            | -            | 2 880           | 3 144           | 2 722         |
| Sport and recreation                             |     | 1 000               | 1 000          | -            | -                  | -                | -                  | -            | -            | 1 000           | 500             | -             |
| Public safety                                    |     | 385                 | 385            | -            | -                  | -                | -                  | -            | -            | 385             | -               | -             |
| <b>Economic and environmental services</b>       |     | <b>13 973</b>       | <b>13 973</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>1 427</b>       | <b>600</b>   | <b>2 027</b> | <b>16 001</b>   | <b>100</b>      | <b>5 000</b>  |
| Planning and development                         |     | 304                 | 304            | -            | -                  | -                | -                  | -            | -            | 304             | -               | -             |
| Road transport                                   |     | 13 669              | 13 669         | -            | -                  | -                | 1 427              | 600          | 2 027        | 15 696          | 100             | 5 000         |
| <b>Trading services</b>                          |     | <b>70 337</b>       | <b>70 337</b>  | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>232</b>         | <b>4 152</b> | <b>4 385</b> | <b>74 722</b>   | <b>79 721</b>   | <b>83 175</b> |
| Energy sources                                   |     | 23 741              | 23 741         | -            | -                  | -                | -                  | 922          | 922          | 24 662          | 27 449          | 41 459        |
| Water management                                 |     | 27 350              | 27 350         | -            | -                  | -                | -                  | 83           | 2 467        | 29 900          | 17 977          | 7 059         |
| Waste water management                           |     | 17 896              | 17 896         | -            | -                  | -                | -                  | 149          | 713          | 18 759          | 29 294          | 27 657        |
| Waste management                                 |     | 1 350               | 1 350          | -            | -                  | -                | -                  | -            | 50           | 1 400           | 5 000           | 7 000         |
| <b>Total Capital Expenditure - Functional</b>    | 3   | <b>109 432</b>      | <b>109 432</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>1 659</b>       | <b>5 553</b> | <b>7 213</b> | <b>116 645</b>  | <b>89 041</b>   | <b>93 397</b> |
| <b>Funded by:</b>                                |     |                     |                |              |                    |                  |                    |              |              |                 |                 |               |
| National Government                              |     | 23 581              | 23 581         | -            | -                  | -                | -                  | -            | -            | 23 581          | 25 421          | 27 097        |
| Provincial Government                            |     | 10 754              | 10 754         | -            | -                  | -                | 1 659              | -            | 1 659        | 12 414          | -               | -             |
| Transfers recognised - capital                   | 4   | 34 335              | 34 335         | -            | -                  | -                | 1 659              | -            | 1 659        | 35 995          | 25 421          | 27 097        |
| Borrowing  |     | 45 150              | 45 150         | -            | -                  | -                | -                  | 2 523        | 2 523        | 47 673          | 36 320          | 42 300        |
| Internally generated funds                       |     | 29 947              | 29 947         | -            | -                  | -                | -                  | 3 031        | 3 031        | 32 978          | 27 300          | 24 000        |
| <b>Total Capital Funding</b>                     |     | <b>109 432</b>      | <b>109 432</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>1 659</b>       | <b>5 553</b> | <b>7 213</b> | <b>116 645</b>  | <b>89 041</b>   | <b>93 397</b> |

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

| Municipal Vote/Capital project   | Program/Project description  | Project number | IDP Goal Code | Individually Approved Yes/No | Asset Class | Asset Sub-Class | GPS co-ordinates | Medium Term Revenue and Expenditure Framework |                 |                        |                 |                        |                 |  |
|--|--|----------------|---------------|------------------------------|-------------|-----------------|------------------|---|-----------------|------------------------|-----------------|------------------------|-----------------|--|
|  |  |                |               |                              |             |                 |                  | Budget Year 2023/24                           |                 | Budget Year +1 2024/25 |                 | Budget Year +2 2025/26 |                 |  |
|  |  |                |               |                              |             |                 |                  | Original Budget                               | Adjusted Budget | Original Budget        | Adjusted Budget | Original Budget        | Adjusted Budget |  |
| R thousand   |  |                | 3             | 6                            | 4           | 4               | 5                |   |                 |                        |                 |                        |                 |  |
| Parent municipality:   |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| List all capital programs/projects grouped by Municipal Vote                             |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| <b>ROADS, STORMWATER AND BUILDINGS MAINTENANCE</b>                                       |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| NEW HORIZONS-STORMWATER UPGRADES (OF STORMWATER(MASTERPLAN ITEM) : RDSZ2M                |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| NEW HORIZONS: CONNECTING SARINGA CONSTRUCTION OF CONNECTION BETWEEN SARINGA AND EBENEZER |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| BOSSIESGF: NEW WATER (PH4A)  | UISP: New sewer at Colweni & Bossiesgf   |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| <b>WATER SERVICES: WASTE WATER PURIFICATION</b>  |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| PUMP STATION EQUIPMENT   | Capital Spares: new pumps, motors and fittings                                       |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| WITTEDRIF MAIN SPS   | Upgrade of Pump Station  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| BOSSIESGF: NEW WATER (PH4A)  | UISP: New sewer at Colweni & Bossiesgf   |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| <b>ELECTRICAL AND MECHANICAL ENGINEERING SERVICES</b>                                    |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| ELECTRIFICATION OF INFORMAL SETTLEMENTS  | New/Upgrade of Electrical Networks in Informal Settlements in the greater Bitou Area |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| NEW STREETLIGHTS   | New Streetlights   |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| <b>WATER SERVICES: WATER DISTRIBUTION</b>  |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| KURLAND: UPGRADE WTW   | UPGRADE WORKS FROM 0.6 TO 1.2M   |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| PUMP STATION EQUIPMENT   | Capital Spares: new pumps, motors and fittings                                       |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| BOSSIESGF: NEW WATER (PH4A)  | UISP: New sewer at Colweni & Bossiesgf   |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| <b>FACILITIES &amp; SERVICE CENTRES</b>  |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| UPGRADING OF NEW HORIZONS COMMUNITY HALL   | UPGRADING OF NEW HORIZONS COMMUNITY HALL   |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| <b>INTERGRATED WASTE MANAGEMENT</b>  |  |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |
| SPECIALISED CAMERAS AT TRANSFER STATION  | Supply & Installation of Neighbourhood System Integrated Cameras                     |                |               |                              |             |                 |                  |   |                 |                        |                 |                        |                 |  |

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

| Description                                       | Ref | Budget Year 2023/24 |                 |              |                    |                  |                    |                |                |                 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
|---|-----|---------------------|-----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|------------------------|------------------------|
|   |     | Original Budget     | Prior Adjusted  | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjus.   | Total Adjus.   | Adjusted Budget | Adjusted Budget        | Adjusted Budget        |
|   |     | A                   | 3               | 4            | 5                  | 6                | 7                  | 8              | 9              | 10              |                        |                        |
| <b>R thousands</b>                                |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Cash and investments available</b>             |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| Cash/cash equivalents at the year end             | 1   | 55 791              | 55 791          | -            | -                  | -                | (1 659)            | (5 553)        | (7 213)        | 48 578          | 124 839                | 158 565                |
| Other current investments > 90 days               |     | (41)                | (41)            | -            | -                  | -                | 1 659              | (1 659)        | -              | (41)            | (232)                  | (228)                  |
| <b>Cash and investments available:</b>            |     | <b>55 750</b>       | <b>55 750</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>-</b>           | <b>(7 213)</b> | <b>(7 213)</b> | <b>48 537</b>   | <b>124 607</b>         | <b>158 337</b>         |
| <b>Applications of cash and investments</b>       |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| Unspent conditional transfers                     |     | (15 820)            | (15 820)        | -            | -                  | -                | (1 659)            | -              | (1 659)        | (17 480)        | (16 003)               | (14 570)               |
| Other working capital requirements                | 2   | (6 460)             | (6 460)         | -            | -                  | -                | -                  | -              | -              | (6 460)         | (150)                  | (15 444)               |
| <b>Total Application of cash and investments:</b> |     | <b>(22 280)</b>     | <b>(22 280)</b> | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>(1 659)</b>     | <b>-</b>       | <b>(1 659)</b> | <b>(23 940)</b> | <b>(16 153)</b>        | <b>(30 014)</b>        |
| <b>Surplus(shortfall)</b>                         |     | <b>78 030</b>       | <b>78 030</b>   | <b>-</b>     | <b>-</b>           | <b>-</b>         | <b>1 659</b>       | <b>(7 213)</b> | <b>(5 553)</b> | <b>72 476</b>   | <b>140 759</b>         | <b>188 351</b>         |
| <b>Other working capital requirements</b>         |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| Debtors   |     | 86 252              | 86 252          |              |                    |                  |                    |                |                | 86 252          | 84 742                 | 90 992                 |
| Creditors due                                     |     | 79 792              | 79 792          |              |                    |                  |                    |                |                | 79 792          | 84 592                 | 75 548                 |
| <b>Total</b>                                      |     | <b>6 460</b>        | <b>6 460</b>    |              |                    |                  |                    |                |                | <b>6 460</b>    | <b>150</b>             | <b>15 444</b>          |
| <b>Debtors collection assumptions:</b>            |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| Balance outstanding - debtors                     |     | 100 782             | 100 782         |              |                    |                  |                    |                |                | 100 782         | 102 995                | 105 183                |
| Estimate of debtors collection rate               |     | 86%                 | 86%             |              |                    |                  |                    |                |                | 86%             | 82%                    | 87%                    |
| <b>Long term investments committed</b>            |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| Balance (Insert description; eg sinking fund)     |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| <b>Reserves to be backed by cash/investments</b>  |     |                     |                 |              |                    |                  |                    |                |                |                 |                        |                        |
| Capital replacement                               |     | 48 500              | 48 500          |              |                    |                  |                    |                |                | 48 500          | 75 800                 | 99 800                 |
|   |     | 48 500              | 48 500          |              |                    |                  |                    |                |                | 48 500          | 75 800                 | 99 800                 |



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

| Description   | Ref | Budget Year 2023/24 |                |              |                    |                  |                    |                |                | Budget Year +1 2024/25 | Budget Year +2 2025/26 |                 |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|------------------------|------------------------|-----------------|
|   |     | Original Budget     | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavoid. | Nat. or Prov. Govt | Other Adjusts. | Total Adjusts. | Adjusted Budget        | Adjusted Budget        | Adjusted Budget |
|   |     | A                   | 7<br>A1        | 8<br>B       | 9<br>C             | 10<br>D          | 11<br>E            | 12<br>F        | 13<br>G        | 14<br>H                |                        |                 |
| <b>Household service targets</b>  | 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   | -                   | -              | -            | -                  | -                | -                  | -              | -              | -                      | -                      | -               |
| <b>Households receiving Free Basic Service</b>  | 15  |                     |                |              |                    |                  |                    |                |                |                        |                        |                 |
| Water (6 kilolitres per household per month)  |     | 10 572 618          | 10 572 618     | -            | -                  | -                | -                  | -              | -              | 10 572 618             | 11 058 959             | 11 567 671      |
| Sanitation (free minimum level service)   |     | 22 377 782          | 22 377 782     | -            | -                  | -                | -                  | -              | -              | 22 377 782             | 23 407 160             | 24 483 890      |
| Electricity/other energy (50kwh per household per month)  |     | 5 734 034           | 5 734 034      | -            | -                  | -                | -                  | -              | -              | 5 734 034              | 6 599 873              | 7 596 454       |
| Refuse (removed atleast once a week)  |     | 15 307 314          | 15 307 314     | -            | -                  | -                | -                  | -              | -              | 15 307 314             | 15 919 607             | 16 651 908      |
| <b>Cost of Free Basic Services provided (R'000)</b>   | 16  |                     |                |              |                    |                  |                    |                |                |                        |                        |                 |
| Water (6 kilolitres per indigent household per month)   |     | 10 573              | 10 573         | -            | -                  | -                | -                  | -              | -              | 10 573                 | 11 059                 | 11 568          |
| Sanitation (free sanitation service to indigent households)   |     | 22 378              | 22 378         | -            | -                  | -                | -                  | -              | -              | 22 378                 | 23 407                 | 24 484          |
| Electricity/other energy (50kwh per indigent household per month)   |     | 5 734               | 5 734          | -            | -                  | -                | -                  | -              | -              | 5 734                  | 6 600                  | 7 596           |
| Refuse (removed once a week for indigent households)  |     | 15 307              | 15 307         | -            | -                  | -                | -                  | -              | -              | 15 307                 | 15 920                 | 16 652          |
| <b>Total cost of FBS provided</b>   |     | 53 992              | 53 992         | -            | -                  | -                | -                  | -              | -              | 53 992                 | 56 986                 | 60 300          |
| <b>Highest level of free service provided</b>   |     |                     |                |              |                    |                  |                    |                |                |                        |                        |                 |
| <b>Revenue cost of free services provided (R'000)</b>   | 17  |                     |                |              |                    |                  |                    |                |                |                        |                        |                 |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA) |     | 3 295               | 3 295          | -            | -                  | -                | -                  | -              | -              | 3 295                  | 3 447                  | 3 605           |
| <b>Total revenue cost of subsidised services provided</b>   |     | 3 295               | 3 295          | -            | -                  | -                | -                  | -              | -              | 3 295                  | 3 447                  | 3 605           |

## Municipal manager's quality certification

*Municipal manager's quality certification*

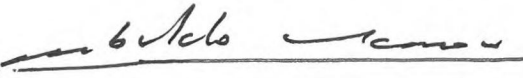
### QUALITY CERTIFICATE

I, Mbulelo Memani the Municipal Manager of Bitou Local Municipality, hereby certify that

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

for the financial year 2023/24 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name:

MBULELO MEMANI

Municipal Manager of Bitou Local Municipality – WC047

Date

06 December 2023