Municipal annual budgets and MTREF & supporting tables

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LG Upload Portal

Preparation Instructions

Municipality Name: WC047 Bitou

CFO Name: Felix Martin Lötter

Tel: 044 501 3025 **Fax:** 0

E-Mail: flotter@plett.gov.za

Budget for MTREF starting: 2025 **Budget Year:** 2025/26

Does this municipality have Entities? No

If YES: Identify type of report: Consolidated Informati

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Pre-audit columns on all

Hide Reference columns on all

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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

Organisational Structure Votes	Complete Votes & Sub-Votes		Select Org. Structure
Vote 1 - Council	***Vote 1***	***Council***	
Vote 2 - Office of the Municipal Manager	*1.1*	*Ofiice of the Mayor*	*1.1 - Ofiice of the Mayor*
Vote 3 - Community Services	*1.2*	*Office of the Deputy Mayor*	*1.2 - Office of the Deputy Mayor*
Vote 4 - Corporate Services	*1.3*	*Office of the Speaker*	*1.3 - Office of the Speaker*
Vote 5 - Financial Services	*1.4*	*Office of the Executive Council*	*1.4 - Office of the Executive Council*
Vote 6 - Economic Development & Planning	*1.5*	*Council General*	*1.5 - Council General*
Vote 7 - Engineering Services	*1.6*	*[Name of sub-vote]*	
Vote 8 - Public Safety	*1.7*	*[Name of sub-vote]*	
Vote 9 - [NAME OF VOTE 9]	*1.8*	*[Name of sub-vote]*	
Vote 10 - [NAME OF VOTE 10]	*1.9*	*[Name of sub-vote]*	
Vote 11 - [NAME OF VOTE 11]	*1.10*	*[Name of sub-vote]*	
Vote 12 - [NAME OF VOTE 12]	***Vote 2***	***Office of the Municipal Manager***	
Vote 13 - [NAME OF VOTE 13]	*2.1*	*Municipal Manager; Executive Support*	*2.1 - Municipal Manager; Executive Support*
Vote 14 - [NAME OF VOTE 14]	*2.2*	*Internal Audit*	*2.2 - Internal Audit*
Vote 15 - [NAME OF VOTE 15]	*2.3*	*Governance and Compliance: Risk Management & Compliance*	*2.3 - Governance and Compliance: Risk Management & Complia*
	2.4	*Governance and Compliance: IDP*	*2.4 - Governance and Compliance: IDP*
	2.5	*Governance and Compliance: Performance Management*	*2.5 - Governance and Compliance: Performance Management*
	2.6	*Program Management Office*	*2.6 - Program Management Office*
	Vote 3	***Community Services***	
	3.1	*Director; Executive Support*	*3.1 - Director; Executive Support*
	3.2	*Library and Information Services*	*3.2 - Library and Information Services*
	3.3	*Integrated Waste Management*	*3.3 - Integrated Waste Management*
	3.4	*Beach Maintenance; Horticultural and Recreational Services*	*3.4 - Beach Maintenance; Horticultural and Recreational Service*
	3.5	*Community Facilities, Management and Maintenance*	*3.5 - Community Facilities, Management and Maintenance*
	3.6	*Community Social Support Services*	*3.6 - Community Social Support Services*
	Vote 4	***Corporate Services***	
	4.1	*Director; Executive Support*	*4.1 - Director; Executive Support*
	4.2	*Human Resources Management Services*	*4.2 - Human Resources Management Services*
	4.3	*Administration Services*	*4.3 - Administration Services*
	4.4	*Office of the Political Office Bearers*	*4.4 - Office of the Political Office Bearers*
	4.5	*Information & Communication Technology*	*4.5 - Information & Communication Technology*
	4.6	*Legal Services and Property Management*	*4.6 - Legal Services and Property Management*
	Vote 5	***Financial Services***	
	5.1	*Director; Executive Support*	*5.1 - Director; Executive Support*
	5.2	*Budget & Reporting*	*5.2 - Budget & Reporting*
	5.3	*Assets & Liability Management*	*5.3 - Assets & Liability Management*
	5.4	*AFS, Treasury and Accounting*	*5.4 - AFS, Treasury and Accounting*
	5.5	*Revenue Services*	*5.5 - Revenue Services*
	5.6	*Expenditure*	*5.6 - Expenditure*
	5.7	*Supply Chain Management*	*5.7 - Supply Chain Management*
	Vote 6	***Economic Development & Planning***	
	6.1	*Director; Executive Support*	*6.1 - Director; Executive Support*
	6.2	*Economic Development*	*6.2 - Economic Development*
	6.3	*Planning and Land Use Management*	*6.3 - Planning and Land Use Management*
	6.4	*Evironmental Management*	*6.4 - Evironmental Management*
	6.5	*Aerodrome*	*6.5 - Aerodrome*
	6.6	*Building Control*	*6.6 - Building Control*
	6.7	*Integrated Human Settlement*	*6.7 - Integrated Human Settlement*
	Vote 7	***Engineering Services***	
	7.1	*Director; Executive Support*	*7.1 - Director; Executive Support*
	7.2	*Water and Waste Water Management Services*	*7.2 - Water and Waste Water Management Services*
	7.3	*Project Management Unit (PMU)*	*7.3 - Project Management Unit (PMU)*
	7.4	*Transport, Roads & Storm Water*	*7.4 - Transport, Roads & Storm Water*
	7.5	*Electrical and Mechanical Engineering*	*7.5 - Electrical and Mechanical Engineering*
	Vote 8	***Public Safety***	
	8.1	*Director; Executive Support*	*8.1 - Director; Executive Support*
	8.2	*Traffic Management Services*	*8.2 - Traffic Management Services*
	8.3	*Law Enforcement Services*	*8.3 - Law Enforcement Services*
	8.4	*Fire & Rescue Services*	*8.4 - Fire & Rescue Services*
	8.5	*Disaster Management: CCTV & Security Administration*	*8.5 - Disaster Management: CCTV & Security Administration*
	8.6	*Corporate Communications & Intergovernmental Relations & Public Pa*	*8.6 - Corporate Communications & Intergovernmental Relations*

WC047 Bitou - Contact information

A. GENERAL INFORMATION

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	0
City / Town	0
Postal Code	0
Street address	
Building	Municipal Buildings
Street No. & Name	Sewell Street
City / Town	Plettenbergbay
Postal Code	6600
General Contacts	
Telephone number	044 501 3000
Fax number	0

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	6811281131080	ID Number	8612110399080
Title	Ms	Title	Ms
Name	Mavis Busakwe	Name	Ziyanda Claudine Rala
Telephone number	044 501 3481	Telephone number	044 501 3481
Cell number	060 497 6125	Cell number	067 188 7994
Fax number	0	Fax number	0
E-mail address	mbaskwe@plett.gov.za	E-mail address	zrala@plett.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	0	ID Number	0
Title	Mrs	Title	0
Name	Jessica Kamkam	Name	Erica Sarah Le Fleur
Telephone number	044 501 3327	Telephone number	044 501 3011
Cell number	083 419 7533	Cell number	060 488 8708
Fax number	0	Fax number	0
E-mail address	jkamkam@plett.gov.za	E-mail address	elefleur@plett.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	6811281131080	ID Number	0
Title	Ms	Title	Ms
Name	Ms Nokuzola Kolwapi (IPM)	Name	Aviwe Annette Kumbaca
Telephone number	044 501 3481	Telephone number	044 501 3065
Cell number	076 788 9599	Cell number	0640577437
Fax number	0	Fax number	0
E-mail address	nkolwapi@plett.gov.za	E-mail address	akubaca@plett.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	7.70909E+12	ID Number	8301310348085
Title	Mr	Title	Ms
Name	Mbulelo Memani	Name	Liezel Smiler
Telephone number	044 501 3172	Telephone number	044 501 3172
Cell number	060 749 5845	Cell number	083 732 0960
Fax number	0	Fax number	0
E-mail address	mmemani@plett.gov.za	E-mail address	lsmiler@plett.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	6407275123082	ID Number	8.50306E+12
Title	Mr	Title	Ms
Name	Felix Martin Lotter	Name	Zikhona Ncera
Telephone number	044 501 3025	Telephone number	044 501 3024
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	flotter@plett.gov.za	E-mail address	zncera@plett.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	Christopher Payle	Name	Nolubabalo Ramotsamai
Telephone number	044 501 3315	Telephone number	044 501 3402
Cell number	0	Cell number	0

Fax number	0	Fax number	0
E-mail address	cpayle@plett.gov.za	E-mail address	nramotsamai@plett.gov.za

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

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

WC047 Bitou - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Property rates	157 194	151 413	178 261	191 257	193 250	193 250	193 250	214 575	225 940	237 689
Service charges	401 993	420 558	431 020	486 846	481 772	481 772	481 772	526 161	549 754	576 934
Investment revenue	3 747	8 035	13 203	12 448	12 448	12 448	12 448	12 573	12 698	13 333
Transfer and subsidies - Operational	141 588	155 970	166 503	176 893	187 996	187 996	187 996	211 047	205 089	209 108
Other own revenue	94 804	103 971	120 740	105 822	112 045	112 045	112 045	108 201	110 548	115 356
Total Revenue (excluding capital transfers and	799 325	839 947	909 728	973 266	987 511	987 511	987 511	1 072 557	1 104 029	1 152 420
Employee costs	278 100	286 329	312 820	370 938	378 617	378 617	378 617	393 991	405 870	425 517
Remuneration of councillors	6 198	6 721	7 376	7 879	7 879	7 879	7 879	7 676	8 037	8 415
Depreciation and amortisation	36 135	36 393	48 851	40 002	41 388	41 388	41 388	42 281	43 749	45 293
Interest	11 102	19 740	20 922	14 063	13 917	13 917	13 917	16 046	21 171	27 178
Inventory consumed and bulk purchases	174 666	177 949	214 280	250 658	245 420	245 420	245 420	271 553	286 205	300 748
Transfers and subsidies	4 527	5 626	9 208	12 283	11 161	11 161	11 161	14 068	14 202	10 997
Other expenditure	288 952	264 037	260 712	275 053	287 196	287 196	287 196	326 696	312 074	312 565
Total Expenditure	799 680	796 795	874 170	970 877	985 578	985 578	985 578	1 072 310	1 091 308	1 130 713
Surplus/(Deficit)	(355)	43 151	35 558	2 389	1 934	1 934	1 934	247	12 721	21 708
Transfers and subsidies - capital (monetary allocations)	48 270	36 567	50 307	130 854	88 638	88 638	88 638	70 466	64 401	78 633
Transfers and subsidies - capital (in-kind)	325	–	33	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers &	48 240	79 718	85 897	133 243	90 571	90 571	90 571	70 713	77 122	100 341
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	48 240	79 718	85 897	133 243	90 571	90 571	90 571	70 713	77 122	100 341
Capital expenditure & funds sources										
Capital expenditure	79 574	84 807	104 311	183 160	148 541	148 541	148 541	181 908	180 363	183 490
Transfers recognised - capital	60 631	33 505	44 924	107 616	84 573	84 573	84 573	66 588	59 863	104 262
Borrowing	–	32 098	35 920	50 033	35 125	35 125	35 125	86 921	72 008	39 100
Internally generated funds	18 943	19 203	23 434	25 511	28 843	28 843	28 843	28 400	48 492	40 128
Total sources of capital funds	79 574	84 806	104 279	183 160	148 541	148 541	148 541	181 908	180 363	183 490
Financial position										
Total current assets	341 997	428 615	560 528	466 245	606 716	606 716	606 716	561 364	577 632	556 787
Total non current assets	1 219 004	1 220 342	1 298 587	1 415 909	1 441 079	1 441 079	1 441 079	1 473 554	1 611 724	1 757 594
Total current liabilities	359 377	391 277	442 316	439 810	480 235	480 235	480 235	462 198	459 489	410 569
Total non current liabilities	134 689	162 293	192 078	199 510	216 846	216 846	216 846	241 864	322 330	395 934
Community wealth/Equity	1 066 943	1 151 922	1 260 061	1 242 834	1 393 387	1 393 387	1 393 387	1 330 857	1 407 978	1 508 319
Cash flows										
Net cash from (used) operating	(1 125 239)	(1 228 181)	(985 993)	153 694	116 658	116 658	116 658	114 255	114 544	142 197
Net cash from (used) investing	(39 401)	26 864	18 009	(179 210)	(150 733)	(150 733)	(150 733)	(181 908)	(180 363)	(183 490)
Net cash from (used) financing	(285)	(2 642)	(17 707)	29 662	20 141	20 141	20 141	44 060	51 881	17 728
Cash/cash equivalents at the year end	(1 091 461)	(1 155 331)	(890 613)	63 886	151 498	151 498	151 498	141 839	127 901	104 336
Cash backing/surplus reconciliation										
Cash and investments available	58 480	95 078	165 432	60 220	149 202	149 202	149 202	125 446	107 393	54 784
Application of cash and investments	126 307	124 613	157 195	18 952	46 449	46 449	46 449	40 418	6 074	(44 759)
Balance - surplus (shortfall)	(67 827)	(29 535)	8 237	41 268	102 753	102 753	102 753	85 027	101 318	99 543
Asset management										
Asset register summary (WDV)	1 209 147	1 220 342	1 298 587	1 415 909	1 441 079	1 441 079		1 440 159	1 579 281	1 726 136
Depreciation	36 135	36 393	48 851	40 002	41 388	41 388		42 281	43 749	45 293
Renewal and Upgrading of Existing Assets	5 513	31 636	34 540	66 117	59 087	59 087		67 495	75 542	56 127
Repairs and Maintenance	47 976	40 393	39 137	47 749	41 188	41 188		48 559	54 890	54 345
Free services										
Cost of Free Basic Services provided	31 370	34 247	(7 289)	74 160	73 859	73 859		85 067	90 003	95 239
Revenue cost of free services provided	5 860	5 189	(1 628)	6 133	6 719	6 719		7 391	7 768	8 172
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

WC047 Bitou - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		**229 606**	**307 186**	**314 966**	**299 323**	**302 486**	**302 486**	**323 396**	**338 743**	**354 573**
Executive and council		51 060	131 274	101 411	69 660	69 567	69 567	72 422	75 409	77 807
Finance and administration		178 547	175 569	213 407	229 663	232 919	232 919	250 974	263 333	276 766
Internal audit		–	343	148	–	–	–	–	–	–
Community and public safety		**83 179**	**75 841**	**92 447**	**170 294**	**142 712**	**142 712**	**144 187**	**121 470**	**141 045**
Community and social services		11 957	13 318	9 717	12 854	12 862	12 862	12 958	12 985	13 763
Sport and recreation		6 508	1 079	657	301	647	647	318	335	353
Public safety		56 550	49 994	62 927	55 760	57 063	57 063	58 663	61 736	64 938
Housing		8 163	11 450	19 147	101 379	72 140	72 140	72 249	46 413	61 991
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**30 051**	**12 772**	**18 246**	**34 896**	**40 604**	**40 604**	**38 363**	**41 320**	**40 016**
Planning and development		23 756	12 249	17 798	34 716	40 464	40 464	38 233	37 690	39 870
Road transport		6 295	523	447	180	140	140	130	3 630	146
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**522 425**	**479 221**	**533 037**	**598 522**	**590 067**	**590 067**	**636 335**	**666 392**	**694 885**
Energy sources		237 965	224 391	250 377	290 482	289 787	289 787	324 704	338 341	353 718
Water management		129 420	113 300	136 621	124 685	123 716	123 716	129 374	137 108	140 981
Waste water management		101 628	91 365	87 815	104 393	101 766	101 766	104 327	109 332	114 610
Waste management		53 411	50 164	58 224	78 961	74 797	74 797	77 929	81 611	85 575
Other	4	**463**	**1 494**	**1 371**	**1 086**	**280**	**280**	**741**	**506**	**536**
Total Revenue - Functional	2	**865 725**	**876 513**	**960 067**	**1 104 120**	**1 076 149**	**1 076 149**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure - Functional										
Governance and administration		**82 581**	**151 674**	**192 671**	**219 347**	**232 763**	**232 763**	**242 067**	**243 243**	**251 858**
Executive and council		25 710	28 646	40 184	39 356	41 984	41 984	49 365	49 242	50 462
Finance and administration		52 462	118 506	147 604	171 974	184 370	184 370	185 654	187 094	194 261
Internal audit		4 409	4 522	4 882	8 018	6 409	6 409	7 048	6 907	7 135
Community and public safety		**148 629**	**162 056**	**139 463**	**186 787**	**199 298**	**199 298**	**214 766**	**201 475**	**200 123**
Community and social services		29 949	29 060	29 709	33 853	34 746	34 746	36 652	36 858	36 722
Sport and recreation		23 593	17 681	17 584	34 036	34 063	34 063	29 339	29 847	30 800
Public safety		74 765	95 327	77 118	105 313	107 552	107 552	108 748	107 187	106 387
Housing		20 322	19 988	15 052	13 584	22 938	22 938	40 028	27 583	26 214
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**77 632**	**78 660**	**76 781**	**88 465**	**90 988**	**90 988**	**104 314**	**108 387**	**107 874**
Planning and development		41 841	48 114	45 089	54 048	56 642	56 642	66 834	64 856	64 542
Road transport		35 791	30 546	31 692	34 417	34 346	34 346	37 480	43 531	43 332
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**476 023**	**390 156**	**424 937**	**470 053**	**454 127**	**454 127**	**492 852**	**519 591**	**544 317**
Energy sources		206 214	198 308	241 995	283 961	272 991	272 991	303 121	319 695	341 349
Water management		86 667	383	75 937	65 895	65 611	65 611	67 544	73 452	77 422
Waste water management		128 045	135 572	44 009	55 469	54 776	54 776	56 786	59 547	56 850
Waste management		55 096	55 893	62 996	64 728	60 748	60 748	65 402	66 897	68 695
Other	4	**32 621**	**14 249**	**40 319**	**6 225**	**8 401**	**8 401**	**14 144**	**14 351**	**14 568**
Total Expenditure - Functional	3	**817 485**	**796 795**	**874 170**	**970 877**	**985 578**	**985 578**	**1 068 143**	**1 087 047**	**1 118 740**
Surplus/(Deficit) for the year		**48 240**	**79 718**	**85 897**	**133 243**	**90 571**	**90 571**	**74 880**	**81 382**	**112 313**

WC047 Bitou - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Municipal governance and administration		**229 606**	**307 186**	**314 966**	**299 323**	**302 486**	**302 486**	**323 396**	**338 743**	**354 573**
Executive and council		51 060	131 274	101 411	69 660	69 567	69 567	72 422	75 409	77 807
Mayor and Council		2 918	18	–	3 004	3 004	3 004	3 126	3 250	2 365
Municipal Manager, Town Secretary and Chief Executive		48 142	131 255	101 411	66 656	66 563	66 563	69 296	72 159	75 442
Finance and administration		178 547	175 569	213 407	229 663	232 919	232 919	250 974	263 333	276 766
Finance		176 871	169 950	209 291	224 885	227 231	227 231	249 670	261 952	275 315
Fleet Management		–	241	91	–	–	–	–	–	–
Human Resources		276	2 439	1 420	–	1 139	1 139	583	609	635
Information Technology		0	396	213	–	–	–	–	–	–
Legal Services		–	125	114	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	334	402	–	1	1	–	–	–
Property Services		1 118	870	1 418	4 734	4 505	4 505	676	716	759
Risk Management		–	210	–	–	–	–	–	–	–
Supply Chain Management		182	647	337	44	44	44	45	57	57
Valuation Service		100	356	121	–	–	–	–	–	–
Internal audit		–	343	148	–	–	–	–	–	–
Governance Function		–	343	148	–	–	–	–	–	–
Community and public safety		**83 179**	**75 841**	**92 447**	**170 294**	**142 712**	**142 712**	**144 187**	**121 470**	**141 045**
Community and social services		**11 957**	**13 318**	**9 717**	**12 854**	**12 862**	**12 862**	**12 958**	**12 985**	**13 763**
Cemeteries, Funeral Parlours and Crematoriums		52	146	63	44	44	44	43	40	41
Community Halls and Facilities		1 366	389	426	81	81	81	80	84	86
Libraries and Archives		10 539	12 783	9 228	12 729	12 737	12 737	12 835	12 861	13 637
Sport and recreation		**6 508**	**1 079**	**657**	**301**	**647**	**647**	**318**	**335**	**353**
Beaches and Jetties		6 471	677	500	301	647	647	318	335	353
Community Parks (including Nurseries)		38	339	157	–	–	–	–	–	–
Sports Grounds and Stadiums		–	63	–	–	–	–	–	–	–
Public safety		**56 550**	**49 994**	**62 927**	**55 760**	**57 063**	**57 063**	**58 663**	**61 736**	**64 938**
Control of Public Nuisances		263	616	272	170	170	170	–	–	–
Fire Fighting and Protection		572	1 122	503	983	983	983	3	3	3
Licensing and Control of Animals		–	807	433	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		55 715	47 450	61 719	54 607	55 910	55 910	58 660	61 733	64 935
Housing		**8 163**	**11 450**	**19 147**	**101 379**	**72 140**	**72 140**	**72 249**	**46 413**	**61 991**
Housing		8 163	11 450	19 147	101 379	72 140	72 140	72 249	46 413	61 991
Economic and environmental services		**30 051**	**12 772**	**18 246**	**34 896**	**40 604**	**40 604**	**38 363**	**41 320**	**40 016**
Planning and development		**23 756**	**12 249**	**17 798**	**34 716**	**40 464**	**40 464**	**38 233**	**37 690**	**39 870**
Corporate Wide Strategic Planning (IDPs, LEDs)		–	302	102	–	–	–	–	–	–
Development Facilitation		250	371	31	19	33	33	19	19	–
Economic Development/Planning		14 471	3 376	3 868	1 474	1 474	1 474	1 599	–	–
Town Planning, Building Regulations and Enforcement, and City		5 223	6 117	6 608	8 482	8 501	8 501	6 919	7 186	7 590
Project Management Unit		3 812	2 082	7 189	24 741	30 456	30 456	29 696	30 485	32 280
Road transport		**6 295**	**523**	**447**	**180**	**140**	**140**	**130**	**3 630**	**146**
Roads		6 295	523	447	180	140	140	130	3 630	146
Trading services		**522 425**	**479 221**	**533 037**	**598 522**	**590 067**	**590 067**	**636 335**	**666 392**	**694 885**

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Energy sources		237 965	224 391	250 377	290 482	289 787	289 787	324 704	338 341	353 718
Electricity		237 965	224 391	250 377	290 482	289 787	289 787	324 704	338 341	353 718
Water management		129 420	113 300	136 621	124 685	123 716	123 716	129 374	137 108	140 981
Water Treatment		–	543	273	–	–	–	–	–	–
Water Distribution		129 420	112 758	136 347	124 685	123 716	123 716	129 374	137 108	140 981
Waste water management		101 628	91 365	87 815	104 393	101 766	101 766	104 327	109 332	114 610
Sewerage		101 444	91 365	87 815	104 393	101 766	101 766	104 327	109 332	114 610
Waste Water Treatment		184	–	–	–	–	–	–	–	–
Waste management		53 411	50 164	58 224	78 961	74 797	74 797	77 929	81 611	85 575
Solid Waste Disposal (Landfill Sites)		1	–	–	–	–	–	–	–	–
Solid Waste Removal		53 410	50 164	58 224	78 961	74 797	74 797	77 929	81 611	85 575
Other		463	1 494	1 371	1 086	280	280	741	506	536
Air Transport		463	1 494	1 371	1 086	280	280	741	506	536
Total Revenue - Functional	2	865 725	876 513	960 067	1 104 120	1 076 149	1 076 149	1 143 023	1 168 430	1 231 054
Expenditure - Functional										
Municipal governance and administration		82 581	151 674	192 671	219 347	232 763	232 763	242 067	243 243	251 858
Executive and council		25 710	28 646	40 184	39 356	41 984	41 984	49 365	49 242	50 462
Mayor and Council		7 483	7 654	11 500	12 795	12 678	12 678	12 271	12 760	13 355
Municipal Manager, Town Secretary and Chief Executive		18 227	20 992	28 684	26 561	29 306	29 306	37 094	36 483	37 107
Finance and administration		52 462	118 506	147 604	171 974	184 370	184 370	185 654	187 094	194 261
Administrative and Corporate Support		1 791	1 765	1 481	3 304	3 218	3 218	3 678	3 864	4 028
Asset Management		35	220	1 121	1 336	1 106	1 106	36	39	42
Finance		(34 711)	39 002	47 314	56 974	58 073	58 073	58 357	54 161	55 686
Fleet Management		9 885	5 696	8 318	11 896	11 820	11 820	11 564	12 120	12 462
Human Resources		19 887	23 967	24 006	25 860	30 440	30 440	42 794	43 839	45 825
Information Technology		16 065	16 038	19 827	25 524	25 166	25 166	29 345	30 734	32 217
Legal Services		18 145	4 749	6 282	7 261	14 757	14 757	7 619	7 986	8 354
Marketing, Customer Relations, Publicity and Media Co-ordination		5 229	6 191	5 935	15 505	15 508	15 508	7 862	8 023	8 399
Property Services		11 899	9 506	19 853	9 972	9 933	9 933	9 661	10 935	11 153
Risk Management		3 764	3 492	2 152	1 969	1 969	1 969	2 051	2 151	2 254
Supply Chain Management		(12)	6 131	7 628	9 621	9 628	9 628	9 803	10 389	11 037
Valuation Service		484	1 748	3 686	2 753	2 753	2 753	2 884	2 854	2 804
Internal audit		4 409	4 522	4 882	8 018	6 409	6 409	7 048	6 907	7 135
Governance Function		4 409	4 522	4 882	8 018	6 409	6 409	7 048	6 907	7 135
Community and public safety		148 629	162 056	139 463	186 787	199 298	199 298	214 766	201 475	200 123
Community and social services		29 949	29 060	29 709	33 853	34 746	34 746	36 652	36 858	36 722
Cemeteries, Funeral Parlours and Crematoriums		1 653	1 998	2 265	2 766	3 009	3 009	2 568	2 408	2 472
Community Halls and Facilities		11 805	10 112	13 639	11 895	13 119	13 119	15 263	14 962	15 684
Disaster Management		1 185	855	379	3 159	2 504	2 504	4 404	4 439	2 480
Libraries and Archives		15 306	16 095	13 426	16 034	16 113	16 113	14 417	15 049	16 086
Sport and recreation		23 593	17 681	17 584	34 036	34 063	34 063	29 339	29 847	30 800
Beaches and Jetties		13 375	7 195	7 401	19 211	18 890	18 890	16 562	17 177	17 478
Community Parks (including Nurseries)		9 696	8 256	8 192	12 424	13 100	13 100	9 981	9 940	10 541
Recreational Facilities		29	34	70	5	5	5	6	6	6

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	**1**	**Audited Outcome**	**Audited Outcome**	**Audited Outcome**	**Original Budget**	**Adjusted Budget**	**Full Year Forecast**	**Budget Year 2025/26**	**Budget Year +1 2026/27**	**Budget Year +2 2027/28**
Sports Grounds and Stadiums		493	2 197	1 920	2 396	2 067	2 067	2 791	2 723	2 775
Public safety		**74 765**	**95 327**	**77 118**	**105 313**	**107 552**	**107 552**	**108 748**	**107 187**	**106 387**
Civil Defence		3	21	6	–	–	–	–	–	–
Control of Public Nuisances		28 807	25 382	28 787	32 085	30 975	30 975	33 626	33 165	34 990
Fire Fighting and Protection		18 497	21 283	23 155	26 352	25 782	25 782	22 934	23 643	24 688
Licensing and Control of Animals		18 411	22 017	24 918	26 501	30 595	30 595	27 933	28 116	24 431
Police Forces, Traffic and Street Parking Control		9 047	26 624	253	20 375	20 200	20 200	24 255	22 264	22 277
Housing		**20 322**	**19 988**	**15 052**	**13 584**	**22 938**	**22 938**	**40 028**	**27 583**	**26 214**
Housing		20 322	19 988	15 052	13 584	22 938	22 938	40 028	27 583	26 214
Economic and environmental services		**77 632**	**78 660**	**76 781**	**88 465**	**90 988**	**90 988**	**104 314**	**108 387**	**107 874**
Planning and development		**41 841**	**48 114**	**45 089**	**54 048**	**56 642**	**56 642**	**66 834**	**64 856**	**64 542**
Corporate Wide Strategic Planning (IDPs, LEDs)		4 746	7 087	6 138	11 639	12 180	12 180	21 450	22 398	23 333
Development Facilitation		8 455	8 634	2 251	871	867	867	4 169	1 555	1 628
Economic Development/Planning		8 372	7 884	9 079	10 070	9 907	9 907	10 785	11 013	8 100
Town Planning, Building Regulations and Enforcement, and City		13 281	15 481	17 484	22 629	24 039	24 039	23 268	22 305	23 409
Project Management Unit		6 987	9 028	10 136	8 839	9 648	9 648	7 162	7 585	8 072
Road transport		**35 791**	**30 546**	**31 692**	**34 417**	**34 346**	**34 346**	**37 480**	**43 531**	**43 332**
Roads		35 791	30 546	31 692	34 417	34 346	34 346	37 480	43 531	43 332
Trading services		**476 023**	**390 156**	**424 937**	**470 053**	**454 127**	**454 127**	**492 852**	**519 591**	**544 317**
Energy sources		**206 214**	**198 308**	**241 995**	**283 961**	**272 991**	**272 991**	**303 121**	**319 695**	**341 349**
Electricity		206 214	198 308	241 995	283 961	272 991	272 991	303 121	319 695	341 349
Water management		**86 667**	**383**	**75 937**	**65 895**	**65 611**	**65 611**	**67 544**	**73 452**	**77 422**
Water Treatment		21 889	19 290	11 341	20 348	20 203	20 203	24 182	28 024	30 781
Water Distribution		64 777	(18 911)	64 594	45 547	45 408	45 408	43 362	45 427	46 641
Water Storage		1	5	1	–	–	–	–	–	–
Waste water management		**128 045**	**135 572**	**44 009**	**55 469**	**54 776**	**54 776**	**56 786**	**59 547**	**56 850**
Sewerage		127 993	130 562	36 356	54 987	54 294	54 294	52 689	55 298	52 442
Waste Water Treatment		52	5 010	7 653	482	482	482	4 097	4 249	4 409
Waste management		**55 096**	**55 893**	**62 996**	**64 728**	**60 748**	**60 748**	**65 402**	**66 897**	**68 695**
Solid Waste Removal		55 096	55 893	62 996	64 728	60 748	60 748	65 402	66 897	68 695
Other		**32 621**	**14 249**	**40 319**	**6 225**	**8 401**	**8 401**	**14 144**	**14 351**	**14 568**
Air Transport		2 891	4 175	1 366	3 218	5 394	5 394	5 144	5 351	5 568
Licensing and Regulation		29 729	10 071	38 953	3 007	3 007	3 007	9 000	9 000	9 000
Tourism		0	2	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**817 485**	**796 795**	**874 170**	**970 877**	**985 578**	**985 578**	**1 068 143**	**1 087 047**	**1 118 740**
Surplus/(Deficit) for the year		**48 240**	**79 718**	**85 897**	**133 243**	**90 571**	**90 571**	**74 880**	**81 382**	**112 313**

Prepared by : SAMRAS

Date : 2025/05/28 13:01

WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Council		2 918	18	–	3 004	3 004	3 004	3 126	3 250	2 365
Vote 2 - Office of the Municipal Manager		47 808	131 090	101 297	66 655	66 562	66 562	69 295	72 158	75 441
Vote 3 - Community Services		72 403	64 781	68 608	92 135	88 339	88 339	91 224	94 950	99 692
Vote 4 - Corporate Services		610	3 937	2 095	1	1 140	1 140	585	610	636
Vote 5 - Financial Services		177 153	170 953	209 749	224 929	227 275	227 275	249 715	262 009	275 371
Vote 6 - Economic Development & Planning		29 162	23 354	32 427	117 155	86 900	86 900	82 184	54 821	70 876
Vote 7 - Engineering Services		479 121	432 053	482 562	544 481	545 866	545 866	588 232	618 896	641 735
Vote 8 - Public Safety		56 550	50 328	63 329	55 760	57 063	57 063	58 663	61 736	64 938
Total Revenue by Vote	2	**865 725**	**876 513**	**960 067**	**1 104 120**	**1 076 149**	**1 076 149**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Council		7 836	8 072	11 819	12 945	12 826	12 826	12 471	12 940	13 535
Vote 2 - Office of the Municipal Manager		13 894	15 948	19 647	22 357	24 125	24 125	42 887	43 733	45 060
Vote 3 - Community Services		109 780	104 707	110 370	129 459	127 352	127 352	131 488	131 012	135 627
Vote 4 - Corporate Services		71 204	64 239	71 905	83 893	96 577	96 577	105 615	107 962	112 527
Vote 5 - Financial Services		31 971	47 102	59 749	70 683	71 559	71 559	70 080	66 443	68 469
Vote 6 - Economic Development & Planning		59 306	59 062	64 455	65 207	76 507	76 507	95 472	84 184	79 542
Vote 7 - Engineering Services		413 099	385 212	413 805	461 348	450 060	450 060	484 315	516 625	540 215
Vote 8 - Public Safety		110 395	112 453	122 420	124 984	126 571	126 571	125 814	124 149	123 765
Total Expenditure by Vote	2	**817 485**	**796 795**	**874 170**	**970 877**	**985 578**	**985 578**	**1 068 143**	**1 087 047**	**1 118 740**
Surplus/(Deficit) for the year	2	**48 240**	**79 718**	**85 897**	**133 243**	**90 571**	**90 571**	**74 880**	**81 382**	**112 313**

WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Council		**2 918**	**18**	**–**	**3 004**	**3 004**	**3 004**	**3 126**	**3 250**	**2 365**
1.1 - Ofiice of the Mayor		438	–	–	451	451	451	469	488	–
1.2 - Office of the Deputy Mayor		438	–	–	451	451	451	469	488	–
1.3 - Office of the Speaker		730	–	–	751	751	751	782	813	845
1.4 - Office of the Executive Council		438	18	–	451	451	451	469	488	507
1.5 - Council General		875	–	–	901	901	901	938	975	1 013
Vote 2 - Office of the Municipal Manager		**47 808**	**131 090**	**101 297**	**66 655**	**66 562**	**66 562**	**69 295**	**72 158**	**75 441**
2.1 - Municipal Manager; Executive Support		47 808	130 279	101 062	66 655	66 562	66 562	69 295	72 158	75 441
2.2 - Internal Audit		–	343	148	–	–	–	–	–	–
2.3 - Governance and Compliance: Risk Management & Compliance		–	210	–	–	–	–	–	–	–
2.4 - Governance and Compliance: IDP		–	142	66	–	–	–	–	–	–
2.5 - Governance and Compliance: Performance Management		–	115	21	–	–	–	–	–	–
Vote 3 - Community Services		**72 403**	**64 781**	**68 608**	**92 135**	**88 339**	**88 339**	**91 224**	**94 950**	**99 692**
3.1 - Director; Executive Support		–	222	16	–	–	–	–	–	–
3.2 - Library and Information Services		10 816	12 783	9 228	12 729	12 737	12 737	12 835	12 861	13 637
3.3 - Integrated Waste Management		53 411	50 164	58 224	78 961	74 797	74 797	77 929	81 611	85 575
3.4 - Beach Maintenance; Horticultural and Recreational Services		6 508	875	740	301	647	647	318	335	353
3.5 - Community Facilities, Management and Maintenance		1 418	516	390	125	125	125	123	124	127
3.6 - Community Social Support Services		250	220	10	19	33	33	19	19	–
Vote 4 - Corporate Services		**610**	**3 937**	**2 095**	**1**	**1 140**	**1 140**	**585**	**610**	**636**
4.2 - Human Resources Management Services		276	2 439	1 420	–	1 139	1 139	583	609	635
4.3 - Administration Services		–	395	209	–	–	–	–	–	–
4.4 - Office of the Political Office Bearers		333	581	140	1	1	1	2	1	1
4.5 - Information & Communication Technology		0	396	213	–	–	–	–	–	–
4.6 - Legal Services and Property Management		–	125	114	–	–	–	–	–	–
Vote 5 - Financial Services		**177 153**	**170 953**	**209 749**	**224 929**	**227 275**	**227 275**	**249 715**	**262 009**	**275 371**
5.1 - Director; Executive Support		3 747	8 513	14 218	12 448	12 448	12 448	12 573	12 698	13 333
5.2 - Budget & Reporting		1 550	1 562	2 666	1 800	1 800	1 800	1 900	2 000	2 100
5.5 - Revenue Services		171 674	159 930	192 376	210 637	212 983	212 983	235 198	247 253	259 881
5.6 - Expenditure		–	302	151	–	–	–	–	–	–
5.7 - Supply Chain Management		182	647	337	44	44	44	45	57	57
Vote 6 - Economic Development & Planning		**29 162**	**23 354**	**32 427**	**117 155**	**86 900**	**86 900**	**82 184**	**54 821**	**70 876**
6.1 - Director; Executive Support		–	46	15	–	–	–	–	–	–
6.2 - Economic Development		648	3 376	3 868	1 474	1 474	1 474	1 599	–	–
6.3 - Planning and Land Use Management		14 362	1 039	1 102	687	706	706	724	763	805
6.5 - Aerodrome		463	1 494	1 371	1 086	280	280	741	506	536
6.6 - Building Control		5 802	5 948	6 924	12 529	12 300	12 300	6 871	7 139	7 544
6.7 - Integrated Human Settlement		7 887	11 450	19 147	101 379	72 140	72 140	72 249	46 413	61 991
Vote 7 - Engineering Services		**479 121**	**432 053**	**482 562**	**544 481**	**545 866**	**545 866**	**588 232**	**618 896**	**641 735**
7.1 - Director; Executive Support		–	151	21	–	–	–	–	–	–
7.2 - Water and Waste Water Management Services		231 049	204 666	224 436	229 079	225 483	225 483	233 701	246 440	255 591
7.3 - Project Management Unit (PMU)		3 812	2 082	7 189	24 741	30 456	30 456	29 696	30 485	32 280
7.4 - Transport, Roads & Storm Water		6 295	523	447	180	140	140	130	3 630	146
7.5 - Electrical and Mechanical Engineering		237 965	224 632	250 468	290 482	289 787	289 787	324 704	338 341	353 718

WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 8 - Public Safety		**56 550**	**50 328**	**63 329**	**55 760**	**57 063**	**57 063**	**58 663**	**61 736**	**64 938**
8.2 - Traffic Management Services		55 978	48 260	62 152	54 607	55 910	55 910	58 660	61 733	64 935
8.3 - Law Enforcement Services		–	763	272	170	170	170	–	–	–
8.4 - Fire & Rescue Services		572	970	503	983	983	983	3	3	3
8.6 - Corporate Communications & Intergovernmental Relations & Public Participation		–	334	402	–	1	1	–	–	–
Total Revenue by Vote	2	**865 725**	**876 513**	**960 067**	**1 104 120**	**1 076 149**	**1 076 149**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure by Vote	1									
Vote 1 - Council		**7 836**	**8 072**	**11 819**	**12 945**	**12 826**	**12 826**	**12 471**	**12 940**	**13 535**
1.1 - Ofiice of the Mayor		1 091	1 073	3 686	3 727	3 813	3 813	3 663	3 828	4 008
1.2 - Office of the Deputy Mayor		863	852	1 182	1 698	1 667	1 667	1 668	1 745	1 815
1.3 - Office of the Speaker		1 384	1 471	1 378	1 656	1 657	1 657	1 695	1 704	1 779
1.4 - Office of the Executive Council		1 439	1 939	2 769	2 942	2 942	2 942	2 507	2 625	2 749
1.5 - Council General		3 060	2 738	2 803	2 922	2 746	2 746	2 938	3 037	3 183
Vote 2 - Office of the Municipal Manager		**13 894**	**15 948**	**19 647**	**22 357**	**24 125**	**24 125**	**42 887**	**43 733**	**45 060**
2.1 - Municipal Manager; Executive Support		2 556	2 844	8 000	4 466	6 163	6 163	4 426	4 255	4 087
2.2 - Internal Audit		4 445	4 522	4 904	8 018	6 409	6 409	8 048	7 907	8 235
2.3 - Governance and Compliance: Risk Management & Compliance		3 764	3 492	2 152	1 969	1 969	1 969	2 051	2 151	2 254
2.4 - Governance and Compliance: IDP		2 150	2 357	2 613	3 103	3 101	3 101	10 895	11 384	11 894
2.5 - Governance and Compliance: Performance Management		980	2 733	1 978	4 801	6 484	6 484	17 467	18 037	18 591
Vote 3 - Community Services		**109 780**	**104 707**	**110 370**	**129 459**	**127 352**	**127 352**	**131 488**	**131 012**	**135 627**
3.1 - Director; Executive Support		5 165	6 429	7 868	6 969	7 502	7 502	4 664	4 869	5 083
3.2 - Library and Information Services		15 306	16 095	13 426	16 034	16 113	16 113	14 406	15 038	16 074
3.3 - Integrated Waste Management		55 096	55 893	62 996	64 728	61 048	61 048	66 402	67 897	69 695
3.4 - Beach Maintenance; Horticultural and Recreational Services		22 730	13 272	14 379	28 936	29 098	29 098	26 176	26 126	26 993
3.5 - Community Facilities, Management and Maintenance		9 155	10 091	11 240	12 792	13 590	13 590	16 330	16 222	16 879
3.6 - Community Social Support Services		2 328	2 928	460	–	–	–	3 511	861	902
Vote 4 - Corporate Services		**71 204**	**64 239**	**71 905**	**83 893**	**96 577**	**96 577**	**105 615**	**107 962**	**112 527**
4.1 - Director; Executive Support		1 724	1 595	167	3 079	2 909	2 909	3 216	3 376	3 519
4.2 - Human Resources Management Services		19 938	24 070	25 234	25 960	30 684	30 684	43 094	44 152	46 152
4.3 - Administration Services		5 925	5 502	8 255	12 313	13 366	13 366	14 452	13 695	14 071
4.4 - Office of the Political Office Bearers		9 407	12 285	12 139	9 757	9 694	9 694	7 879	8 008	8 202
4.5 - Information & Communication Technology		16 065	16 038	19 827	25 524	25 166	25 166	29 356	30 746	32 229
4.6 - Legal Services and Property Management		18 145	4 749	6 282	7 261	14 757	14 757	7 619	7 986	8 354
Vote 5 - Financial Services		**31 971**	**47 102**	**59 749**	**70 683**	**71 559**	**71 559**	**70 080**	**66 443**	**68 469**
5.1 - Director; Executive Support		3 923	3 478	10 203	9 048	9 563	9 563	8 255	6 065	6 284
5.2 - Budget & Reporting		(25 604)	13 518	15 444	17 003	16 982	16 982	16 128	16 983	17 448
5.5 - Revenue Services		48 339	18 036	21 259	29 419	29 294	29 294	28 618	26 321	26 646
5.6 - Expenditure		5 325	5 864	4 767	5 342	5 842	5 842	7 026	6 436	6 805
5.7 - Supply Chain Management		(12)	6 205	8 077	9 871	9 878	9 878	10 053	10 639	11 287
Vote 6 - Economic Development & Planning		**59 306**	**59 062**	**64 455**	**65 207**	**76 507**	**76 507**	**95 472**	**84 184**	**79 542**
6.1 - Director; Executive Support		2 016	1 982	1 533	3 717	2 586	2 586	3 367	3 475	3 595
6.2 - Economic Development		8 369	7 884	9 079	10 070	9 907	9 907	10 785	11 013	8 100
6.3 - Planning and Land Use Management		6 315	7 979	9 042	10 112	11 523	11 523	11 109	11 248	11 765
6.4 - Evironmental Management		11	18	14	17	10	10	20	22	2

WC047 Bitou - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
6.5 - Aerodrome		2 888	4 175	1 366	3 218	5 394	5 394	5 144	5 351	5 568
6.6 - Building Control		18 869	17 007	28 295	22 488	22 449	22 449	21 820	21 992	22 798
6.7 - Integrated Human Settlement		20 838	20 015	15 125	15 584	24 638	24 638	43 228	31 083	27 714
Vote 7 - Engineering Services		**413 099**	**385 212**	**413 805**	**461 348**	**450 060**	**450 060**	**484 315**	**516 625**	**540 215**
7.1 - Director; Executive Support		6 390	6 948	4 373	3 809	3 796	3 796	3 647	3 829	4 013
7.2 - Water and Waste Water Management Services		148 095	135 955	119 946	121 364	120 387	120 387	124 329	132 999	134 273
7.3 - Project Management Unit (PMU)		6 907	8 906	10 091	8 778	9 587	9 587	7 114	7 536	8 020
7.4 - Transport, Roads & Storm Water		35 791	30 546	31 692	34 417	34 346	34 346	37 480	43 531	43 332
7.5 - Electrical and Mechanical Engineering		215 917	202 857	247 703	292 980	281 944	281 944	311 744	328 730	350 577
Vote 8 - Public Safety		**110 395**	**112 453**	**122 420**	**124 984**	**126 571**	**126 571**	**125 814**	**124 149**	**123 765**
8.2 - Traffic Management Services		57 175	58 705	64 114	49 883	53 802	53 802	61 173	59 363	55 689
8.3 - Law Enforcement Services		30 949	27 713	28 992	32 107	30 697	30 697	32 662	32 203	34 032
8.4 - Fire & Rescue Services		17 039	19 835	23 344	27 489	26 565	26 565	24 117	24 560	25 645
8.6 - Corporate Communications & Intergovernmental Relations & Public Participation		5 231	6 201	5 970	15 505	15 508	15 508	7 862	8 023	8 399
Total Expenditure by Vote	2	**817 485**	**796 795**	**874 170**	**970 877**	**985 578**	**985 578**	**1 068 143**	**1 087 047**	**1 118 740**
Surplus/(Deficit) for the year	2	**48 240**	**79 718**	**85 897**	**133 243**	**90 571**	**90 571**	**74 880**	**81 382**	**112 313**

WC047 Bitou - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	200 313	210 201	230 904	262 129	259 136	259 136	259 136	291 114	302 005	315 893
Service charges - Water	2	85 578	86 449	87 795	90 492	92 029	92 029	92 029	101 466	106 931	112 674
Service charges - Waste Water Management	2	82 693	78 406	67 358	80 372	79 624	79 624	79 624	80 729	85 108	89 651
Service charges - Waste Management	2	33 409	45 502	44 964	53 852	50 983	50 983	50 983	52 852	55 710	58 717
Sale of Goods and Rendering of Services		7 259	6 867	7 520	9 687	10 072	10 072	10 072	8 000	8 255	8 673
Agency services		2 423	2 501	2 498	2 840	2 840	2 840	2 840	2 663	2 726	2 786
Interest earned from Receivables		12 131	17 120	13 243	13 870	12 458	12 458	12 458	13 965	13 205	12 490
Interest earned from Current and Non Current Assets		3 747	8 035	13 203	12 448	12 448	12 448	12 448	12 573	12 698	13 333
Rental from Fixed Assets		1 255	1 124	1 354	2 210	1 610	1 610	1 610	1 569	1 663	1 760
Licence and permits		1 091	1 196	1 427	565	661	661	661	665	704	736
Operational Revenue		2 082	3 683	7 415	2 800	9 667	9 667	9 667	6 728	5 572	6 378
Non-Exchange Revenue											
Property rates	2	157 194	151 413	178 261	191 257	193 250	193 250	193 250	214 575	225 940	237 689
Surcharges and Taxes		–	–	1 420	1 589	1 441	1 441	1 441	1 547	1 861	2 213
Fines, penalties and forfeits		54 430	46 722	60 451	50 836	52 397	52 397	52 397	55 024	57 971	61 116
Licences or permits		–	–	–	796	796	796	796	819	846	854
Transfer and subsidies - Operational		141 588	155 970	166 503	176 893	187 996	187 996	187 996	211 047	205 089	209 108
Interest		2 647	4 242	2 292	1 844	2 202	2 202	2 202	2 433	2 189	1 970
Operational Revenue		11 486	2 064	14 750	14 835	13 953	13 953	13 953	14 788	15 555	16 381
Gains on disposal of Assets		–	441	–	3 950	3 950	3 950	3 950	–	–	–
Other Gains		–	18 011	8 370	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**799 325**	**839 947**	**909 728**	**973 266**	**987 511**	**987 511**	**987 511**	**1 072 557**	**1 104 029**	**1 152 420**
Expenditure											
Employee related costs	2	278 100	286 329	312 820	370 938	378 617	378 617	378 617	393 991	405 870	425 517
Remuneration of councillors		6 198	6 721	7 376	7 879	7 879	7 879	7 879	7 676	8 037	8 415
Bulk purchases - electricity	2	159 802	162 599	197 628	231 959	224 959	224 959	224 959	250 425	263 847	280 180
Inventory consumed	8	14 864	15 349	16 652	18 699	20 461	20 461	20 461	21 128	22 358	20 568
Debt impairment	3	33 141	28 623	28 480	19 001	19 001	19 001	19 001	24 450	24 319	32 166
Depreciation and amortisation		36 135	36 393	48 851	40 002	41 388	41 388	41 388	42 281	43 749	45 293
Interest		11 102	19 740	20 922	14 063	13 917	13 917	13 917	16 046	21 171	27 178
Contracted services		102 726	72 886	77 655	103 758	115 816	115 816	115 816	135 492	117 840	111 673
Transfers and subsidies		4 527	5 626	9 208	12 283	11 161	11 161	11 161	14 068	14 202	10 997
Irrecoverable debts written off		93 735	88 945	74 426	61 150	61 150	61 150	61 150	61 650	61 550	59 880
Operational costs		57 505	72 059	76 823	91 144	91 229	91 229	91 229	105 104	108 365	108 846
Losses on disposal of Assets		1 720	1 515	3 217	–	–	–	–	–	–	–
Other Losses		125	9	111	–	–	–	–	–	–	–
Total Expenditure		**799 680**	**796 795**	**874 170**	**970 877**	**985 578**	**985 578**	**985 578**	**1 072 310**	**1 091 308**	**1 130 713**
Surplus/(Deficit)		**(355)**	**43 151**	**35 558**	**2 389**	**1 934**	**1 934**	**1 934**	**247**	**12 721**	**21 708**
Transfers and subsidies - capital (monetary allocations)	6	48 270	36 567	50 307	130 854	88 638	88 638	88 638	70 466	64 401	78 633
Transfers and subsidies - capital (in-kind)	6	325	–	33	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**48 240**	79 718	85 897	**133 243**	**90 571**	**90 571**	90 571	**70 713**	**77 122**	**100 341**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**48 240**	79 718	85 897	133 243	90 571	90 571	90 571	70 713	77 122	100 341
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**48 240**	79 718	85 897	133 243	90 571	90 571	90 571	70 713	77 122	100 341
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**48 240**	**79 718**	**85 897**	**133 243**	**90 571**	**90 571**	**90 571**	**70 713**	**77 122**	**100 341**

WC047 Bitou - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure *to be appropriated*	2										
Vote 3 - Community Services		2 194	699	3 636	4 955	5 011	5 011	3 795	700	8 500	6 500
Vote 4 - Corporate Services		520	2 086	256	868	828	828	789	239	60	30
Vote 6 - Economic Development & Planning		12	–	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		18 371	40 411	41 212	143 726	115 969	115 969	82 108	130 662	133 671	137 522
Vote 8 - Public Safety		222	987	–	450	450	450	–	1 230	1 050	1 100
Capital multi-year expenditure sub-total		**21 318**	**44 182**	**45 103**	**149 999**	**122 258**	**122 258**	**86 692**	**132 831**	**143 281**	**145 152**
Single-year expenditure *to be appropriated*	2										
Vote 2 - Office of the Municipal Manager		–	–	149	–	492	492	66	–	–	–
Vote 3 - Community Services		4 835	3 957	723	2 704	1 451	1 451	452	14 200	11 086	1 563
Vote 4 - Corporate Services		2 467	26	1 513	1 292	1 273	1 273	1 164	2 013	1 046	716
Vote 5 - Financial Services		2 713	1	33	–	69	69	–	–	–	–
Vote 6 - Economic Development & Planning		–	694	301	–	110	110	1	–	–	–
Vote 7 - Engineering Services		46 052	34 567	56 191	28 073	21 796	21 796	13 493	31 147	19 950	29 460
Vote 8 - Public Safety		2 189	1 380	298	1 092	1 092	1 092	296	1 217	5 000	6 600
Capital single-year expenditure sub-total		**58 256**	**40 625**	**59 208**	**33 161**	**26 283**	**26 283**	**15 473**	**48 577**	**37 082**	**38 338**
Total Capital Expenditure - Vote	3,7	**79 574**	**84 807**	**104 311**	**183 160**	**148 541**	**148 541**	**102 165**	**181 408**	**180 363**	**183 490**
Capital Expenditure - Functional											
Governance and administration		**19 190**	**2 549**	**17 223**	**9 350**	**10 440**	**10 440**	**8 267**	**2 904**	**3 806**	**846**
Executive and council		–	–	149	–	492	492	66	–	–	–
Finance and administration		19 190	2 549	17 073	9 350	9 948	9 948	8 200	2 904	3 806	846
Community and public safety		**5 665**	**5 607**	**4 207**	**6 302**	**7 253**	**7 253**	**4 073**	**9 695**	**20 636**	**12 763**
Community and social services		605	2 352	3 909	304	1 798	1 798	470	–	–	–
Sport and recreation		2 774	921	–	4 455	4 455	4 455	3 522	7 700	14 586	5 063
Public safety		2 286	2 334	298	1 542	1 000	1 000	81	1 995	6 050	7 700
Economic and environmental services		**9 984**	**9 570**	**12 288**	**47 401**	**43 636**	**43 636**	**29 894**	**37 819**	**34 046**	**70 163**
Planning and development		–	435	301	–	110	110	1	50	50	50
Road transport		9 984	9 135	11 987	47 401	43 527	43 527	29 893	37 769	33 996	70 113
Trading services		**44 734**	**67 081**	**70 593**	**120 108**	**87 211**	**87 211**	**59 931**	**131 490**	**121 875**	**99 718**
Energy sources		19 459	25 395	19 492	26 065	14 658	14 658	6 760	30 399	41 763	13 544
Water management		17 352	25 002	33 290	45 070	32 315	32 315	23 155	54 264	42 467	44 772
Waste water management		4 273	15 302	17 811	46 673	39 488	39 488	29 546	39 727	34 646	38 402
Waste management		3 650	1 382	–	2 300	750	750	470	7 100	3 000	3 000
Total Capital Expenditure - Functional	3,7	**79 574**	**84 807**	**104 311**	**183 160**	**148 541**	**148 541**	**102 165**	**181 908**	**180 363**	**183 490**
Funded by:											
National Government		42 019	26 721	29 398	29 331	26 792	26 792	22 111	25 853	30 250	29 080
Provincial Government		18 287	6 741	15 527	78 285	57 782	57 782	46 468	40 735	29 613	75 182
District Municipality		–	43	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		325	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	**60 631**	**33 505**	**44 924**	**107 616**	**84 573**	**84 573**	**68 579**	**66 588**	**59 863**	**104 262**
Borrowing	6	–	32 098	35 920	50 033	35 125	35 125	16 878	86 921	72 008	39 100
Internally generated funds		18 943	19 203	23 434	25 511	28 843	28 843	16 708	28 400	48 492	40 128
Total Capital Funding	7	**79 574**	**84 806**	**104 279**	**183 160**	**148 541**	**148 541**	**102 165**	**181 908**	**180 363**	**183 490**

WC047 Bitou - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 3 - Community Services		**2 194**	**699**	**3 636**	**4 955**	**5 011**	**5 011**	**3 795**	**700**	**8 500**	**6 500**
3.3 - Integrated Waste Management		594	699	–	500	500	500	273	**–**	**3 000**	**3 000**
3.4 - Beach Maintenance; Horticultural and Recreational Services		1 268	–	3 636	4 455	4 311	4 311	3 522	**600**	**3 500**	**3 500**
3.5 - Community Facilities, Management and Maintenance		332	–	–	–	200	200	–	**100**	**2 000**	**–**
Vote 4 - Corporate Services		**520**	**2 086**	**256**	**868**	**828**	**828**	**789**	**239**	**60**	**30**
4.5 - Information & Communication Technology		520	2 086	256	868	828	828	789	**239**	**60**	**30**
Vote 6 - Economic Development & Planning		**12**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6.6 - Building Control		12	–	–	–	–	–	–	**–**	**–**	**–**
Vote 7 - Engineering Services		**18 371**	**40 411**	**41 212**	**143 726**	**115 969**	**115 969**	**82 108**	**130 662**	**133 671**	**137 522**
7.2 - Water and Waste Water Management Services		25 913	20 667	15 639	77 893	64 655	64 655	47 453	**82 841**	**73 462**	**70 210**
7.3 - Project Management Unit (PMU)		–	–	–	–	–	–	–	**50**	**50**	**50**
7.4 - Transport, Roads & Storm Water		(17 173)	5 146	1 188	39 758	36 790	36 790	26 980	**21 969**	**32 351**	**53 618**
7.5 - Electrical and Mechanical Engineering		9 631	14 597	24 385	26 075	14 524	14 524	7 676	**25 802**	**27 808**	**13 644**
Vote 8 - Public Safety		**222**	**987**	**–**	**450**	**450**	**450**	**–**	**1 230**	**1 050**	**1 100**
8.2 - Traffic Management Services		–	–	–	–	–	–	–	**800**	**800**	**900**
8.3 - Law Enforcement Services		–	987	–	–	–	–	–	**–**	**–**	**–**
8.4 - Fire & Rescue Services		222	–	–	450	450	450	–	**200**	**250**	**200**
8.6 - Corporate Communications & Intergovernmental Relations & Public Participatio		–	–	–	–	–	–	–	**230**	**–**	**–**
Capital multi-year expenditure sub-total		**21 318**	**44 182**	**45 103**	**149 999**	**122 258**	**122 258**	**86 692**	**132 831**	**143 281**	**145 152**

Vote Description	Multi-year appropriation for Budget Year 2025/26 in the 2024/25 Annual Budget				Multi-year appropriation for 2026/27 in the 2024/25 Annual Budget				New multi-year appropriations (funds for new and existing projects)		
R thousand	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Appropriation for 2025/26	Adjustments in 2024/25	Downward adjustments for 2025/26	Appropriation carried forward	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation											
Vote 3 - Community Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**700**	**8 500**	**6 500**
3.3 - Integrated Waste Management				**–**				**–**	–	3 000	3 000
3.4 - Beach Maintenance; Horticultural and Recreational Services				**–**				**–**	600	3 500	3 500
3.5 - Community Facilities, Management and Maintenance				**–**				**–**	100	2 000	–
Vote 4 - Corporate Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**239**	**60**	**30**
4.5 - Information & Communication Technology				**–**				**–**	239	60	30
Vote 6 - Economic Development & Planning	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
6.6 - Building Control				**–**				**–**	–	–	–
Vote 7 - Engineering Services	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**130 662**	**135 227**	**145 195**
7.2 - Water and Waste Water Management Services				**–**				**–**	82 841	73 462	70 210
7.3 - Project Management Unit (PMU)				**–**				**–**	50	50	50
7.4 - Transport, Roads & Storm Water				**–**				**–**	21 969	33 907	61 290
7.5 - Electrical and Mechanical Engineering				**–**				**–**	25 802	27 808	13 644
Vote 8 - Public Safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 230**	**1 050**	**1 100**
8.2 - Traffic Management Services				**–**				**–**	800	800	900
8.3 - Law Enforcement Services				**–**				**–**	–	–	–
8.4 - Fire & Rescue Services				**–**				**–**	200	250	200
8.6 - Corporate Communications & Intergovernmental Relations & Public Participatio				**–**				**–**	230	–	–
Capital multi-year expenditure sub-total	**–**	**–**	**–**	**–**	**–**	**–**		**–**	**132 831**	**144 837**	

Vote Description	Ref	2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Municipal Vote											
Single-year expenditure appropriation	2										
Vote 1 - Council		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Vote 2 - Office of the Municipal Manager		**–**	**–**	**149**	**–**	**492**	**492**	**66**	**–**	**–**	**–**
2.1 - Municipal Manager; Executive Support		–	–	149	–	492	492	66	–	–	–
Vote 3 - Community Services		**4 835**	**3 957**	**723**	**2 704**	**1 451**	**1 451**	**452**	**14 200**	**11 086**	**1 563**
3.2 - Library and Information Services		273	38	273	304	304	304	–	–	–	–
3.3 - Integrated Waste Management		3 056	684	–	1 800	250	250	197	7 100	–	–
3.4 - Beach Maintenance; Horticultural and Recreational Services		1 506	982	–	–	145	145	–	7 100	11 086	1 563
3.5 - Community Facilities, Management and Maintenance		–	2 254	449	600	752	752	255	–	–	–
Vote 4 - Corporate Services		**2 467**	**26**	**1 513**	**1 292**	**1 273**	**1 273**	**1 164**	**2 013**	**1 046**	**716**
4.1 - Director; Executive Support		–	–	–	–	59	59	–	–	–	–
4.5 - Information & Communication Technology		2 467	26	1 513	1 292	1 214	1 214	1 164	2 013	1 046	716
Vote 5 - Financial Services		**2 713**	**1**	**33**	**–**	**69**	**69**	**–**	**–**	**–**	**–**
5.1 - Director; Executive Support		–	–	–	–	69	69	–	–	–	–
5.2 - Budget & Reporting		2 693	1	33	–	–	–	–	–	–	–
5.5 - Revenue Services		19	–	–	–	–	–	–	–	–	–
Vote 6 - Economic Development & Planning		**–**	**694**	**301**	**–**	**110**	**110**	**1**	**–**	**–**	**–**
6.1 - Director; Executive Support		–	–	–	–	110	110	1	–	–	–
6.2 - Economic Development		–	435	301	–	–	–	–	–	–	–
6.6 - Building Control		–	259	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		**46 052**	**34 567**	**56 191**	**28 073**	**21 796**	**21 796**	**13 493**	**31 147**	**19 950**	**29 460**
7.2 - Water and Waste Water Management Services		9 091	19 637	35 462	13 850	7 148	7 148	5 249	11 150	3 650	12 964
7.4 - Transport, Roads & Storm Water		27 133	3 989	10 799	7 643	6 736	6 736	2 913	15 800	1 645	16 496
7.5 - Electrical and Mechanical Engineering		9 828	10 942	9 930	6 580	7 911	7 911	5 332	4 697	14 655	–
Vote 8 - Public Safety		**2 189**	**1 380**	**298**	**1 092**	**1 092**	**1 092**	**296**	**1 217**	**5 000**	**6 600**
8.2 - Traffic Management Services		–	–	–	250	250	250	81	115	100	–
8.3 - Law Enforcement Services		–	1 347	298	–	–	–	–	580	600	600
8.4 - Fire & Rescue Services		2 064	–	–	842	842	842	215	300	4 300	6 000
8.6 - Corporate Communications & Intergovernmental Relations & Public Partici		125	33	–	–	–	–	–	222	–	–
Capital single-year expenditure sub-total		**58 256**	**40 625**	**59 208**	**33 161**	**26 283**	**26 283**	**15 473**	**48 577**	**37 082**	**38 338**
Total Capital Expenditure		**79 574**	**84 807**	**104 311**	**183 160**	**148 541**	**148 541**	**102 165**	**181 408**	**180 363**	**183 490**

WC047 Bitou - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		48 623	95 078	165 432	60 220	149 202	149 202	149 202	125 446	107 393	54 784
Trade and other receivables from exchange transactic	1	33 291	50 064	54 528	75 841	73 047	73 047	73 047	72 190	79 755	82 300
Receivables from non-exchange transactions	1	30 951	11 418	40 213	97 230	81 355	81 355	81 355	62 108	88 692	117 729
Current portion of non-current receivables		11	9	9	11	9	9	9	9	9	9
Inventory	2	16 358	15 357	15 845	20 180	18 448	18 448	18 448	16 948	16 948	16 948
VAT		212 584	256 271	283 602	212 584	283 602	283 602	283 602	283 602	283 602	283 602
Other current assets		180	418	898	180	1 052	1 052	1 052	1 061	1 233	1 414
Total current assets		**341 997**	**428 615**	**560 528**	**466 245**	**606 716**	**606 716**	**606 716**	**561 364**	**577 632**	**556 787**
Non current assets											
Investments		9 857	–	–	–	–	–	–	–	–	–
Investment property		12 692	12 692	14 050	12 692	14 050	14 050	14 050	14 050	14 049	14 048
Property, plant and equipment	3	1 196 419	1 207 615	1 284 499	1 403 181	1 426 992	1 426 992	1 426 992	1 459 467	1 597 637	1 743 508
Heritage assets		35	35	38	35	38	38	38	38	38	38
Total non current assets		**1 219 004**	**1 220 342**	**1 298 587**	**1 415 909**	**1 441 079**	**1 441 079**	**1 441 079**	**1 473 554**	**1 611 724**	**1 757 594**
TOTAL ASSETS		**1 561 001**	**1 648 957**	**1 859 115**	**1 882 153**	**2 047 795**	**2 047 795**	**2 047 795**	**2 034 919**	**2 189 356**	**2 314 380**
LIABILITIES											
Current liabilities											
Financial liabilities		21 828	19 531	20 425	1 103	41 876	41 876	41 876	41 890	42 113	16 441
Consumer deposits		9 848	10 793	11 362	9 848	11 362	11 362	11 362	11 362	11 362	11 362
Trade and other payables from exchange transactions	4	75 213	92 091	125 575	86 278	153 519	153 519	153 519	129 577	131 265	113 405
Trade and other payables from non-exchange transac	5	(9 496)	(17 007)	(31 403)	(13 526)	(43 017)	(43 017)	(43 017)	(37 294)	(42 234)	(47 960)
Provision		53 985	39 585	47 936	116 950	48 075	48 075	48 075	48 243	48 564	48 900
VAT		207 999	246 284	268 421	239 157	268 421	268 421	268 421	268 421	268 421	268 421
Total current liabilities		**359 377**	**391 277**	**442 316**	**439 810**	**480 235**	**480 235**	**480 235**	**462 198**	**459 489**	**410 569**
Non current liabilities											
Financial liabilities	6	66 876	82 764	107 718	130 734	106 408	106 408	106 408	130 313	182 413	225 813
Provision	7	9 358	13 052	13 801	10 320	13 801	13 801	13 801	13 801	13 801	13 801
Other non-current liabilities		58 456	66 477	70 559	58 456	96 636	96 636	96 636	97 750	126 116	156 320
Total non current liabilities		**134 689**	**162 293**	**192 078**	**199 510**	**216 846**	**216 846**	**216 846**	**241 864**	**322 330**	**395 934**
TOTAL LIABILITIES		**494 067**	**553 570**	**634 394**	**639 320**	**697 080**	**697 080**	**697 080**	**704 062**	**781 819**	**806 503**
NET ASSETS		**1 066 934**	**1 095 387**	**1 224 721**	**1 242 834**	**1 350 715**	**1 350 715**	**1 350 715**	**1 330 857**	**1 407 537**	**1 507 878**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	1 048 393	1 121 972	1 183 380	1 167 034	1 316 706	1 316 706	1 425 898	1 254 176	1 331 297	1 431 638
Reserves and funds	9	18 550	29 950	76 681	75 800	76 681	76 681	76 681	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY	10	**1 066 943**	**1 151 922**	**1 260 061**	**1 242 834**	**1 393 387**	**1 393 387**	**1 502 579**	**1 330 857**	**1 407 978**	**1 508 319**

WC047 Bitou - Table A6-Inventory

Store Type	Classification	2022/23	2021/22	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousands		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Consumables Standard Rated	Opening balance - Consumables Standard Rated	24 728	31 005	29 886	31 926	31 926	31 926	31 926	31 926	31 264	31 264
	Acquisitions - Consumables Standard Rated	6 277	7 495	2 537	7 404	7 404	7 404	7 404	7 628	8 710	8 400
	Issues - Consumables Standard Rated	-	(8 172)	(497)	(8 413)	(8 529)	(8 529)	(8 529)	(8 290)	(8 710)	(8 400)
	Adjustments - Consumables Standard Rated	-	(682)	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	240	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		**31 005**	**29 886**	**31 926**	**30 917**	**30 801**	**30 801**	**30 801**	**31 264**	**31 264**	**31 264**
Consumables Zero Rated	Opening balance - Consumables Zero Rated	(10 675)	(17 061)	(17 061)	(17 061)	(17 061)	(17 061)	(17 061)	(17 061)	(17 061)	(17 061)
	Issues - Consumables Zero Rated	(6 386)	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**
Finished Goods	Opening balance - Finished Goods	-	-	-	(1 440)	(1 440)	(1 440)	(1 440)	(1 440)	325	325
	Acquisitions - Finished Goods	-	-	4 489	14 296	14 296	14 296	14 296	13 506	12 545	11 003
	Issues -Finished Goods	-	-	(5 929)	(9 645)	(10 568)	(10 568)	(10 568)	(11 741)	(12 545)	(11 003)
Finished Goods Total		**-**	**-**	**(1 440)**	**3 211**	**2 288**	**2 288**	**2 288**	**325**	**325**	**325**
Land	Opening balance - Land	2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235	2 235
Land Total		**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	(1 440)	(1 440)	(1 440)	(1 440)	(1 440)	325	325
	Acquisitions - Materials and Supplies	-	-	4 489	14 296	14 296	14 296	14 296	13 506	12 545	11 003
	Issues - Materials and Supplies	-	-	(5 929)	(9 645)	(10 568)	(10 568)	(10 568)	(11 741)	(12 545)	(11 003)
Materials and Supplies Total		**-**	**-**	**(1 440)**	**3 211**	**2 288**	**2 288**	**2 288**	**325**	**325**	**325**
Water	Opening balance - Water	145	145	145	131	131	131	131	151	151	151
	Non-revenue Water	-	(0)	(13)	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	(0)	(13)	-	-	-	-	-	-	-
Water Total		**145**	**145**	**118**	**131**	**131**	**131**	**131**	**151**	**151**	**151**
Grand Total		**16 324**	**15 205**	**14 338**	**22 645**	**20 683**	**20 683**	**20 683**	**17 240**	**17 240**	**17 240**

WC047 Bitou - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		26 295	433	644	175 067	174 808	174 808	174 808	193 054	203 509	214 306
Service charges		32 114	–	–	434 972	435 238	435 238	435 238	484 812	516 605	542 582
Other revenue		9 192	–	67	26 596	23 531	23 531	23 531	36 782	38 272	40 771
Transfers and Subsidies - Operational	1	120 285	462	6 262	176 723	185 015	185 015	185 015	211 047	205 089	209 108
Transfers and Subsidies - Capital	1	–	–	–	130 854	88 638	88 638	88 638	70 466	64 401	78 633
Interest		3 593	10 179	11 284	12 448	12 448	12 448	12 448	12 573	12 698	13 333
Payments											
Suppliers and employees		(1 316 717)	(1 239 255)	(1 004 250)	(776 920)	(776 920)	(776 920)	(776 920)	(866 048)	(892 360)	(920 065)
Interest		(1)	–	–	(14 063)	(13 917)	(13 917)	(13 917)	(16 046)	(21 171)	(27 178)
Transfers and Subsidies	1	–	–	–	(11 983)	(12 183)	(12 183)	(12 183)	(12 383)	(12 498)	(9 292)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(1 125 239)**	**(1 228 181)**	**(985 993)**	**153 694**	**116 658**	**116 658**	**116 658**	**114 255**	**114 544**	**142 197**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	3 950	3 950	3 950	3 950	–	–	–
Decrease (increase) in non-current investments		(750)	9 857	–	–	–	–	–	–	–	–
Payments											
Capital assets		(38 651)	17 007	18 009	(183 160)	(154 683)	(154 683)	(154 683)	(181 908)	(180 363)	(183 490)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**(39 401)**	**26 864**	**18 009**	**(179 210)**	**(150 733)**	**(150 733)**	**(150 733)**	**(181 908)**	**(180 363)**	**(183 490)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Borrowing long term/refinancing		–	–	–	50 033	40 545	40 545	40 545	64 400	74 808	43 400
Increase (decrease) in consumer deposits		(285)	(341)	568	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	(2 300)	(18 275)	(20 372)	(20 404)	(20 404)	(20 404)	(20 340)	(22 927)	(25 672)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(285)**	**(2 642)**	**(17 707)**	**29 662**	**20 141**	**20 141**	**20 141**	**44 060**	**51 881**	**17 728**
NET INCREASE/ (DECREASE) IN CASH HELD		**(1 164 926)**	**(1 203 959)**	**(985 691)**	**4 146**	**(13 934)**	**(13 934)**	**(13 934)**	**(23 593)**	**(13 938)**	**(23 565)**
Cash/cash equivalents at the year begin:	2	**73 465**	**48 627**	**95 078**	59 740	165 432	165 432	**165 432**	**165 432**	**141 839**	**127 901**
Cash/cash equivalents at the year	2	**(1 091 461)**	**(1 155 331)**	**(890 613)**	**63 886**	**151 498**	**151 498**	**151 498**	**141 839**	**127 901**	**104 336**

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

WC047 Bitou - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	(1 091 461)	(1 155 331)	(890 613)	63 886	151 498	151 498	151 498	141 839	127 901	104 336
Other current investments > 90 days		1 140 084	1 250 409	1 056 045	(3 667)	(2 297)	(2 297)	(2 297)	(16 393)	(20 508)	(49 552)
Non current Investments	1	9 857	–	–	–	–	–	–	–	–	–
Cash and investments available:		**58 480**	**95 078**	**165 432**	**60 220**	**149 202**	**149 202**	**149 202**	**125 446**	**107 393**	**54 784**
Application of cash and investments											
Trade payables from Non-exchange transactions: Unspent coı		(9 496)	(17 007)	(31 403)	(14 676)	(41 202)	(41 202)	(41 202)	(37 294)	(42 234)	(47 960)
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	4 585	9 986	15 182	(26 573)	15 182	15 182	15 182	15 182	15 182	15 182
Other working capital requirements	3	67 375	92 049	125 480	(56 750)	24 395	24 395	24 395	14 288	(15 437)	(60 881)
Other provisions		53 985	39 585	47 936	116 950	48 075	48 075	48 075	48 243	48 564	48 900
Long term investments committed	4	9 857	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		**126 307**	**124 613**	**157 195**	**18 952**	**46 449**	**46 449**	**46 449**	**40 418**	**6 074**	**(44 759)**
Surplus(shortfall)		**(67 827)**	**(29 535)**	**8 237**	**41 268**	**102 753**	**102 753**	**102 753**	**85 027**	**101 318**	**99 543**

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements											
Debtors		7 838	42	95	144 178	127 309	127 309	127 309	115 289	146 702	174 286
Creditors due		75 213	92 091	125 575	87 428	151 704	151 704	151 704	129 577	131 265	113 405
Total		**(67 375)**	**(92 049)**	**(125 480)**	**56 750**	**(24 395)**	**(24 395)**	**(24 395)**	**(14 288)**	**15 437**	**60 881**

Debtors collection assumptions											
Balance outstanding - debtors		74 110	61 491	94 751	173 082	154 411	154 411	154 411	134 307	168 456	200 038
Estimate of debtors collection rate		10.6%	0.1%	0.1%	83.3%	82.4%	82.4%	82.4%	85.8%	87.1%	87.1%

Long term investments committed											
Balance (*Insert description; eg sinking fund*)											
Deposit Taking Institutions		9 857	–	–	–	–	–	–	–	–	–
		9 857	–	–	–	–	–	–	–	–	–

Reserves to be backed by cash/investments											
Capital replacement		18 550	29 950	76 681	75 800	76 681	76 681	76 681	76 681	76 681	76 681
	6	18 550	29 950	76 681	75 800	76 681	76 681	76 681	76 681	76 681	76 681

WC047 Bitou - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
CAPITAL EXPENDITURE										
Total New Assets	1	**74 061**	**53 171**	**69 771**	**117 043**	**89 454**	**89 454**	**114 414**	**104 821**	**127 363**
Roads Infrastructure		23 865	2 780	7 138	44 573	33 079	33 079	17 269	12 245	40 591
Electrical Infrastructure		14 211	15 975	4 169	15 241	7 165	7 165	24 768	33 382	9 544
Water Supply Infrastructure		10 972	14 445	23 214	18 043	13 915	13 915	32 446	21 568	25 257
Sanitation Infrastructure		2 733	–	4 500	21 028	16 124	16 124	21 512	14 870	35 752
Solid Waste Infrastructure		3 056	–	–	500	500	500	–	–	–
Information and Communication Infrastructure		–	43	–	–	–	–	120	60	30
Infrastructure		***54 837***	***33 243***	***39 021***	***99 385***	***70 783***	***70 783***	***96 116***	***82 125***	***111 174***
Community Facilities		325	435	301	3 300	1 700	1 700	6 200	3 500	3 500
Sport and Recreation Facilities		1 050	–	–	–	–	–	–	–	–
Community Assets		***1 375***	***435***	***301***	***3 300***	***1 700***	***1 700***	***6 200***	***3 500***	***3 500***
Operational Buildings		–	1 906	7 986	2 995	5 640	5 640	1 500	1 500	1 500
Other Assets		***–***	***1 906***	***7 986***	***2 995***	***5 640***	***5 640***	***1 500***	***1 500***	***1 500***
Computer Equipment		**5 139**	**3 233**	**1 286**	**3 040**	**2 283**	**2 283**	**1 219**	**621**	**1 078**
Furniture and Office Equipment		**72**	**81**	**302**	**320**	**1 031**	**1 031**	**507**	**100**	**100**
Machinery and Equipment		**8 902**	**11 296**	**7 345**	**3 174**	**2 999**	**2 999**	**4 572**	**3 625**	**3 511**
Transport Assets		**3 736**	**2 978**	**13 530**	**4 830**	**5 017**	**5 017**	**4 300**	**13 350**	**6 500**
Total Renewal of Existing Assets	2	**5 050**	**6 567**	**4 142**	**5 900**	**6 190**	**6 190**	**3 321**	**12 662**	**9 488**
Roads Infrastructure		–	–	–	–	–	–	200	1 250	1 250
Electrical Infrastructure		374	1 910	1 602	1 040	1 040	1 040	–	1 737	–
Water Supply Infrastructure		–	2 724	–	–	–	–	–	–	–
Sanitation Infrastructure		2 517	1 753	–	–	–	–	–	–	–
Infrastructure		***2 891***	***6 387***	***1 602***	***1 040***	***1 040***	***1 040***	***200***	***2 987***	***1 250***
Community Facilities		–	–	–	–	200	200	100	2 000	–
Community Assets		***–***	***–***	***–***	***–***	***200***	***200***	***100***	***2 000***	***–***
Operational Buildings		–	–	2 425	2 850	2 644	2 644	2 000	2 950	2 100
Other Assets		***–***	***–***	***2 425***	***2 850***	***2 644***	***2 644***	***2 000***	***2 950***	***2 100***
Computer Equipment		**2 159**	**180**	**114**	**250**	**246**	**246**	**1 021**	**425**	**138**
Transport Assets		**–**	**–**	**–**	**1 760**	**2 060**	**2 060**	**–**	**4 300**	**6 000**
Total Upgrading of Existing Assets	6	**463**	**25 069**	**30 398**	**60 217**	**52 898**	**52 898**	**64 174**	**62 880**	**46 639**
Roads Infrastructure		(13 906)	1 001	3 636	5 000	8 300	8 300	15 500	14 856	25 272
Storm water Infrastructure		–	4 875	1 213	7 620	9 558	9 558	4 000	2 500	2 500
Electrical Infrastructure		0	5 185	11 703	6 682	3 067	3 067	3 641	3 994	2 000
Water Supply Infrastructure		3 000	7 284	3 900	22 485	14 276	14 276	15 367	14 350	12 814
Sanitation Infrastructure		7 983	4 201	5 649	14 223	13 392	13 392	18 865	16 726	2 150
Infrastructure		***(2 922)***	***22 545***	***26 101***	***56 010***	***48 593***	***48 593***	***57 374***	***52 426***	***44 736***
Community Facilities		1 814	1 599	662	504	656	656	1 200	–	–
Sport and Recreation Facilities		1 276	666	3 636	2 955	2 955	2 955	5 300	10 136	1 563
Community Assets		***3 090***	***2 265***	***4 298***	***3 460***	***3 611***	***3 611***	***6 500***	***10 136***	***1 563***
Revenue Generating		–	–	–	435	435	435	–	–	–
Investment properties		***–***	***–***	***–***	***435***	***435***	***435***	***–***	***–***	***–***
Operational Buildings		113	259	–	–	–	–	–	–	–
Other Assets		***113***	***259***	***–***	***–***	***–***	***–***	***–***	***–***	***–***
Computer Equipment		**183**	**–**	**–**	**62**	**44**	**44**	**–**	**–**	**–**
Machinery and Equipment		**–**	**–**	**–**	**250**	**214**	**214**	**300**	**318**	**340**
Total Capital Expenditure	4	**79 574**	**84 807**	**104 311**	**183 160**	**148 541**	**148 541**	**181 908**	**180 363**	**183 490**
Roads Infrastructure		9 960	3 781	10 774	49 573	41 379	41 379	32 969	28 351	67 113
Storm water Infrastructure		–	4 875	1 213	7 620	9 558	9 558	4 000	2 500	2 500
Electrical Infrastructure		14 585	23 070	17 475	22 963	11 272	11 272	28 409	39 113	11 544
Water Supply Infrastructure		13 972	24 453	27 114	40 528	28 190	28 190	47 814	35 918	38 071
Sanitation Infrastructure		13 233	5 954	10 149	35 251	29 516	29 516	40 377	31 596	37 902
Solid Waste Infrastructure		3 056	–	–	500	500	500	–	–	–
Information and Communication Infrastructure		–	43	–	–	–	–	120	60	30
Infrastructure		***54 806***	***62 176***	***66 725***	***156 435***	***120 416***	***120 416***	***153 689***	***137 538***	***157 161***
Community Facilities		2 139	2 034	963	3 804	2 556	2 556	7 500	5 500	3 500
Sport and Recreation Facilities		2 326	666	3 636	2 955	2 955	2 955	5 300	10 136	1 563
Community Assets		***4 465***	***2 700***	***4 599***	***6 760***	***5 511***	***5 511***	***12 800***	***15 636***	***5 063***
Revenue Generating		–	–	–	435	435	435	–	–	–
Investment properties		***–***	***–***	***–***	***435***	***435***	***435***	***–***	***–***	***–***
Operational Buildings		113	2 165	10 411	5 845	8 284	8 284	3 500	4 450	3 600
Other Assets		***113***	***2 165***	***10 411***	***5 845***	***8 284***	***8 284***	***3 500***	***4 450***	***3 600***
Computer Equipment		**7 481**	**3 413**	**1 400**	**3 352**	**2 574**	**2 574**	**2 240**	**1 046**	**1 216**
Furniture and Office Equipment		**72**	**81**	**302**	**320**	**1 031**	**1 031**	**507**	**100**	**100**
Machinery and Equipment		**8 902**	**11 296**	**7 345**	**3 424**	**3 213**	**3 213**	**4 872**	**3 943**	**3 851**
Transport Assets		**3 736**	**2 978**	**13 530**	**6 590**	**7 077**	**7 077**	**4 300**	**17 650**	**12 500**
TOTAL CAPITAL EXPENDITURE - Asset class		**79 574**	**84 807**	**104 311**	**183 160**	**148 541**	**148 541**	**181 908**	**180 363**	**183 490**
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 209 147	1 220 342	1 298 587	1 415 909	1 441 079	1 441 079	1 440 159	1 579 281	1 726 136
Roads Infrastructure		192 508	185 747	197 127	196 977	200 156	200 156	205 355	214 453	321 780
Storm water Infrastructure		37 670	36 541	59 590	40 303	58 402	58 402	57 858	56 066	54 211
Electrical Infrastructure		162 762	171 815	200 740	183 728	197 714	197 714	207 223	263 436	276 502
Water Supply Infrastructure		213 736	217 343	258 093	243 247	256 204	256 204	282 355	284 384	320 072
Sanitation Infrastructure		138 218	142 756	152 676	140 823	146 224	146 224	146 642	184 663	278 427
Solid Waste Infrastructure		18 353	18 183	16 856	18 770	15 779	15 779	22 797	21 598	20 357
Information and Communication Infrastructure		1 480	3 288	2 928	903	2 408	2 408	2 607	2 130	1 602
Infrastructure		***764 727***	***775 674***	***888 009***	***824 751***	***876 887***	***876 887***	***924 838***	***1 026 730***	***1 272 952***

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Community Assets		62 274	62 436	66 286	66 870	68 748	68 748	66 120	73 331	84 346
Heritage Assets		35	35	38	35	38	38	38	38	38
Investment properties		12 692	12 692	14 050	12 692	14 050	14 050	14 050	14 049	14 048
Operational Buildings		–	–	–	–	–	–		–	–
Housing		–	–	–	–	–	–		–	–
Other Assets		35 004	37 569	(1 524)	171 905	141 910	141 910	101 756	118 172	–
Servitudes		–	–	–	–	–	–		–	–
Licences and Rights		–	–	–	–	–	–		–	–
Computer Equipment		5 084	4 005	3 720	5 677	5 205	5 205	4 644	4 522	4 030
Furniture and Office Equipment		2 024	1 728	1 590	1 104	1 785	1 785	1 460	1 039	602
Machinery and Equipment		4 418	3 864	5 638	7 181	8 757	8 757	8 380	10 034	11 585
Transport Assets		31 961	31 411	40 055	34 766	42 975	42 975	38 148	50 641	57 810
Land		290 928	290 928	280 725	290 928	280 725	280 725	280 725	280 725	280 725
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**1 209 147**	**1 220 342**	**1 298 587**	**1 415 909**	**1 441 079**	**1 441 079**	**1 440 159**	**1 579 281**	**1 726 136**
EXPENDITURE OTHER ITEMS										
Depreciation	7	36 135	36 393	48 851	40 002	41 388	41 388	42 281	43 749	45 293
Repairs and Maintenance by Asset Class	3	**47 976**	**40 393**	**39 137**	**47 749**	**41 188**	**41 188**	**48 559**	**54 890**	**54 345**
Roads Infrastructure		15 789	10 423	9 448	7 731	7 159	7 159	7 563	11 529	8 841
Storm water Infrastructure		–	–	–	800	800	800	800	840	882
Electrical Infrastructure		8 382	3 196	2 126	7 680	3 580	3 580	10 033	10 509	10 855
Water Supply Infrastructure		2 727	4 047	6 635	2 854	2 854	2 854	2 994	3 119	3 305
Sanitation Infrastructure		2 978	1 836	2 676	2 679	2 679	2 679	2 773	2 893	3 066
Infrastructure		***29 877***	***19 502***	***20 885***	***21 744***	***17 072***	***17 072***	***24 163***	***28 889***	***26 949***
Community Facilities		1 136	1 671	1 052	2 784	1 871	1 871	3 117	3 342	3 442
Sport and Recreation Facilities		567	193	13	550	600	600	961	996	1 020
Community Assets		***1 702***	***1 864***	***1 065***	***3 334***	***2 471***	***2 471***	***4 078***	***4 338***	***4 462***
Operational Buildings		6 435	5 448	4 133	6 660	4 873	4 873	6 160	6 989	7 534
Other Assets		***6 435***	***5 448***	***4 133***	***6 660***	***4 873***	***4 873***	***6 160***	***6 989***	***7 534***
Licences and Rights		4 563	5 907	7 203	8 315	9 271	9 271	10 666	11 135	11 625
Intangible Assets		***4 563***	***5 907***	***7 203***	***8 315***	***9 271***	***9 271***	***10 666***	***11 135***	***11 625***
Computer Equipment		**278**	**118**	**176**	**–**	**–**	**–**	**–**	**–**	**–**
Furniture and Office Equipment		**71**	**92**	**20**	**214**	**321**	**321**	**5**	**6**	**7**
Machinery and Equipment		**263**	**1 209**	**859**	**1 952**	**1 852**	**1 852**	**1 848**	**1 856**	**2 070**
Transport Assets		**4 788**	**6 253**	**4 796**	**5 529**	**5 329**	**5 329**	**1 639**	**1 677**	**1 698**
TOTAL EXPENDITURE OTHER ITEMS		**84 111**	**76 787**	**87 988**	**87 751**	**82 577**	**82 577**	**90 840**	**98 639**	**99 638**
Renewal and upgrading of Existing Assets as % of total capex		*6.9%*	*37.3%*	*33.1%*	*36.1%*	*39.8%*	*39.8%*	*37.1%*	*41.9%*	*30.6%*
Renewal and upgrading of Existing Assets as % of deprecn		*15.3%*	*86.9%*	*70.7%*	*165.3%*	*142.8%*	*142.8%*	*159.6%*	*172.7%*	*123.9%*
R&M as a % of PPE & Investment Property		*3.6%*	*2.8%*	*2.5%*	*2.8%*	*2.2%*	*2.2%*	*2.6%*	*2.8%*	*2.5%*
Renewal and upgrading and R&M as a % of PPE and Investment Prop		*4.0%*	*5.4%*	*5.1%*	*7.5%*	*6.3%*	*6.3%*	*7.3%*	*7.6%*	*5.7%*

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

WC047 Bitou - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	4 743	4 743	4 743
Sanitation (free minimum level service)		–	–	–	–	–	–	4 743	4 743	4 743
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	7 182	7 182	7 182
Refuse (removed at least once a week)		–	–	–	–	–	–	4 743	4 743	4 743
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per **indigent** household per month)		–	–	–	14 717	15 551	15 551	17 606	18 557	19 559
Sanitation (free sanitation service to **indigent households**)		6 423	17 151	(7 810)	30 726	30 808	30 808	36 708	38 691	40 780
Electricity/other energy (50kwh per **indigent** household per month)		4 590	5 025	5 890	6 360	6 360	6 360	7 603	8 356	9 183
Refuse (removed once a week **for indigent households**)		20 357	12 071	(5 370)	22 356	21 141	21 141	23 150	24 400	25 718
Total cost of FBS provided		**31 370**	**34 247**	**(7 289)**	**74 160**	**73 859**	**73 859**	**85 067**	**90 003**	**95 239**
Highest level of free service provided per household										
Revenue cost of subsidised services provided (R'000)	9									
Property rates exemptions, reductions and rebates **and impermissable values in excess of**		5 860	5 189	(1 628)	6 133	6 719	6 719	7 391	7 768	8 172
Total revenue cost of subsidised services provided		**5 860**	**5 189**	**(1 628)**	**6 133**	**6 719**	**6 719**	**7 391**	**7 768**	**8 172**

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

WC047 Bitou - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
REVENUE ITEMS:											
Non-exchange revenue by source											
Property rates	6										
Total Property Rates		163 054	156 601	176 633	197 390	199 970	199 970	199 970	221 966	233 708	245 861
less Revenue Foregone ***(exemptions, reductions and rebates and***		5 860	5 189	(1 628)	6 133	6 719	6 719	6 719	7 391	7 768	8 172
Net Property Rates		**157 194**	**151 413**	**178 261**	**191 257**	**193 250**	**193 250**	**193 250**	**214 575**	**225 940**	**237 689**
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		204 903	215 227	236 794	268 490	265 497	265 497	265 497	298 717	310 361	325 075
less Cost of Free Basic Services (50 kwh per indigent household per		4 590	5 025	5 890	6 360	6 360	6 360	6 360	7 603	8 356	9 183
Net Service charges - Electricity		**200 313**	**210 201**	**230 904**	**262 129**	**259 136**	**259 136**	**259 136**	**291 114**	**302 005**	**315 893**
Service charges - Water	6										
Total Service charges - Water		85 578	86 449	87 795	105 209	107 579	107 579	107 579	119 072	125 488	132 232
less Cost of Free Basic Services (6 kilolitres per indigent household per		–	–	–	14 717	15 551	15 551	15 551	17 606	18 557	19 559
Net Service charges - Water		**85 578**	**86 449**	**87 795**	**90 492**	**92 029**	**92 029**	**92 029**	**101 466**	**106 931**	**112 674**
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		89 117	95 557	59 548	111 098	110 431	110 431	110 431	117 437	123 798	130 431
less Cost of Free Basic Services (free sanitation service to indigent		6 423	17 151	(7 810)	30 726	30 808	30 808	30 808	36 708	38 691	40 780
Net Service charges - Waste Water Management		**82 693**	**78 406**	**67 358**	**80 372**	**79 624**	**79 624**	**79 624**	**80 729**	**85 108**	**89 651**
Service charges - Waste Management	6										
Total refuse removal revenue		53 554	57 329	39 273	75 912	71 827	71 827	71 827	75 719	79 808	84 118
Total landfill revenue		212	244	320	297	297	297	297	283	302	317
less Cost of Free Basic Services (removed once a week to indigent		20 357	12 071	(5 370)	22 356	21 141	21 141	21 141	23 150	24 400	25 718
Net Service charges - Waste Management		**33 409**	**45 502**	**44 964**	**53 852**	**50 983**	**50 983**	**50 983**	**52 852**	**55 710**	**58 717**
Basic Salaries and Wages	2	171 777	172 850	190 753	214 705	220 074	220 074	220 074	223 944	228 347	238 395
Pension and UIF Contributions		31 878	33 658	36 072	43 540	43 922	43 922	43 922	46 852	49 328	52 224
Medical Aid Contributions		17 882	18 124	18 697	24 586	24 876	24 876	24 876	24 777	26 142	27 713
Overtime		15 170	16 283	21 112	14 016	14 826	14 826	14 826	15 018	15 270	15 442
Performance Bonus		11 504	15 280	14 287	16 289	16 546	16 546	16 546	17 631	18 653	19 695
Motor Vehicle Allowance		10 390	11 599	11 527	13 667	13 855	13 855	13 855	14 852	15 859	16 526
Cellphone Allowance		1 898	1 914	1 940	2 093	2 162	2 162	2 162	2 239	2 328	2 758
Housing Allowances		887	965	917	1 045	1 058	1 058	1 058	1 006	1 060	1 110
Other benefits and allowances		6 125	6 304	6 691	5 635	5 477	5 477	5 477	5 589	5 812	5 914
Payments in lieu of leave		2 952	2 650	2 534	6 374	6 461	6 461	6 461	7 905	7 321	7 738
Long service awards		2 896	1 481	1 703	1 077	1 077	1 077	1 077	3 132	3 307	3 492
Post-retirement benefit obligations	4	4 741	5 209	5 184	25 708	26 077	26 077	26 077	27 191	28 366	30 204
Scarcity		–	–	–	–	–	–	–	1 746	1 835	1 930
Acting and post related allowance		–	11	1 402	2 204	2 204	2 204	2 204	2 109	2 242	2 378
sub-total	5	**278 100**	**286 329**	**312 820**	**370 938**	**378 617**	**378 617**	**378 617**	**393 991**	**405 870**	**425 517**
Total Employee related costs	1	**278 100**	**286 329**	**312 820**	**370 938**	**378 617**	**378 617**	**378 617**	**393 991**	**405 870**	**425 517**
Depreciation of Property, Plant & Equipment		36 135	36 393	39 994	40 002	41 388	41 388	41 388	42 281	43 749	45 293
Capital asset impairment		–	–	8 858	–	–	–	–	–	–	–

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Depreciation and amortisation	1	**36 135**	**36 393**	**48 851**	**40 002**	**41 388**	**41 388**	**41 388**	**42 281**	**43 749**	**45 293**
Electricity Bulk Purchases		159 802	162 599	197 628	231 959	224 959	224 959	224 959	250 425	263 847	280 180
Total bulk purchases	1	**159 802**	**162 599**	**197 628**	**231 959**	**224 959**	**224 959**	**224 959**	**250 425**	**263 847**	**280 180**
Transfers and grants											
Cash transfers and grants		4 527	5 384	9 208	12 283	11 161	11 161	11 161	14 068	14 202	10 997
Non-cash transfers and grants		–	242	–	–	–	–	–	–	–	–
Total transfers and grants	1	**4 527**	**5 626**	**9 208**	**12 283**	**11 161**	**11 161**	**11 161**	**14 068**	**14 202**	**10 997**
Contracted services											
Outsourced Services		29 008	23 500	25 995	27 629	29 647	29 647	29 647	29 697	27 614	24 097
Consultants and Professional Services		27 506	20 244	22 072	34 898	54 028	54 028	54 028	36 047	30 095	28 785
Contractors		46 212	29 142	29 589	41 231	32 141	32 141	32 141	69 747	60 131	58 790
sub-total	1	**102 726**	**72 886**	**77 655**	**103 758**	**115 816**	**115 816**	**115 816**	**135 492**	**117 840**	**111 673**
Operational Costs											
Collection costs		1 973	1 745	1 906	2 510	1 770	1 770	1 770	2 510	2 652	2 800
Contributions to 'other' provisions		(204)	–	–	–	–	–	–	–	–	–
Audit fees		4 809	5 363	5 425	6 250	6 150	6 150	6 150	6 383	6 691	6 691
Other Operational Costs	3										
Operating Leases		4 323	4 017	4 793	6 007	5 884	5 884	5 884	5 967	6 074	6 282
Operational Cost		46 604	60 935	64 700	76 377	77 425	77 425	77 425	90 244	92 949	93 074
Total Operational Costs	1	**57 505**	**72 059**	**76 823**	**91 144**	**91 229**	**91 229**	**91 229**	**105 104**	**108 365**	**108 846**
Repairs and Maintenance by Expenditure Item	8										
Inventory Consumed (Project Maintenance)		5 601	5 375	3 955	–	3 799	3 799	3 799	–	–	–
Contracted Services		37 779	29 072	27 978	–	28 423	28 423	28 423	–	–	–
Other Expenditure		4 596	5 947	7 203	–	8 966	8 966	8 966	–	–	–
Total Repairs and Maintenance Expenditure	9	47 976	40 393	39 137	–	41 188	41 188	41 188	–	–	–
Inventory Consumed											
Inventory Consumed - Other		6 386	8 172	6 426	18 058	19 097	19 097	19 097	20 032	21 255	19 402
Total Inventory Consumed & Other Material		**6 386**	**8 172**	**6 426**	**18 058**	**19 097**	**19 097**	**19 097**	**20 032**	**21 255**	**19 402**

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

WC047 Bitou - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

R thousand	1	Vote 1 - Council	Vote 2 - Office of the Municipal Manager	Vote 3 - Community Services	Vote 4 - Corporate Services	Vote 5 - Financial Services	Vote 6 - Economic Development & Planning	Vote 7 - Engineering Services	Vote 8 - Public Safety	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
Revenue																	
Exchange Revenue																	
Service charges - Electricity		–	–	–	–	–	–	291 114	–	–	–	–	–	–	–	–	**291 114**
Service charges - Water		–	–	–	–	–	–	101 466	–	–	–	–	–	–	–	–	**101 466**
Service charges - Waste Water Management		–	–	–	–	–	–	80 729	–	–	–	–	–	–	–	–	**80 729**
Service charges - Waste Management		–	–	52 852	–	–	–	–	–	–	–	–	–	–	–	–	**52 852**
Sale of Goods and Rendering of Services		–	–	43	–	288	7 666	–	3	–	–	–	–	–	–	–	**8 000**
Agency services		–	–	–	–	–	–	–	2 663	–	–	–	–	–	–	–	**2 663**
Interest earned from Receivables		–	34	2 727	–	–	–	11 204	–	–	–	–	–	–	–	–	**13 965**
Interest earned from Current and Non Current Assets		–	–	–	–	12 573	–	–	–	–	–	–	–	–	–	–	**12 573**
Rental from Fixed Assets		–	1 013	80	–	–	477	–	–	–	–	–	–	–	–	–	**1 569**
Licence and permits		–	76	318	–	–	–	–	271	–	–	–	–	–	–	–	**665**
Special rating levies		–	76	318	–	–	–	–	271	–	–	–	–	–	–	–	**665**
Operational Revenue		–	163	3	2	476	193	5 891	–	–	–	–	–	–	–	–	**6 728**
Non-Exchange Revenue																	
Property rates		–	–	–	–	214 575	–	–	–	–	–	–	–	–	–	–	**214 575**
Surcharges and Taxes		–	–	–	–	1 547	–	–	–	–	–	–	–	–	–	–	**1 547**
Fines, penalties and forfeits		–	–	7	–	107	–	2	54 907	–	–	–	–	–	–	–	**55 024**
Licences or permits		–	–	–	–	–	–	–	819	–	–	–	–	–	–	–	**819**
Transfer and subsidies - Operational		3 126	68 009	31 823	583	17 716	33 113	56 677	–	–	–	–	–	–	–	–	**211 047**
Interest		–	–	–	–	2 433	–	–	–	–	–	–	–	–	–	–	**2 433**
Service charges		–	–	3 370	–	–	–	11 418	–	–	–	–	–	–	–	–	**14 788**
Total Revenue (excluding capital transfers and contributio		**3 126**	**69 371**	**91 541**	**585**	**249 715**	**41 449**	**558 501**	**58 934**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 073 222**
Expenditure																	
Employee related costs		–	26 390	73 290	56 203	43 672	37 763	88 670	64 871	–	–	–	–	–	–	–	**390 859**
Remuneration of councillors		7 676	–	–	–	–	–	–	–	–	–	–	–	–	–	–	**7 676**
Bulk purchases - electricity		–	–	–	–	–	–	250 425	–	–	–	–	–	–	–	–	**250 425**
Inventory consumed		169	48	2 925	771	290	4 010	11 986	930	–	–	–	–	–	–	–	**21 128**
Debt impairment		–	–	3 700	–	1 615	–	9 100	9 000	–	–	–	–	–	–	–	**23 415**
Depreciation and amortisation		41	127	5 714	1 397	150	1 058	32 172	1 621	–	–	–	–	–	–	–	**42 281**
Interest		–	–	716	–	–	276	14 874	180	–	–	–	–	–	–	–	**16 046**
Contracted services		214	4 271	16 275	14 825	8 161	41 601	31 058	19 086	–	–	–	–	–	–	–	**135 492**
Transfers and subsidies		2 600	–	6 450	–	1 684	3 333	–	–	–	–	–	–	–	–	–	**14 068**
Irrecoverable debts written off		200	–	9 000	–	1 200	–	27 250	24 000	–	–	–	–	–	–	–	**61 650**
Operational costs		1 570	12 052	13 417	32 419	13 308	7 432	18 780	6 127	–	–	–	–	–	–	–	**105 104**
Total Expenditure		**12 471**	**42 887**	**131 488**	**105 615**	**70 080**	**95 472**	**484 315**	**125 814**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**1 068 143**
Surplus/(Deficit)		**(9 345)**	**26 484**	**(39 947)**	**(105 030)**	**179 635**	**(54 023)**	**74 186**	**(66 881)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**5 079**
Transfers and subsidies - capital (monetary allocations)		**–**	**–**	**–**	**–**	**–**	**40 735**	**29 731**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**70 466**
Income Tax		**(9 345)**	**26 484**	**(39 947)**	**(105 030)**	**179 635**	**(13 288)**	**103 917**	**(66 881)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**75 545**

WC047 Bitou - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		29 256	32 479	30 073	108 650	47 098	47 098	47 098	48 406	62 131	76 006
Water		73 629	83 911	92 735	72 312	97 433	97 433	97 433	98 665	101 896	105 501
Waste		53 544	58 752	59 544	58 734	64 234	64 234	64 234	61 926	63 526	65 429
Waste Water		90 246	100 259	99 023	92 134	103 752	103 752	103 752	104 040	106 901	111 763
Other trade receivables from exchange transactions		6 494	14 844	16 256	6 432	16 133	16 133	16 133	16 090	15 942	15 792
Gross: Trade and other receivables from exchange transactions		**253 169**	**290 245**	**297 631**	**338 263**	**328 651**	**328 651**	**328 651**	**329 127**	**350 396**	**374 492**
Less: Impairment for debt		**(219 878)**	**(240 182)**	**(243 102)**	**(262 422)**	**(255 604)**	**(255 604)**	**(255 604)**	**(256 937)**	**(270 641)**	**(292 192)**
Impairment for Electricity		(12 595)	(10 793)	(9 118)	(27 736)	(12 246)	(12 246)	(12 246)	(10 460)	(11 660)	(20 694)
Impairment for Water		(66 610)	(75 213)	(79 925)	(77 386)	(83 342)	(83 342)	(83 342)	(85 179)	(90 453)	(95 739)
Impairment for Waste		(50 689)	(55 149)	(55 919)	(56 918)	(58 050)	(58 050)	(58 050)	(59 849)	(63 779)	(67 709)
Impairment for Waste Water		(84 866)	(92 790)	(90 893)	(95 265)	(94 720)	(94 720)	(94 720)	(94 203)	(97 503)	(100 803)
Impairment for other trade receivalbes from exchange transactions		(5 117)	(6 237)	(7 247)	(5 117)	(7 247)	(7 247)	(7 247)	(7 247)	(7 247)	(7 247)
Total net Trade and other receivables from Exchange Trx		**33 291**	**50 064**	**54 528**	**75 841**	**73 047**	**73 047**	**73 047**	**72 190**	**79 755**	**82 300**
-											
Receivables from non-exchange transactions											
Property rates		52 341	2 412	55 992	94 882	77 053	77 053	77 053	80 566	105 948	132 428
Less: Impairment of Property rates		(32 013)	(896)	(35 164)	(48 221)	(38 656)	(38 656)	(38 656)	(36 779)	(38 252)	(39 717)
Net Property rates		**20 328**	**1 516**	**20 827**	**46 661**	**38 397**	**38 397**	**38 397**	**43 786**	**67 697**	**92 711**
Other receivables from non-exchange transactions		85 863	95 213	130 361	134 599	156 940	156 940	156 940	138 297	149 971	162 993
Impairment for other receivalbes from non-exchange transactions		(75 240)	(85 311)	(110 976)	(84 030)	(113 983)	(113 983)	(113 983)	(119 976)	(128 976)	(137 976)
Net other receivables from non-exchange transactions		**10 623**	**9 902**	**19 385**	**50 570**	**42 958**	**42 958**	**42 958**	**18 321**	**20 996**	**25 018**
Total net Receivables from non-exchange transactions		**30 951**	**11 418**	**40 213**	**97 230**	**81 355**	**81 355**	**81 355**	**62 108**	**88 692**	**117 729**
Inventory											
Water											
Opening Balance		145	**145**	**145**	**131**	**131**	**131**	**131**	151	**151**	**151**
Water Losses		**–**	**(0)**	**(13)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Real losses		**–**	**(0)**	**(13)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Unavoidable Annual Real Losses		–	(0)	(13)	–	–	–	–	–	–	–
Non-revenue Water		**–**	**(0)**	**(13)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance Water		**145**	**145**	**131**	**131**	**131**	**131**	**131**	**151**	**151**	**151**
Consumables											
Standard Rated											
Opening Balance		24 728	**31 005**	**29 886**	**31 926**	**31 926**	**31 926**	**31 926**	31 926	**31 264**	**31 264**
Acquisitions		6 277	7 495	2 537	7 404	7 404	7 404	7 404	7 628	8 710	8 400
Issues	7	–	(8 172)	(497)	(8 413)	(8 529)	(8 529)	(8 529)	(8 290)	(8 710)	(8 400)
Adjustments	8	–	(682)	–	–	–	–	–	–	–	–
Write-offs	9	–	240	–	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**31 005**	**29 886**	**31 926**	**30 917**	**30 801**	**30 801**	**30 801**	**31 264**	**31 264**	**31 264**
Zero Rated											
Opening Balance		(10 675)	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	(17 061)	**(17 061)**	**(17 061)**
Issues	7	(6 386)	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**	**(17 061)**
Finished Goods											
Opening Balance		34	**34**	**34**	**34**	**34**	**34**	**34**	34	**34**	**34**
Closing balance - Finished Goods		**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**	**34**
Materials and Supplies											
Opening Balance		–	**–**	**–**	**(1 440)**	**(1 440)**	**(1 440)**	**(1 440)**	(1 440)	**325**	**325**
Acquisitions		–	–	4 489	14 296	14 296	14 296	14 296	13 506	12 545	11 003
Issues	7	–	–	(5 929)	(9 645)	(10 568)	(10 568)	(10 568)	(11 741)	(12 545)	(11 003)
Closing balance - Materials and Supplies		**–**	**–**	**(1 440)**	**3 211**	**2 288**	**2 288**	**2 288**	**325**	**325**	**325**
Land											
Opening Balance		2 235	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	2 235	**2 235**	**2 235**
Closing Balance - Land		**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**	**2 235**
Closing Balance - Inventory & Consumables		**16 358**	**15 239**	**15 825**	**19 467**	**18 428**	**18 428**	**18 428**	**16 948**	**16 948**	**16 948**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		1 567 406	1 577 691	1 724 587	1 852 435	1 938 987	1 938 987	1 938 987	1 972 354	2 151 673	2 340 070
Leases recognised as PPE	3	12 027	12 054	788	12 027	788	788	788	788	788	788
Less: Accumulated depreciation		(383 013)	(382 130)	(440 876)	(461 281)	(512 782)	(512 782)	(512 782)	(513 675)	(554 823)	(597 351)
Total Property, plant and equipment (PPE)	2	**1 196 419**	**1 207 615**	**1 284 499**	**1 403 181**	**1 426 992**	**1 426 992**	**1 426 992**	**1 459 467**	**1 597 637**	**1 743 508**
LIABILITIES											
Current liabilities - Financial liabilities											
Current portion of long-term liabilities		21 828	19 531	20 425	1 103	41 876	41 876	41 876	41 890	42 113	16 441
Total Current liabilities - Financial liabilities		**21 828**	**19 531**	**20 425**	**1 103**	**41 876**	**41 876**	**41 876**	**41 890**	**42 113**	**16 441**
Trade and other payables											
Trade and other payables from exchange transactions		75 213	92 091	125 575	86 278	153 519	153 519	153 519	129 577	131 265	113 405
Trade payables from Non-exchange transactions: Unspent conditiona		(9 496)	(17 007)	(31 403)	(14 676)	(41 202)	(41 202)	(41 202)	(37 294)	(42 234)	(47 960)
Trade payables from Non-exchange transactions: Other		–	–	–	1 150	(1 815)	(1 815)	(1 815)	–	–	–
VAT		207 999	246 284	268 421	239 157	268 421	268 421	268 421	268 421	268 421	268 421
Total Trade and other payables	2	**273 716**	**321 368**	**362 593**	**311 909**	**378 922**	**378 922**	**378 922**	**360 704**	**357 451**	**333 866**
Non current liabilities - Financial liabilities											
Borrowing	4	66 798	82 546	107 276	130 656	105 967	105 967	105 967	129 872	181 971	225 371
Other financial liabilities		78	218	441	78	441	441	441	441	441	441
Total Non current liabilities - Financial liabilities		**66 876**	**82 764**	**107 718**	**130 734**	**106 408**	**106 408**	**106 408**	**130 313**	**182 413**	**225 813**
Non current liabilities - Long Term portion of trade payables											

Description R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Provisions											
List other major provision items											
Other		9 358	13 052	13 801	10 320	13 801	13 801	13 801	13 801	13 801	13 801
Total Provisions		**9 358**	**13 052**	**13 801**	**10 320**	**13 801**	**13 801**	**13 801**	**13 801**	**13 801**	**13 801**
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		912 304	1 048 096	1 121 973	1 033 790	1 183 463	1 183 463	1 183 348	1 183 463	1 254 176	1 331 297
Restated balance		912 304	1 048 096	1 121 973	1 033 790	1 183 463	1 183 463	1 183 348	1 183 463	1 254 176	1 331 297
Surplus/(Deficit)		48 250	79 750	85 897	133 243	133 243	133 243	242 551	70 713	77 122	100 341
Transfers to/from Reserves		86 506	(11 400)	(46 731)	–	–	–	–	–	–	–
Other adjustments		1 334	5 525	22 240	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**1 048 393**	**1 121 972**	**1 183 380**	**1 167 034**	**1 316 706**	**1 316 706**	**1 425 898**	**1 254 176**	**1 331 297**	**1 431 638**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		18 550	29 950	76 681	75 800	76 681	76 681	76 681	76 681	76 681	76 681
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**18 550**	**29 950**	**76 681**	**75 800**	**76 681**	**76 681**	**76 681**	**76 681**	**76 681**	**76 681**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1 066 943**	**1 151 922**	**1 260 061**	**1 242 834**	**1 393 387**	**1 393 387**	**1 502 579**	**1 330 857**	**1 407 978**	**1 508 319**

WC047 Bitou - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Provide excellent and sustainable				608 074 248	547 162 599	614 498 730	692 376 010	691 268 595	691 268 595	738 118 048	775 582 509	806 364 451
Facilitate growth and expend				29 162 329	23 353 511	32 426 539	117 154 957	86 899 876	86 899 876	82 184 110	54 820 647	70 875 740
Achieve long term financial				177 152 580	170 952 611	209 749 413	224 929 263	227 274 853	227 274 853	249 715 228	262 008 570	275 371 475
Build a capable, developmental,				609 541	3 936 563	2 095 206	1 200	1 139 927	1 139 927	584 650	609 652	636 433
Adhere to and implement effective				50 726 103	131 108 154	101 297 367	69 658 639	69 565 725	69 565 725	72 420 820	75 408 391	77 805 509
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	**865 725**	**876 513**	**960 067**	**1 104 120**	**1 076 149**	**1 076 149**	**1 143 023**	**1 168 430**	**1 231 054**

WC047 Bitou - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Provide excellent and sustainable				633 274	602 373	646 595	715 791	703 983	703 983	741 617	771 785	799 607
Facilitate growth and expend				59 306	59 062	64 455	65 207	76 507	76 507	95 472	84 184	79 542
Achieve long term financial				31 971	47 102	59 749	70 683	71 559	71 559	70 080	66 443	68 469
Build a capable, developmental,				71 204	64 239	71 905	83 893	96 577	96 577	105 615	107 962	112 527
Adhere to and implement effective				21 730	24 020	31 466	35 302	36 951	36 951	55 359	56 673	58 594
Allocations to other priorities												
Total Expenditure			1	**817 485**	**796 795**	**874 170**	**970 877**	**985 578**	**985 578**	**1 068 143**	**1 087 047**	**1 118 740**

WC047 Bitou - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

R thousand			Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Provide excellent and sustainable		A		73 863	82 000	102 060	181 000	145 769	145 769	179 156	179 257	182 744
Facilitate growth and expend		B		12	694	301	–	110	110	–	–	–
Achieve long term financial		C		2 713	1	33	–	69	69	–	–	–
Build a capable, developmental,		D		2 987	2 112	1 769	2 160	2 101	2 101	2 252	1 106	746
Adhere to and implement effective		E		–	–	149	–	492	492	–	–	–
Allocations to other priorities			3									
Total Capital Expenditure			1	**79 574**	**84 807**	**104 311**	**183 160**	**148 541**	**148 541**	**181 408**	**180 363**	**183 490**

WC047 Bitou - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	Audited Outcome 2021/2022	Audited Outcome 2022/2023	Audited Outcome 2023/2024	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Office of the Municipal Manager										
Function 1										
Risk Management - RBIAP										
Submit the Risk Based Audit Plan (RBIAP) for the	Risk Based Audit Plan	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Intern Audit - RBIAP										
Complete 90% of audits as scheduled in the	% of audits completed	80.0%	99.0%	99.0%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Risk Management - ARA										
Complete the annual risk assessment for 2026/27	Risk assessment completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Integrated Development Plan - IDP										
Review and submit the IDP for the 2026/27	Draft IDP compiled and	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Governance and Compliance - Mid-year										
Conduct the Mid-year Performance	Number of evaluations	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Governance and Compliance - Final Evaluations										
Conduct the Final Performance Evaluation	Number of evaluations	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Municipal Manager - Budget Spend										
Spend 95% of the municipal capital budget on	% budget spent	New KPI	83.0%	81.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Financial Services										
Function 2										
Revenue - Free basic services										
Provide subsidies for free basic services to	Number of indigent	4303	4132	5080	4200	4200	4200	4200	4200	4200
Revenue - Water										
Number of residential properties with piped water	Number of residential	11893	16615	16605	16615	16615	16615	16615	16615	16615
Revenue - Electricity										
Number of residential properties with electricity	Number of residential	12474	14750	15120	14750	14750	14750	14750	14750	14750
Revenue - Sanitation										
Number of residential properties with	Number of residential	11857	14872	14913	14872	14872	14872	14872	14872	14872
Revenue - Refuse										
Number of residential properties for which	Number of residential	11798	14841	15147	14841	14841	14841	14841	14841	14841
Debt to Revenue										
Financial viability measured in terms of the	% of debt to revenue	13.0%	14.9%	17.2%	20.0%	20.0%	20.0%	20.0%	20.0%	20.0%
Outstanding Service Debtors										
Financial viability measured in terms of the	% of outstanding service	7.7%	9.4%	9.9%	11.8%	11.8%	11.8%	11.8%	11.8%	11.8%
Cover fix operating expenditure										
Financial viability measured in terms of the	Number of months it takes to	0.75	1.57	2.49	1.20	1.20	1.20	1.20	1.20	1.20
Debtor payment achieved										
Achieve a debtor payment percentage of 90%	% debtor payment achieved	84.0%	84.0%	96.7%	90.0%	90.0%	90.0%	90.0%	90.0%	90.0%
Corporate Services										
Function 3										
Employment Equity Target										
Percentage of people from employment equity	% of people employed	84.0%	90.0%	82.0%	70.0%	70.0%	70.0%	70.0%	70.0%	70.0%
Training operational budget										
Spend 100% of the 0.20% of operational budget	% budget spent	0.2%	0.2%	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
System of Operational Delegations										
Review the "System of Operational	System of operational	0.0%	0.0%	0.0%	1	1	1	1	1	1
ICT Capital Budget Spend										
Spend 95% of the allocated capital budget for	% of budget spent	New KPI	90.0%	92.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
HR Strategy and Plan										
Review the HR Strategy and Plan and submit to	HR Strategy and Plan	New KPI	New KPI	New KPI	1	1	1	1	1	1
HR Policies										
Review all HR Policies by 31 March 2026	Number of policies reviewed	New KPI	New KPI	New KPI	20	20	20	20	20	20
ICT Strategy										
Review the ICT Strategy and submit to Council	Number of ICT Strategies	New KPI	New KPI	New KPI	1	1	1	1	1	1
Employment Equity Plan										
Review the Employment Equity Plan and	Number of Employment	New KPI	New KPI	New KPI	1	1	1	1	1	1
Cascade and Implement IPMDS										
Cascade and Implement Individual PMDS 100%	% of agreements signed	New KPI	New KPI	New KPI	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Engineering Services										
Function 4										

Unaccounted Water losses **Limit unaccounted for water to less than 30%**	% water losses	37.7%	35.9%	37.9%	30.0%	30.0%	30.0%	30.0%	30.0%	30.0%
Unaccounted Electricity **Limit unaccounted for electricity to less than**	% unaccounted electricity	18.9%	9.3%	6.2%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
Capital Budget Spend - Waste Water **Spend 95% of the approved capital budget for**	% budget spent	89.0%	90.0%	77.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend - Electrical & Mechanical **Spend 95% of the approved capital budget for**	% budget spent	96.0%	99.0%	84.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend - Water Services **Spend 95% of the approved capital budget for**	% budget spent	86.0%	68.0%	85.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend - Roads & Storm Water **Spend 95% of the approved capital budget for**	% budget spent	94.0%	90.0%	67.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
MIG Funding Spend **Spend 100% of MIG Funding allocation by 30**	% budget spent	88.0%	60.0%	101.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Capital Budget Spend - Fleet Management **Spend 95% of the allocated capital budget for**	% budget spent	0.0%	0.0%	92.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Theft Investigations **Conduct 550 potential electricity theft**	Number of inspections	984	839	1 806	550	550	550	550	550	550
Capital Budget Spend - Brakkloof 66kV new to **Spend 95% of the allocated capital budget for**	% budget spent	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend- Kurland WTW from 0.6 **Spend 95% of the allocated capital budget for**	% budget spent	New KPI	New KPI	53.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend - Kurland WWTW **Spend 95% of the budget allocated for the**	% budget spent	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend - Upgrade of High Street **Spend 95% of the budget allocated for the**	% budget spent	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Community Services **Function 5**										
Waste Management Master Plan **Complete the Integrated Waste Management**	Number of Intergrated	New KPI	New KPI	New KPI	1	1	1	1	1	1
Capital Budget Spend - Construction of a **Spend 95% of the allocated budget for the**	% budget spent	New KPI	New KPI	0.0%	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Sports Master Plan **Review the Sports Master Plan and submit to**	Number of Sprots Master	New KPI	New KPI	0.0%	1	1	1	1	1	1
Capital Budget Spend - New drop-off facility **Spend 95% of the allocated budget for the**	Public Safety Plan submitted	New KPI	New KPI	0.0%	1	1	1	1	1	1
Capital Budget Spend - Greenvalley Sports **Spend 95% of the allocated budget for upgrade**	% of budget spent	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Obtain Blue Flag Status **Obtain Blue Flag Status for at least 4 beaches**	Number of Blue Flag	New KPI	New KPI	New KPI	4	4	4	4	4	4
Maintenance Budget Spend - Facilities **Spend 95% of Facilities Management &**	% of budget Spend	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Maintenance Plan - Facilities **Develop a Maintenance Plan for Facilities and**	Number of Facilities	New KPI	New KPI	New KPI	1	1	1	1	1	1
Development and Planning **Function 6**										
Capital Budget Spend - Construction of new **Spend 95% of the budget allocated for the**	% budget spend	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Capital Budget Spend - Construction of new **Spend 95% of the budget allocated for the**	% of budget spent	New KPI	New KPI	New KPI	95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
LED Strategy **Develop the LED Strategy and submit to**	Number of LED Strategies	New KPI	New KPI	New KPI	1	1	1	1	1	1
Create Job Opportunities - EPWP **Create 172 job opportunities in terms of the**	Number of job opportunities	440	492	264	172	172	172	172	172	172
Develop a Growth and Development **Develop a Growth and Development Strategy**	Number of Growth and	New KPI	New KPI	0	1	1	1	1	1	1
Review Housing Pipline **Review and submit the Housing pipeline to**	Housing pipeline reviewed	0.0%	100.0%	1	1	1	1	1	1	1

Review Spatial Development Framework **Submit the reviewed Spatial Development**	Spatial Development	100.0%	100.0%	1	1	1	1	1	1	1
Public Safety **Function 7**										
Review Disaster Management Plan **Review the Disaster Management Plan and**	Disaster Management Plan	New KPI	New KPI	New KPI	1	1	1	1	1	1
Public Safety Plan **Develop a Public Safety Plan and submit to**	Public Safety Plan submitted	New KPI	New KPI	New KPI	1	1	1	1	1	1
Establish Municipal Court **Establish the Municipal Court by 31 March**	Number of Municipal Courts	New KPI	New KPI	New KPI	1	1	1	1	1	1
Service Standard Charter **Review the Service Standard Charter and**	Number of Service Standard	q	New KPI	New KPI	1	1	1	1	1	1
Citizens Feedback Report **Develop a Citizens Feedback Report and**	Number of Citizens	New KPI	New KPI	New KPI	1	1	1	1	1	1
Sub-function 3 - (name) **And so on for the rest of the Votes** **1. Include a measurable performance objective** **2. Include all Basic Services performance** **3. Only include prior year comparative**										
Entity 1 - (name of entity) **Insert measure/s description**										
Entity 2 - (name of entity) **Complete 90% of audits as scheduled in the**										
Entity 3 - (name of entity) **Complete 90% of audits as scheduled in the**										
And so on for the rest of the Entities **1. Include a measurable performance objective** **2. Only include prior year comparative**										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

WC047 Bitou - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.4%	2.8%	4.5%	3.5%	3.5%	3.5%	3.5%	3.4%	4.0%	4.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.4%	2.6%	4.3%	3.6%	3.5%	3.5%	3.5%	3.4%	4.0%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	196.1%	140.6%	140.6%	242.7%	230.8%	154.3%	108.2%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.0	1.1	1.3	1.1	1.3	1.3	1.3	1.2	1.3	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.0	1.1	1.3	1.1	1.3	1.3	1.3	1.2	1.3	1.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	0.4	0.5	0.3	0.5	0.5	0.5	0.4	0.4	0.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		14.3%	0.1%	0.1%	122.9%	124.0%	124.0%	124.0%	126.9%	129.1%	129.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.1%	35.2%	38.9%	35.2%	40.2%	40.2%	40.2%	35.1%	36.5%	37.5%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		-6.9%	-8.0%	-14.1%	135.0%	101.3%	101.3%	101.3%	91.4%	102.6%	108.7%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.8%	34.1%	34.4%	38.1%	38.3%	38.3%	38.3%	36.7%	36.8%	36.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.6%	34.9%	35.2%	38.9%	39.1%	39.1%		37.2%	37.2%	37.4%

Description of financial indicator	Basis of calculation	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.0%	4.8%	4.3%	4.9%	4.2%	4.2%		4.5%	5.0%	4.7%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	5.9%	6.7%	7.7%	5.6%	5.6%	5.6%	5.6%	5.4%	5.9%	6.3%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	–	–	–	–
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	63.1%	65.8%	77.0%	66.1%	77.5%	77.5%	77.5%	67.6%	69.4%	71.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(21.0)	(22.5)	(15.9)	1.0	2.3	2.3	2.3	2.0	1.7	1.4

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

Calculation data										
Debtors > 90 days										
Monthly fixed operational expenditure	52 045	51 245	56 100	65 287	66 302	66 302	66 302	72 692	73 721	76 852
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	18 943	19 204	23 467	25 511	28 843	28 843	16 708	27 900	48 492	40 128
Borrowing	–	–	–	50 033	40 545	40 545	40 545	64 400	74 808	43 400

WC047 Bitou - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Demographics												
Population		Census info and Growth Rate	29 000	39 905	49 162	72	75	75	71	71	71	71
Females aged 5 - 14		Census info and Growth Rate	1 255	3 357	2 114	6	6	6	6	6	6	6
Males aged 5 - 14		Census info and Growth Rate	1 226	3 153	2 065	6	6	6	6	6	6	6
Females aged 15 - 34		Census info and Growth Rate	1 284	7 297	2 212	13	14	14	12	12	12	12
Males aged 15 - 34		Census info and Growth Rate	1 313	7 349	2 163	13	14	14	13	13	13	13
Unemployment		Census info and Growth Rate	6 858	9 378	11 553	21	22	22	32	32	32	32
Monthly household income (no. of households)	1, 12											
No income		Census info and Growth Rate	5 253	7 223	8 898	13	14	14	14	14	14	14
R1 - R1 600		Census info and Growth Rate	1 284	1 756	2 163	3	3	3	3	3	3	3
R1 601 - R3 200		Census info and Growth Rate	1 284	1 756	2 163	3	3	3	3	3	3	3
R3 201 - R6 400		Census info and Growth Rate	1 605	2 195	2 704	4	4	4	4	4	4	4
R6 401 - R12 800		Census info and Growth Rate	4 789	6 544	8 063	12	12	12	12	12	12	12
R12 801 - R25 600		Census info and Growth Rate	5 661	7 742	9 537	14	15	15	15	15	15	15
R25 601 - R51 200		Census info and Growth Rate	4 027	5 507	6 784	10	10	10	10	10	10	10
R52 201 - R102 400		Census info and Growth Rate	2 626	3 591	4 425	6	7	7	7	7	7	7
R102 401 - R204 800		Census info and Growth Rate	1 955	2 674	3 294	5	5	5	5	5	5	5
R204 801 - R409 600		Census info and Growth Rate	983	1 345	1 657	2	3	3	3	3	3	3
R409 601 - R819 200		Census info and Growth Rate	438	599	737	1	1	1	1	1	1	1
> R819 200		Census info and Growth Rate	1 285	176	216	0	0	0	0	0	0	0
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Census info and Growth Rate	1 702	2 501	3 233	4 339	4 534	4 743	4 743	4 743	4 743	4 743
Household/demographics (000)												
Number of people in municipal area		Census info and Growth Rate	29 182	39 905	49 162	69	72	75	75	71	71	71
Number of poor people in municipal area		Census info and Growth Rate	–	–	–	–	–	–	–	38	38	38
Number of households in municipal area		Census info and Growth Rate	8 763	12 878	16 645	17	17	18	18	18	18	18
Number of poor households in municipal area		0	–	–	–	–	–	–	–	4	4	4
Definition of poor household (R per month)		0	–	–	–	-	-	-	-	1 227	1 227	1 227
Housing statistics	3											
Formal		Census info and Growth Rate	7 002	10 290	12 018	12 018	12 559	13 137	13 137	13 303	13 303	13 303
Informal		Census info and Growth Rate	2	3	4	4 627	4 835	5 058	5 058	4 494	4 494	4 494
Total number of households			8 755	12 866	16 285	16 645	17 394	18 194	18 194	17 797	17 797	17 797
Dwellings provided by municipality	4	0	–	–	–	-	-	-	-	13 303	13 303	13 303
Dwellings provided by province/s		0	–	–	–	-	-	-	-	4 494	4 494	4 494
Dwellings provided by private sector	5	0	–	–	–	-	-	-	-	225	225	225
Total new housing dwellings			-	-	-	-	-	-	-	18 022	18 022	18 022

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									

Municipal in-house services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									

Municipal entity services	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									

Services provided by 'external mechanisms'	Ref.		2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets (000)									

Detail of Free Basic Services (FBS) provided			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh per indigent household per month Rands)**	4 590 146	5 025 461	5 890 368	6 360 191	6 360 191	6 360 191	7 602 940	8 355 614	9 182 808
		Number of HH receiving this type of FBS	–	–	–	–	–	–	7 182	7 182	7 182
Water	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (6 kilolitre per indigent household per month Rands)**	–	–	–	14 717 160	15 550 674	15 550 674	17 605 940	18 556 661	19 558 721
		Number of HH receiving this type of FBS	–	–	–	–	–	–	4 743	4 743	4 743
Sanitation	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent households)**	6 423 181	17 151 054	(7 809 964)	30 726 000	30 807 737	30 807 737	36 708 279	38 690 526	40 779 815
		Number of HH receiving this type of FBS	–	–	–	–	–	–	4 743	4 743	4 743
Refuse Removal	Ref.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent households)**	20 357 134	12 070 840	(5 369 802)	22 356 495	21 140 697	21 140 697	23 150 128	24 400 235	25 717 847
		Number of HH receiving this type of FBS	–	–	–	–	–	–	4 743	4 743	4 743

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality

6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

WC047 Bitou Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 091 461)	(1 155 331)	(890 613)	63 886	151 498	151 498	151 498	141 839	127 901	104 336
Cash + investments at the yr end less applications - R'000	18(1)b	2	(67 827)	(29 535)	8 237	41 268	102 753	102 753	102 753	85 027	101 318	99 543
Cash year end/monthly employee/supplier payments	18(1)b	3	(21.0)	(22.5)	(15.9)	1.0	2.3	2.3	2.3	2.0	1.7	1.4
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	48 240	79 718	85 897	133 243	90 571	90 571	90 571	70 713	77 122	100 341
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	(3.7%)	0.5%	5.3%	(6.5%)	(6.0%)	(6.0%)	3.7%	(1.3%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	10.6%	0.1%	0.1%	83.3%	82.4%	82.4%	82.4%	85.8%	87.1%	87.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	5.9%	5.0%	4.7%	2.8%	2.8%	2.8%	2.8%	3.3%	3.1%	3.9%
Capital payments % of capital expenditure	18(1)c;19	8	48.6%	(20.1%)	(17.3%)	100.0%	104.1%	104.1%	151.4%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	66.2%	63.4%	63.4%	120.7%	55.8%	62.1%	54.8%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.2%	100.2%	100.2%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(4.3%)	54.1%	82.7%	(10.8%)	0.0%	0.0%	(13.0%)	25.4%	18.7%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3.6%	2.8%	2.5%	2.8%	2.2%	2.2%	2.6%	2.8%	2.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	6.3%	7.7%	4.0%	3.2%	4.2%	4.2%	0.0%	1.8%	7.0%	5.2%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Supporting indicators												
% incr *total service charges (incl prop rates)*	18(1)a		0.0%	2.3%	6.5%	11.3%	(0.5%)	0.0%	0.0%	9.7%	4.7%	5.0%
% incr Property Tax	18(1)a		0.0%	(3.7%)	17.7%	7.3%	1.0%	0.0%	0.0%	11.0%	5.3%	5.2%
% incr Service charges - Electricity	18(1)a		0.0%	4.9%	9.8%	13.5%	(1.1%)	0.0%	0.0%	12.3%	3.7%	4.6%
% incr Service charges - Water	18(1)a		0.0%	1.0%	1.6%	3.1%	1.7%	0.0%	0.0%	10.3%	5.4%	5.4%
% incr Service charges - Waste Water Management	18(1)a		0.0%	(5.2%)	(14.1%)	19.3%	(0.9%)	0.0%	0.0%	1.4%	5.4%	5.3%
% incr Service charges - Waste Management	18(1)a		0.0%	36.2%	(1.2%)	19.8%	(5.3%)	0.0%	0.0%	3.7%	5.4%	5.4%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		559 186	571 971	609 281	678 103	675 022	675 022	675 022	740 737	775 694	814 623
Service charges			559 186	571 971	609 281	678 103	675 022	675 022	675 022	740 737	775 694	814 623
Property rates			157 194	151 413	178 261	191 257	193 250	193 250	193 250	214 575	225 940	237 689
Service charges - electricity revenue			200 313	210 201	230 904	262 129	259 136	259 136	259 136	291 114	302 005	315 893
Service charges - water revenue			85 578	86 449	87 795	90 492	92 029	92 029	92 029	101 466	106 931	112 674
Service charges - sanitation revenue			82 693	78 406	67 358	80 372	79 624	79 624	79 624	80 729	85 108	89 651
Service charges - refuse removal			33 409	45 502	44 964	53 852	50 983	50 983	50 983	52 852	55 710	58 717
Service charges - other												
Interest			2 423	2 501	2 498	2 840	2 840	2 840	2 840	2 663	2 726	2 786
Capital expenditure excluding capital grant funding			18 943	51 302	59 387	75 544	63 968	63 968	33 586	115 321	120 500	79 228
Cash receipts from ratepayers	18(1)a		67 601	433	711	636 635	633 577	633 577	633 577	714 647	758 385	797 659
Ratepayer & Other revenue	18(1)a		639 213	636 128	706 117	764 261	768 457	768 457	768 457	832 540	870 847	915 519
Change in consumer debtors (current and non-current)			N/A	(2 761)	33 259	78 331	(18 671)	–	–	(20 104)	34 149	31 582
Operating and Capital Grant Revenue	18(1)a		189 858	192 537	216 810	307 747	276 634	276 634	276 634	281 513	269 490	287 741
Capital expenditure - total	20(1)(vi)		79 574	84 807	104 311	183 160	148 541	148 541	102 165	181 908	180 363	183 490
Capital expenditure - renewal	20(1)(vi)		5 050	6 567	4 142	5 900	6 190	6 190		3 321	12 662	9 488
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										165 976	171 180	177 901
DoRA capital grants total MFY										29 731	34 788	33 442
Provincial operating grants										44 488	33 300	30 571
Provincial capital grants										40 735	29 613	45 191
District Municipality grants										–	–	–
Total gazetted/advised national, provincial and district grants										280 930	268 881	287 106
Average annual collection rate (arrears inclusive)												

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
DoRA operating												
Operational Revenue:General Revenue:Equitable Share										161 287	167 903	174 474
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]										1 599	–	–
Local Government Financial Management Grant [Schedule 5B]										1 900	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]										1 190	1 277	1 328
										165 976	**171 180**	**177 901**
DoRA Capital												
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]										3 321	5 000	5 226
Municipal Infrastructure Grant [Schedule 5B]										22 615	24 268	25 226
Regional Bulk Infrastructure Grant (Schedule 5B)										3 795	5 520	2 990
										29 731	**34 788**	**33 442**

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Trend												
Change in consumer debtors (current and non-current)			N/A	(2 761)	33 259	78 331	(18 671)	–	–	(20 104)	34 149	31 582
Total Operating Revenue			799 325	839 947	909 728	973 266	987 511	987 511	987 511	1 072 557	1 104 029	1 152 420
Total Operating Expenditure			799 680	796 795	874 170	970 877	985 578	985 578	985 578	1 072 310	1 091 308	1 130 713
Operating Performance Surplus/(Deficit)			(355)	43 151	35 558	2 389	1 934	1 934	1 934	247	12 721	21 708
Cash and Cash Equivalents (30 June 2012)										–		
Revenue												
% Increase in Total Operating Revenue				5.1%	8.3%	7.0%	1.5%	0.0%	0.0%	8.6%	2.9%	4.4%
% Increase in Property Rates Revenue				(3.7%)	17.7%	7.3%	1.0%	0.0%	0.0%	11.0%	5.3%	5.2%
% Increase in Electricity Revenue				4.9%	9.8%	13.5%	(1.1%)	0.0%	0.0%	12.3%	3.7%	4.6%
% Increase in Property Rates & Services Charges				2.3%	6.5%	11.3%	(0.5%)	0.0%	0.0%	9.7%	4.7%	5.0%
Expenditure												
% Increase in Total Operating Expenditure				(0.4%)	9.7%	11.1%	1.5%	0.0%	0.0%	8.8%	1.8%	3.6%
% Increase in Employee Costs				3.0%	9.3%	18.6%	2.1%	0.0%	0.0%	4.1%	3.0%	4.8%
% Increase in Electricity Bulk Purchases				1.8%	21.5%	17.4%	(3.0%)	0.0%	0.0%	11.3%	5.4%	6.2%
Average Cost Per Budgeted Employee Position (Remuneration)					730887.4027	2107605.085				2238584.716		
Average Cost Per Councillor (Remuneration)					0	0				0		
R&M % of PPE			3.6%	2.8%	2.5%	2.8%	2.2%	2.2%		2.6%	2.8%	2.5%
Asset Renewal and R&M as a % of PPE			4.0%	5.4%	5.1%	7.5%	6.3%	6.3%		7.3%	7.6%	5.7%
Debt Impairment % of Total Billable Revenue			5.9%	5.0%	4.7%	2.8%	2.8%	2.8%	2.8%	3.3%	3.1%	3.9%
Capital Revenue												
Internally Funded & Other (R'000)			–	32 098	35 920	50 033	35 125	35 125	35 125	86 921	72 008	39 100
Borrowing (R'000)			60 631	33 505	44 924	107 616	84 573	84 573	84 573	66 588	59 863	104 262
Grant Funding and Other (R'000)			–	–	–	–	–	–	–	–	–	–
Internally Generated funds % of Non Grant Funding			420.1%	608.8%	598.4%	914.1%	636.8%	636.8%	636.8%	946.6%	520.4%	554.7%
Borrowing % of Non Grant Funding			320.1%	174.5%	191.7%	421.8%	293.2%	293.2%	293.2%	234.5%	123.4%	259.8%
Grant Funding % of Total Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Expenditure												
Total Capital Programme (R'000)			–	–	–	–	–	–	–	–	–	–
Asset Renewal			–	–	–	–	–	–	–	–	–	–
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			10.6%	0.1%	0.1%	83.3%	82.4%	82.4%	82.4%	85.8%	87.1%	87.1%
Cash Coverage Ratio			(0)	(0)	(0)	0	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)										0		
Capital Charges to Operating			1.4%	2.8%	4.5%	3.5%	3.5%	3.5%	3.5%	3.4%	4.0%	4.7%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	66.2%	63.4%	63.4%	120.7%	55.8%	62.1%	54.8%
Reserves												
Surplus/(Deficit)			(67 827)	(29 535)	8 237	41 268	102 753	102 753	102 753	85 027	101 318	99 543
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total Operating Revenue			799 325	839 947	909 728	973 266	987 511	987 511	987 511	1 072 557	1 104 029	1 152 420
Total Operating Expenditure			799 680	796 795	874 170	970 877	985 578	985 578	985 578	1 072 310	1 091 308	1 130 713
Surplus/(Deficit) Budgeted Operating Statement			(355)	43 151	35 558	2 389	1 934	1 934	1 934	247	12 721	21 708
Surplus/(Deficit) Considering Reserves and Cash Backing			(67 827)	(29 535)	8 237	41 268	102 753	102 753	102 753	85 027	101 318	99 543
MTREF Funded (1) / Unfunded (0)		15	0	0	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ×		15	×	×	✓	✓	✓	✓	✓	✓	✓	✓

Description	MFMA section	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

References

15. Subject to figures provided in Schedule.

WC047 Bitou - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:					2020/07/01			2024/07/01		
Financial year valuation used					**2021/2022**			**2025/2026**		
Municipal by-laws s6 in place? (Y/N)	2				Y			Y		
Municipal/assistant valuer appointed? (Y/N)					Y			Y		
Municipal partnership s38 used? (Y/N)					N			N		
No. of assistant valuers (FTE)	3			–	1			1		
No. of data collectors (FTE)	3			–	1			–		
No. of internal valuers (FTE)	3			–	–			–		
No. of external valuers (FTE)	3			–	1			1		
No. of additional valuers (FTE)	4			–	1			1		
Valuation appeal board established? (Y/N)					Y			Y		
Implementation time of new valuation roll (mths)				–	–			12		
No. of properties	5			–	20 408			21 594		
No. of sectional title values	5			–	3 789			3 804		
No. of unreasonably difficult properties s7(2)				–	–			–		
No. of supplementary valuations				–	421					
No. of valuation roll amendments				–	421					
No. of objections by rate payers				–	–			–		
No. of appeals by rate payers				–	–			–		
No. of successful objections	8			–	–			–		
No. of successful objections > 10%	8			–	–			–		
Supplementary valuation				–						
Public service infrastructure value (Rm)	5			–	57			181		
Municipality owned property value (Rm)				–	652			787		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				–	–	–	0	–	–	–
Valuation reductions-nature reserves/park (Rm)				–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)				–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)				–	1	1	1	239	239	239
Valuation reductions-public worship (Rm)				–	–	–	83	95	95	95
Valuation reductions-other (Rm)				–	–	–	–	–	–	–
Total valuation reductions:		**–**	**–**	**–**	**1**	**1**	**84**	**84**	**84**	**84**
Total value used for rating (Rm)	5			–	–	–	–	–	–	–
Total land value (Rm)	5			–	–	–	–	–	–	–
Total value of improvements (Rm)	5			–	–	–	–	–	–	–
Total market value (Rm)	5			–	–	–	–	–	–	–
Rating:										
Residential rate used to determine rate for other categories? (Y/N)					Yes			Yes		
Differential rates used? (Y/N)	5				Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)					Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)					Yes			Yes		
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)		–	–	–	–			–		
Non-residential prescribed ratio s19? (%)		0.0%	0.0%	0.0%	0.0%			0.0%		
Rate revenue:										
Rate revenue budget (R '000)	6			156 633	183 074	187 160	187 160	212 575	223 838	235 478
Rate revenue expected to collect (R'000)	6				173 920	177 802	177 802	187 644	198 152	209 050
Expected cash collection rate (%)					95.0%	95.0%	95.0%	95.0%	95.0%	95.0%
Special rating areas (R'000)	7			–	1 535	1 535	1 535	1 589	1 724	1 862
Rebates, exemptions - indigent (R'000)				5 189	3 295	7 357	7 357	6 201	6 201	6 201
Rebates, exemptions - pensioners (R'000)				–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)				–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)				–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)				–	–	–	–	–	–	–

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand

2. To give effect to rates policy

3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff

4. Required to implement new system (FTE)

5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12

6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

7. Included in rate revenue budget

8. In favour of the rate-payer

WC047 Bitou - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Current Year 2024/25													
Valuation:													
No. of properties		520	65	–	15 939	494	10	35	531	1 363	4	–	19
No. of sectional title property values		–	–	–	3 741	–	–	–	–	–	–	–	4
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		64	2	–	279	17	–	–	2	20	–	–	0
Supplementary valuation (Rm)		193 121 000	5 000 000	–	##########	64 660 000	–	–	1 000	63 360 000	–	–	1 479 117
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–
Years since last valuation **(select)**		4	4	4	4	4	4	4	4	4	4	4	
Frequency of valuation **(select)**		5	5	5	5	5	5	5	5	5	5	5	
Method of valuation used **(select)**		Other	Other	Market	Market	Other	Other	Other	Other	Other	Other	Market	
Base of valuation **(select)**		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)		–	–	–	15 393	–	–	–	–	–	–	–	15
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	0	–	–	–	–	26
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	1	–	–	–	–	–	–	–	1 378
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:													
Total value used for rating (Rm)	6	1 882	111	–	23 803	2 000		216	40	1 404	17	–	29 471 641
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	1 882	111	–	24 889	2 000	–	216	57	1 404	17	–	30 574 885
Rating:													
Average rate	3	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		19 538	1 223	–	151 286	3 024	35	2 116	147	9 730	–	–	187 098
Rate revenue expected to collect (R'000)		18 561	1 162	–	136 157	2 873	–	2 011	–	8 757	–	–	169 520
Expected cash collection rate (%)	4	95.0%	95.0%	0.0%	90.0%	95.0%	0.0%	95.0%	0.0%	90.0%	0.0%	0.0%	0
Special rating areas (R'000)					1 535								1 535
Rebates, exemptions - indigent (R'000)		–	–	–	5 804	–	–	–	–	–	–	–	5 804

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)													–

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

WC047 Bitou - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Budget Year 2025/26													
Valuation:													
No. of properties		671	68	–	16 887	506	59	38	541	1 350	4	–	20
No. of sectional title property values		–	–	–	3 741	–	–	–	–	–	–	–	4
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–		–	–	–	–	–
Years since last valuation **(select)**		5	5		5	5	5	5	5	5	5	5	
Frequency of valuation **(select)**		5	5		5	5	5	5	5	5	5	5	
Method of valuation used **(select)**		Other	Other		Market	Other	Other	Other	Other	Other	Other	Other	
Base of valuation **(select)**		Land & impr.	Land & impr.		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	
Phasing-in properties s21 (number)		–	–		–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	
Flat rate used? (Y/N)		No	No		No	No	No	No	No	No	No	No	
Is balance rated by uniform rate/variable rate?													
Valuation reductions:													
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	0	–	–	–	27
Valuation reductions-nature reserves/park (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-mineral rights (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-R15,000 threshold (Rm)		–	–	–	1	–	–	–	–	–	–	–	1 378
Valuation reductions-public worship (Rm)		–	–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-other (Rm)	2	–	–	–	–	–	–	–	–	–	–	–	–
Total valuation reductions:													
Total value used for rating (Rm)	6	2 954	167	–	35 404	2 552	239	295	181	1 649	17	–	43 457 263
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	2 954	167	–	35 404	2 552	239	295	181	1 649	17	–	43 457 263
Rating:													
Average rate	3	–	–	–	–	–	–	–	–	–	–	–	
Rate revenue budget (R '000)		25 274	1 390	–	175 697	3 300	–	2 552	180	11 831	–	–	220 223
Rate revenue expected to collect (R'000)		19 595	1 226	–	141 065	3 033	–	2 123	–	9 244	–	–	176 286
Expected cash collection rate (%)	4	95.0%	95.0%	0.0%	90.0%	95.0%	0.0%	95.0%	0.0%	90.0%	0.0%	0.0%	0
Special rating areas (R'000)					1 589								1 589
Rebates, exemptions - indigent (R'000)		–	–	–	6 201	–	–	–	–	–	–	–	6 201

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)	Sum
Rebates, exemptions - pensioners (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - bona fide farm. (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - other (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Phase-in reductions/discounts (R'000)		–	–	–	–	–	–	–	–	–	–	–	–
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	6 201	–	–	–	–	–	–	–	6 201

References

1. Land & Assistance Act, Restitution of Land Rights, Communual Property Associations

2. Include value of additional reductions is 'free' value greater than MPRA minimum.

3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum

4. Include arrears collections

5. In favour of the rate-payer

6. Provide relevant information for historical comparisons.

WC047 Bitou - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates *(rate in the Rand)*	1								
Residential properties		Cent in Rand	0.0054	0.0056	0.0060	0.0064	0.0053	0.0056	0.0059
Residential properties - vacant land		Cent in Rand	0.0070	0.0073	0.0078	0.0083	0.0069	0.0073	0.0077
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used		Cent in Rand	0.0013	0.0014	0.0015	0.0016	0.0013	0.0014	0.0015
Farm properties - not used									
Industrial properties		Cent in Rand	0.0089	0.0094	0.0100	0.0106	0.0089	0.0094	0.0099
Business and commercial properties		Cent in Rand	0.0089	0.0093	0.0100	0.0106	0.0089	0.0094	0.0099
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties		Cent in Rand	0.0089	0.0094	0.0100	0.0106	0.0089	0.0094	0.0099
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure		Cent in Rand	0.0013	0.0014	0.0015	0.0016	0.0013	0.0014	0.0015
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties		Cent in Rand	0.0089	0.0093	0.0100	0.0106	0.0089	0.0094	0.0099
Industrial properties		Cent in Rand	0.0089	0.0093	0.0100	0.0106	0.0089	0.0094	0.0099
Mining properties			-	-	-	-	-	-	-
Residential properties		Cent in Rand	0.0054	0.0056	0.0060	0.0064	0.0053	0.0056	0.0059
Agricultural properties		Cent in Rand	0.0013	0.0014	0.0015	0.0016	0.0013	0.0014	0.0015
Public benefit organisations		Cent in Rand	0.0013	0.0014	0.0015	0.0016	0.0013	0.0014	0.0015
Public service purpose properties		Cent in Rand	0.0089	0.0094	0.0100	0.0106	0.0089	0.0094	0.0099
Public service infrastructure properties		Cent in Rand	0.0014	0.0013	0.0014	0.0015	0.0013	0.0014	0.0015
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)		Cent in Rand	0.0054	0.0056	0.0060	0.0064	0.0053	0.0056	0.0059
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate		Sec 15 (2)(e)	1 796	1 966	2 017	2 131	1 734	1 827	1 926
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		Includes accomodation	385	403	222	239	252	266	280
Service point - vacant land *(Rands/month)*		Domestic - per annum	4 617	4 838	5 167	5 555	5 855	6 171	6 505
Water usage - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		0 - 25 kilolitres	-	-	8	9	9	10	11
Water usage - Block 2 (c/kl)		26 - 30 kilolitres	9	9	10	11	11	12	13
Water usage - Block 3 (c/kl)		31 - 40 kilolitres	13	13	14	15	16	17	18
Water usage - Block 4 (c/kl)		41 - 50 kilolitres	15	16	17	18	19	21	22
Water usage - Block 5 (c/kl)		51 - 60 kilolitres	20	21	22	24	25	27	28
Water usage - Block 6 (c/kl)		61 - 70 kilolitres	-	27	28	30	32	34	36
Other	2	Above 70 kilolitres	-	52	56	60	63	66	70
Waste water tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		Per Annum / per Unit	5 702	5 975	6 382	6 829	7 198	7 587	7 997

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Service point - vacant land *(Rands/month)*		Single Residential Erven	5 702	5 975	6 382	6 829	7 198	7 587	7 997
Waste water - flat rate tariff *(c/kl)*			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/fixed fee *(Rands/month)*		Basic Charge (Per Month)	353	379	437	437	480	527	580
Service point - vacant land *(Rands/month)*		Availability Charges	387	416	478	530	583	641	704
FBE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter *(c/kwh)*			-	-	-	-	-	-	-
Flat rate tariff - prepaid*(c/kwh)*			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		Block 1: 0 - 50kWh	1	1	1	2	2	2	2
Meter - IBT Block 2 (c/kwh)		Block 2: 51 - 350kWh	2	2	2	2	2	3	3
Meter - IBT Block 3 (c/kwh)		Block 3: 351 - 600kWh	2	2	3	3	3	4	4
Meter - IBT Block 4 (c/kwh)		Block 4: > 600kWh	3	3	3	4	4	4	5
Meter - IBT Block 5 (c/kwh)						-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		Block 1: 0 - 50kWh	1	1	1	2	2	2	2
Prepaid - IBT Block 2 (c/kwh)		Block 2: 51 - 350kWh	2	2	2	2	2	3	3
Prepaid - IBT Block 3 (c/kwh)		Block 3: 351 - 600kWh	2	2	3	3	3	4	4
Prepaid - IBT Block 4 (c/kwh)		Block 4: > 600kWh	3	3	3	4	4	4	5
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	-	-	-	-	-
Basic charge/fixed fee		Single Residential and	3 308	3 467	3 703	4 307	4 539	4 784	5 043
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

WC047 Bitou - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates *(Rands)*									
General residential rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
In respect of all properties that are valued up to and			335 000	335 000	985 000	335 000	335 000	335 000	335 000
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Water tariffs									
Basic (Minimum) Charges		(fill in thresholds)	-	-	-	-	-	-	-
Per Non-Profit Community Crèche (On Application Only)		First 40 Kl water free	400	419	448	482	508	535	564
Shops / Offices / Accomodation establishment		Per Unit	500	524	560	602	634	669	705
Restaurants		Per Unit	1 000	1 048	1 120	1 204	1 269	1 337	1 409
Hotels / Boarding Houses		Per Unit	500	524	560	602	634	669	705
Caravan Parks		Per Unit	500	524	560	602	634	669	705
Industrial		Per Unit	1 000	1 048	1 120	1 204	1 269	1 337	1 409
Schools		Per Unit	1 000	1 048	1 120	1 204	1 269	1 337	1 409
Rural Areas		Per Unit	-	524	560	602	634	669	705
Availability Charges - Per Annum				-	-	-	-	-	-
Domestic		Per Unit	4 617	4 838	5 167	5 555	5 855	6 171	6 505
Other		Per Unit	12 006	12 582	13 438	14 446	15 226	16 048	16 914
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
			-	-	-	-	-	-	-
Waste water tariffs									
Single Residential and Churches		Per Annum / per Unit	5 702	5 975	6 382	6 829	7 198	7 587	7 997
Single Residential properties utilised for business		Per Unit or Equivalent as per	11 396	11 943	12 755	13 648	14 317	15 033	15 800
General Residential, Shops, Offices, Hotels , including		Per Annum	8 766	9 187	9 812	10 499	11 013	11 564	12 154
Restaurants		Per Unit or Equivalent as per	11 396	11 943	12 755	13 648	14 317	15 033	15 800
Schools (As at 31 May each Year)		Per learner per Annum	15	16	17	18	19	20	21
Hostels (As at 31 May each Year)		Per learner per Annum	15	16	17	18	19	20	21
Group Housing & Resort Zones		Per unit per Annum	5 702	5 975	6 382	6 829	7 164	7 522	7 906
			-	-	-	-	-	-	-
Electricity tariffs									
Domestic Consumer Tariffs		(fill in thresholds)	-	-		-	-	-	-
Prepaid Meters		(fill in thresholds)	-	-		-	-	-	-
Lifeline 0- 30A		(fill in thresholds)	-	-		-	-	-	-
Basic Charge		(fill in thresholds)	-	-		-	-	-	-
Block 1: 0 - 50kWh		(fill in thresholds)	1	1	1	1	2	2	2
Block 2: 51 - 350kWh		(fill in thresholds)	1	2	2	2	2	2	3
Block 3: 351 - 600kWh		(fill in thresholds)	2	2	2	3	3	3	4
Block 4: > 600kWh		(fill in thresholds)	2	3	3	3	4	4	4
Single Phase		(fill in thresholds)				-	-	-	-
33A to 45A		(fill in thresholds)				-	-	-	-

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Basic Charge (Per Month)		(fill in thresholds)	308	353	379	437	484	537	596
Block 1: 0 - 50kWh		(fill in thresholds)	1	1	1	1	2	2	2
Block 2: 51 - 350kWh		(fill in thresholds)	1	2	2	2	2	2	3
Block 3: 351 - 600kWh		(fill in thresholds)	2	2	2	3	3	3	4
Block 4: > 600kWh		(fill in thresholds)	2	3	3	3	4	4	4

WC047 Bitou - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		305.97	163.84	494.14	364.19	364.19	364.19	(16.3%)	304.65	321.10	338.44
Electricity: Basic levy		352.98	379.35	436.60	436.60	436.60	436.60	9.9%	479.80	527.30	579.50
Electricity: Consumption		2 176.63	2 268.54	2 611.07	2 896.21	2 896.21	2 896.21	9.9%	3 182.93	3 498.03	3 844.32
Water: Basic levy		384.73	403.20	222.30	239.00	239.00	239.00	5.4%	251.90	265.50	279.80
Water: Consumption		45.23	47.40	50.65	278.95	278.95	278.95	5.4%	293.90	309.75	326.50
Sanitation		475.13	497.94	531.80	569.08	569.08	569.08	5.4%	599.83	632.25	666.42
Refuse removal		275.69	288.92	308.57	358.90	358.90	358.90	5.4%	378.30	398.73	420.26
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**4 016.36**	**4 049.19**	**4 655.13**	**5 142.93**	**5 142.93**	**5 142.93**	**6.8%**	**5 491.31**	**5 952.66**	**6 455.24**
VAT on Services		556.56	582.80	624.15	716.81	716.81	716.81	8.5%	778.00	844.73	917.52
Total large household bill:		**4 572.92**	**4 631.99**	**5 279.28**	**5 859.74**	**5 859.74**	**5 859.74**	**7.0%**	**6 269.31**	**6 797.39**	**7 372.76**
% increase/-decrease			**1.3%**	**14.0%**	**11.0%**	**–**	**–**		**7.0%**	**8.4%**	**8.5%**
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		215.38	216.63	842.60	3 094.30	–	257.86	(16.3%)	215.70	227.35	239.63
Electricity: Basic levy		352.98	379.35	436.60	436.60	–	436.60	9.9%	479.80	527.30	579.50
Electricity: Consumption		1 155.22	866.04	904.58	1 154.85	–	1 154.85	9.9%	1 269.17	1 394.81	1 532.89
Water: Basic levy		384.73	403.20	222.30	239.00	–	239.00	5.4%	251.90	265.50	279.80
Water: Consumption		–	–	–	224.50	–	224.50	5.3%	236.50	249.25	262.75
Sanitation		475.13	497.94	531.80	569.08	–	569.08	5.4%	599.83	632.25	666.42
Refuse removal		275.69	288.92	308.57	358.90	–	358.90	5.4%	378.30	398.73	420.26
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**2 859.13**	**2 652.08**	**3 246.44**	**6 077.23**	**–**	**3 240.79**	**(43.5%)**	**3 431.20**	**3 695.19**	**3 981.24**
VAT on Services		396.56	365.32	360.58	447.44	–	447.44	7.8%	482.33	520.18	561.24
Total small household bill:		**3 255.69**	**3 017.40**	**3 607.01**	**6 524.67**	**–**	**3 688.23**	**(40.0%)**	**3 913.53**	**4 215.36**	**4 542.48**
% increase/-decrease			**(7.3%)**	**19.5%**	**80.9%**	**(100.0%)**	**–**		**6.1%**	**7.7%**	**7.8%**
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		–	–	–		–		–	–	–	–
Electricity: Basic levy		–	–			–		–	–	–	–
Electricity: Consumption		116.59	488.82	562.62	623.94	–	623.94	9.9%	685.83	753.72	828.33
Water: Basic levy		–	–			–		–	–	–	–
Water: Consumption		264.86	–	122.19	125.72	–	125.72	5.3%	132.44	139.58	147.14
Sanitation		–	–		–	–	–	–	–	–	–
Refuse removal		–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–
sub-total		**381.45**	**488.82**	**684.81**	**749.66**	**–**	**749.66**	**9.2%**	**818.27**	**893.30**	**975.47**
VAT on Services		–	–	–	–	–	–	–	–	–	–
Total small household bill:		**381.45**	**488.82**	**684.81**	**749.66**	**–**	**749.66**	**9.2%**	**818.27**	**893.30**	**975.47**
% increase/-decrease			**28.1%**	**40.1%**	**9.5%**	**(100.0%)**	**–**		**9.2%**	**9.2%**	**9.2%**

WC047 Bitou - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Securities - National Government		–	–	–	–	–	–	–	–	–
Listed Corporate Bonds		–	–	–	–	–	–	–	–	–
Deposits - Bank		9 857	45 172	108 227	1 550	108 227	108 227	–	–	–
Deposits - Public Investment Commissioners		–	–	–	–	–	–	–	–	–
Deposits - Corporation for Public Deposits		–	–	–	–	–	–	–	–	–
Bankers Acceptance Certificates		–	–	–	–	–	–	–	–	–
Negotiable Certificates of Deposit - Banks		–	–	–	–	–	–	–	–	–
Guaranteed Endowment Policies (sinking)		–	–	–	–	–	–	–	–	–
Repurchase Agreements - Banks		–	–	–	–	–	–	–	–	–
Municipal Bonds		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**9 857**	**45 172**	**108 227**	**1 550**	**108 227**	**108 227**	**–**	**–**	**–**
Consolidated total:		**9 857**	**45 172**	**108 227**	**1 550**	**108 227**	**108 227**	**–**	**–**	**–**

WC047 Bitou - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ³	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
-														
Municipality sub-total														
TOTAL INVESTMENTS AND INTEREST	1													

WC047 Bitou - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans		65 625	82 764	107 718	129 483	126 812	126 812	150 928	205 121	225 371
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		1 251	–	–	1 251	–	–	–	–	–
Municipality sub-total	1	**66 876**	**82 764**	**107 718**	**130 734**	**126 812**	**126 812**	**150 928**	**205 121**	**225 371**
Total Borrowing	1	**66 876**	**82 764**	**107 718**	**130 734**	**126 812**	**126 812**	**150 928**	**205 121**	**225 371**
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		–	–	–	–	–	–	–	–	–
Long-Term Loans (non-annuity)		–	–	–	–	–	–	–	–	–
Local registered stock		–	–	–	–	–	–	–	–	–
Instalment Credit		–	–	–	–	–	–	–	–	–
Financial Leases		–	–	–	–	–	–	–	–	–
PPP liabilities		–	–	–	–	–	–	–	–	–
Finance Granted By Cap Equipment Supplier		–	–	–	–	–	–	–	–	–
Marketable Bonds		–	–	–	–	–	–	–	–	–
Non-Marketable Bonds		–	–	–	–	–	–	–	–	–
Bankers Acceptances		–	–	–	–	–	–	–	–	–
Financial derivatives		–	–	–	–	–	–	–	–	–
Other Securities		–	–	–	–	–	–	–	–	–
Municipality sub-total	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Unspent Borrowing	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

WC047 Bitou - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**120 153**	**129 838**	**148 376**	**157 422**	**158 510**	**158 510**	**165 976**	**171 180**	**177 901**
Operational Revenue:General Revenue:Equitable Share		111 953	129 019	144 726	154 148	154 148	154 148	161 287	167 903	174 474
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		8 200	(902)	1 879	1 474	1 474	1 474	1 599	–	–
Local Government Financial Management Grant [Schedule 5B]		–	1 721	1 771	1 800	1 800	1 800	1 900	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]		–	–	–	–	1 088	1 088	1 190	1 277	1 328
Provincial Government:		**11 084**	**12 806**	**11 307**	**9 393**	**25 408**	**25 408**	**44 488**	**33 300**	**30 571**
Capacity Building and Other		11 084	12 806	11 307	9 393	25 408	25 408	44 488	33 300	30 571
District Municipality:		**–**	**–**	**390**	**170**	**170**	**170**	**–**	**–**	**–**
All Grants		–	–	390	170	170	170	–	–	–
Other Grant Providers:		**–**	**129**	**832**	**–**	**928**	**928**	**583**	**609**	**635**
Departmental Agencies and Accounts		–	129	832	–	928	928	583	609	635
Total Operating Transfers and Grants	5	**131 237**	**142 774**	**160 905**	**166 985**	**185 015**	**185 015**	**211 047**	**205 089**	**209 108**
Capital Transfers and Grants										
National Government:		**5 301**	**39 862**	**25 557**	**34 874**	**30 810**	**30 810**	**29 731**	**34 788**	**33 442**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	10 775	3 774	–	–	–	3 321	5 000	5 226
Municipal Infrastructure Grant [Schedule 5B]		5 301	22 508	21 783	22 874	21 730	21 730	22 615	24 268	25 226
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	3 795	5 520	2 990
Water Services Infrastructure Grant [Schedule 5B]		–	6 579	–	12 000	9 080	9 080	–	–	–
Provincial Government:		**11 123**	**5 600**	**16 023**	**95 980**	**57 827**	**57 827**	**40 735**	**29 613**	**45 191**
Capacity Building and Other		–	5 600	–	980	980	980	–	–	–
Infrastructure		11 123	–	16 023	95 000	56 847	56 847	40 735	29 613	45 191
Total Capital Transfers and Grants	5	**16 424**	**45 462**	**41 580**	**130 854**	**88 638**	**88 638**	**70 466**	**64 401**	**78 633**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**147 661**	**188 235**	**202 484**	**297 839**	**273 653**	**273 653**	**281 513**	**269 490**	**287 741**

WC047 Bitou - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		**16 160**	**9 716**	**16 547**	**12 762**	**13 681**	**13 681**	**13 596**	**12 591**	**13 178**
Operational Revenue:General Revenue:Equitable Share		7 362	7 527	8 578	9 488	9 320	9 320	8 907	9 314	9 750
Energy Efficiency and Demand-side [Schedule 5B]		3 732	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 677	1 155	4 413	1 474	1 474	1 474	1 599	–	–
Local Government Financial Management Grant [Schedule 5B]		1 389	1 034	2 413	1 800	1 800	1 800	1 900	2 000	2 100
Municipal Infrastructure Grant [Schedule 5B]		–	–	1 142	–	1 088	1 088	1 190	1 277	1 328
Provincial Government:		**21 788**	**26 383**	**17 807**	**21 182**	**30 221**	**30 221**	**44 691**	**33 620**	**31 592**
Capacity Building and Other		21 788	26 383	17 807	21 182	30 221	30 221	44 691	33 620	31 592
District Municipality:		**–**	**–**	**390**	**170**	**90**	**90**	**–**	**–**	**–**
All Grants		–	–	390	170	90	90	–	–	–
Other Grant Providers:		**699**	**438**	**801**	**550**	**928**	**928**	**583**	**609**	**635**
Departmental Agencies and Accounts		247	438	801	550	928	928	583	609	635
Private Enterprises		452	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		**38 647**	**36 537**	**35 545**	**34 664**	**44 920**	**44 920**	**58 870**	**46 819**	**45 406**
Capital expenditure of Transfers and Grants										
National Government:		**42 019**	**26 721**	**29 398**	**29 331**	**26 792**	**26 792**	**25 853**	**31 806**	**36 753**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		7 391	8 914	3 282	–	–	–	2 888	4 348	4 544
Municipal Infrastructure Grant [Schedule 5B]		34 628	12 086	26 116	18 896	18 896	18 896	19 665	22 658	29 608
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	3 300	4 800	2 600
Water Services Infrastructure Grant [Schedule 5B]		–	5 721	–	10 435	7 896	7 896	–	–	–
Provincial Government:		**18 287**	**6 741**	**15 527**	**78 285**	**57 782**	**57 782**	**40 735**	**29 613**	**75 182**
Capacity Building and Other		177	4 870	–	980	980	980	–	–	–
Infrastructure		18 110	1 871	15 527	77 305	56 802	56 802	40 735	29 613	75 182
District Municipality:		**–**	**43**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
All Grants		–	43	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		**60 306**	**33 505**	**44 924**	**107 616**	**84 573**	**84 573**	**66 588**	**61 419**	**111 935**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**98 953**	**70 042**	**80 469**	**142 280**	**129 493**	**129 493**	**125 458**	**108 239**	**157 340**

WC047 Bitou - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(0)	–	(678)	2 246	1 142	1 142	1 142	5 891	10 831
Current year receipts		(118 147)	6 038	(3 650)	(3 274)	(4 362)	(4 362)	(4 689)	(3 277)	(3 428)
Conditions met - transferred to revenue		118 147	2 198	5 470	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		0	–	–	–	–	–	–	–	–
Closing Balance		0	8 236	1 142	(1 028)	(3 220)	(3 220)	(3 547)	2 614	7 403
Provincial Government:										
Balance unspent at beginning of the year		33 776	40 179	54 122	38 858	58 003	58 003	58 003	59 140	59 140
Current year receipts		(15 223)	(13 558)	(11 307)	(26 043)	(25 408)	(25 408)	(44 488)	(33 300)	(30 571)
Conditions met - transferred to revenue		20 594	27 042	15 130	(9 908)	–	–	–	–	–
Conditions still to be met - transferred to liabilities		755	410	58	–	–	–	–	–	–
Closing Balance		39 902	54 073	58 003	2 907	32 595	32 595	13 515	25 840	28 569
District Municipality:										
Current year receipts		–	–	(390)	(170)	(170)	(170)	–	–	–
Conditions met - transferred to revenue		–	–	390	–	–	–	–	–	–
Closing Balance		–	–	–	(170)	(170)	(170)	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		(850)	(497)	(360)	(497)	(392)	(392)	(392)	(392)	(392)
Current year receipts		(421)	(399)	(832)	–	(928)	(928)	(583)	(609)	(635)
Conditions met - transferred to revenue		775	536	801	–	–	–	–	–	–
Closing Balance		(497)	(360)	(392)	(497)	(1 319)	(1 319)	(975)	(1 000)	(1 027)
Total operating transfers and grants revenue		**139 515**	**29 775**	**21 790**	**(9 908)**	**–**	**–**	**–**	**–**	**–**
Total operating transfers and grants - CTBM	2	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(511)	(1 604)	(9 349)	(1 604)	(1 146)	(1 146)	(1 146)	(1 146)	(1 146)
Current year receipts		(34 354)	(37 805)	(25 557)	(34 874)	(30 810)	(30 810)	(29 731)	(34 788)	(33 442)
Conditions met - transferred to revenue		32 751	29 063	33 760	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		511	997	–	–	–	–	–	–	–
Closing Balance		(1 604)	(9 349)	(1 146)	(36 478)	(31 956)	(31 956)	(30 876)	(35 933)	(34 588)
Provincial Government:										
Balance unspent at beginning of the year		(20 181)	(28 463)	(26 609)	(24 314)	(26 085)	(26 085)	(26 085)	(26 079)	(26 079)
Current year receipts		(23 525)	(5 600)	(16 023)	(79 330)	(57 827)	(57 827)	(40 735)	(29 613)	(45 191)
Conditions met - transferred to revenue		15 519	7 504	16 547	–	–	–	–	–	–
Closing Balance		(28 186)	(26 559)	(26 085)	(103 644)	(83 912)	(83 912)	(66 820)	(55 692)	(71 270)
District Municipality:										
Balance unspent at beginning of the year		–	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
Current year receipts		(120)	–	–	–	–	–	–	–	–
Closing Balance		(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)
Other grant providers:										
Current year receipts		–	(8 914)	–	–	–	–	–	–	–
Closing Balance		–	(8 914)	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**48 270**	**36 567**	**50 307**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM	2	**(29 910)**	**(44 942)**	**(27 351)**	**(140 242)**	**(115 988)**	**(115 988)**	**(97 816)**	**(91 746)**	**(105 978)**
TOTAL TRANSFERS AND GRANTS REVENUE		**187 785**	**66 342**	**72 097**	**(9 908)**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS - CTBM		**(29 910)**	**(44 942)**	**(27 351)**	**(140 242)**	**(115 988)**	**(115 988)**	**(97 816)**	**(91 746)**	**(105 978)**

WC047 Bitou - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Transfers to other municipalities											
Operational	1	–	–	–	5 500	2 500	2 500	2 500	5 600	5 600	5 600
Total Cash Transfers To Municipalities:		**–**	**–**	**–**	**5 500**	**2 500**	**2 500**	**2 500**	**5 600**	**5 600**	**5 600**
Cash Transfers to Organisations											
Operational		3 650	3 985	4 826	3 733	3 723	3 723	3 723	3 733	3 751	437
Total Cash Transfers To Organisations		**3 650**	**3 985**	**4 826**	**3 733**	**3 723**	**3 723**	**3 723**	**3 733**	**3 751**	**437**
Cash Transfers to Groups of Individuals											
Operational		878	1 399	4 382	3 050	4 938	4 938	4 938	4 734	4 851	4 959
Total Cash Transfers To Groups Of Individuals:		**878**	**1 399**	**4 382**	**3 050**	**4 938**	**4 938**	**4 938**	**4 734**	**4 851**	**4 959**
TOTAL CASH TRANSFERS AND GRANTS	6	**4 527**	**5 384**	**9 208**	**12 283**	**11 161**	**11 161**	**11 161**	**14 068**	**14 202**	**10 997**
Non-Cash Transfers to Groups of Individuals											
Operational	5	–	242	–	–	–	–	–	–	–	–
Total Non-Cash Grants To Groups Of Individuals:		**–**	**242**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL NON-CASH TRANSFERS AND GRANTS		**–**	**242**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL TRANSFERS AND GRANTS	6	**4 527**	**5 626**	**9 208**	**12 283**	**11 161**	**11 161**	**11 161**	**14 068**	**14 202**	**10 997**

WC047 Bitou - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 715	5 244	5 780	5 882	5 882	5 882	6 052	6 337	6 634
Pension and UIF Contributions		311	422	515	882	882	882	392	410	429
Medical Aid Contributions		92	117	121	127	127	127	91	95	100
Motor Vehicle Allowance		403	399	375	346	346	346	500	523	548
Cellphone Allowance		570	538	584	642	642	642	642	672	704
Housing Allowances		108	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		**6 198**	**6 721**	**7 376**	**7 879**	**7 879**	**7 879**	**7 676**	**8 037**	**8 415**
% increase	4		**8.4%**	**9.7%**	**6.8%**	**–**	**–**	**(2.6%)**	**4.7%**	**4.7%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		5 796	5 683	14 866	10 851	9 165	9 165	11 288	11 819	12 375
Pension and UIF Contributions		357	604	821	1 465	1 555	1 555	1 564	1 638	1 716
Medical Aid Contributions		136	89	74	193	188	188	184	193	202
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		483	478	526	905	925	925	950	995	1 042
Motor Vehicle Allowance	3	792	376	724	1 131	965	965	1 135	1 188	1 244
Cellphone Allowance	3	259	227	246	384	335	335	360	377	395
Housing Allowances	3	–	–	5	–	–	–	–	–	–
Other benefits and allowances	3	(6)	0	111	3	3	3	1	2	2
Payments in lieu of leave		127	114	60	348	325	325	361	379	397
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	63	43	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	11	(29)	2 204	2 204	2 204	2 109	2 242	2 378
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**8 008**	**7 627**	**17 404**	**17 483**	**15 666**	**15 666**	**17 952**	**18 833**	**19 750**
% increase	4		**(4.8%)**	**128.2%**	**0.5%**	**(10.4%)**	**–**	**14.6%**	**4.9%**	**4.9%**
Other Municipal Staff										
Basic Salaries and Wages		165 981	167 167	175 887	203 854	210 909	210 909	212 655	216 528	226 020
Pension and UIF Contributions		26 075	27 262	28 981	34 679	34 864	34 864	37 428	39 358	41 743
Medical Aid Contributions		17 745	18 035	18 623	24 393	24 688	24 688	24 593	25 949	27 511
Overtime		15 170	16 283	21 112	14 016	14 826	14 826	15 018	15 270	15 442
Performance Bonus		11 021	14 802	13 761	15 385	15 621	15 621	16 681	17 658	18 653
Motor Vehicle Allowance	3	9 599	11 223	10 803	12 536	12 890	12 890	13 718	14 671	15 282
Cellphone Allowance	3	1 639	1 688	1 695	1 709	1 827	1 827	1 879	1 951	2 364
Housing Allowances	3	887	965	911	1 045	1 058	1 058	1 006	1 060	1 110
Other benefits and allowances	3	11 577	12 096	12 850	13 027	12 977	12 977	13 448	14 142	14 677
Payments in lieu of leave		2 824	2 535	2 473	6 026	6 136	6 136	7 544	6 943	7 341
Long service awards		2 896	1 481	1 703	1 077	1 077	1 077	–	–	–
Post-retirement benefit obligations	6	4 678	5 166	5 184	25 708	26 077	26 077	27 191	28 366	30 204
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	1 746	1 835	1 930
Acting and post related allowance		–	–	1 431	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**270 092**	**278 702**	**295 416**	**353 455**	**362 951**	**362 951**	**372 907**	**383 730**	**402 276**
% increase	4		**3.2%**	**6.0%**	**19.6%**	**2.7%**	**–**	**2.7%**	**2.9%**	**4.8%**
Total Parent Municipality		**284 298**	**293 050**	**320 196**	**378 817**	**386 496**	**386 496**	**398 535**	**410 600**	**430 440**
			3.1%	**9.3%**	**18.3%**	**2.0%**	**–**	**3.1%**	**3.0%**	**4.8%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
In kind benefits	6	–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–
Total Municipal Entities		–	–	–	–	–	–	–	–	–
TOTAL SALARY, ALLOWANCES & BENEFITS		284 298	293 050	320 196	378 817	386 496	386 496	398 535	410 600	430 440
% increase	4		3.1%	9.3%	18.3%	2.0%	–	3.1%	3.0%	4.8%
TOTAL MANAGERS AND STAFF	5,7	278 100	286 329	312 820	370 938	378 617	378 617	390 859	402 563	422 025

WC047 Bitou - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Speaker	4	1	663 100	133 400	49 400	–	–	845 900
Executive Mayor		1	753 900	–	291 100	–	–	1 045 000
Deputy Executive Mayor		1	725 600	70 900	49 400	–	–	845 900
Executive Committee		–	1 312 100	–	280 100	–	–	1 592 200
Total for all other councillors		–	2 597 400	278 200	471 500	–	–	3 347 100
Total Councillors	8	**3**	**6 052 100**	**482 500**	**1 141 500**			**7 676 100**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		1	1 852 500	336 100	748 000	154 400	–	3 091 000
Chief Finance Officer		1	1 890 100	412 400	796 500	157 600	–	3 256 600
HOD:Economic Development and Planning		1	1 510 200	343 800	686 200	135 200	–	2 675 400
HOD: Corporate Service		1	2 348 300	279 800	535 100	195 700	–	3 358 900
HOD: Community		1	1 871 800	47 400	554 700	156 000	–	2 629 900
HOD: Engineering		1	1 815 300	327 000	586 300	151 300	–	2 879 900
List of each offical with packages >= senior manager								
Total Senior Managers of the Municipality	8,10	**6**	**11 288 200**	**1 746 500**	**3 906 800**	**950 200**		**17 891 700**
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**9**	**17 340 300**	**2 229 000**	**5 048 300**	**950 200**		**25 567 800**

References
1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

WC047 Bitou - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		13	13	–	13	13		13	13	
Board Members of municipal entities	4		–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	6		3	6	–	4	6	1	3
Other Managers	7	35	32	–	34	29	–	34	29	1
Professionals		*40*	*36*	*5*	*43*	*36*	*1*	*58*	*51*	*1*
Finance		11	10	5	11	9	–	12	9	–
Spatial/town planning		5	5	–	5	5	–	5	5	–
Information Technology		2	2	–	3	3	–	3	3	–
Roads		3	3	–	3	2	–	2	2	–
Electricity		4	1	–	4	1	–	16	16	–
Water		2	2	–	2	2	–	3	3	–
Sanitation		–	–	–	2	2	–	3	3	–
Refuse		2	2	–	2	2	–	2	2	–
Other		11	11	–	11	10	1	12	8	1
Technicians		*45*	*41*	–	*46*	*43*	–	*45*	*45*	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		1	1	–	1	1	–	1	1	–
Information Technology		2	2	–	3	3	–	6	6	–
Roads		1	1	–	1	1	–	1	1	–
Electricity		3	3	–	3	3	–	3	3	–
Water		2	2	–	2	2	–	2	2	–
Sanitation		3	3	–	3	3	–	3	3	–
Refuse		–	–	–	–	–	–	–	–	–
Other		33	29	–	33	30	–	29	29	–
Clerks (Clerical and administrative)		68	56	–	63	61	3	67	52	2
Service and sales workers		31	26	–	31	26	–	37	31	2
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		232	216	–	218	212	–	218	204	–
Elementary Occupations		–	–	–	176	163	–	176	167	–
TOTAL PERSONNEL NUMBERS	9	**470**	**420**	**8**	**630**	**583**	**8**	**654**	**593**	**9**
% increase					34.0%	38.8%	–	3.8%	1.7%	12.5%
Total municipal employees headcount	6, 10	**470**	**420**	**8**	**630**	**583**	**8**	**654**	**593**	**9**
Finance personnel headcount	8, 10	**–**	**–**	**–**	**–**	**–**	**–**	**66**	**53**	**–**
Human Resources personnel headcount	8, 10	**–**	**–**	**–**	**–**	**–**	**–**	**12**	**12**	**–**

WC047 Bitou - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue																
Exchange Revenue																
Service charges - Electricity		24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	24 260	291 114	302 005	315 893
Service charges - Water		8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	8 456	101 466	106 931	112 674
Service charges - Waste Water Management		6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	6 727	80 729	85 108	89 651
Service charges - Waste Management		4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	4 404	52 852	55 710	58 717
Sale of Goods and Rendering of Services		665	665	669	665	665	669	665	665	669	665	665	670	8 000	8 255	8 673
Agency services		222	222	222	222	222	222	222	222	222	222	222	222	2 663	2 726	2 786
Interest earned from Receivables		1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	1 164	13 965	13 205	12 490
Interest earned from Current and Non Current Assets		1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	1 048	12 573	12 698	13 333
Rental from Fixed Assets		111	111	171	111	111	171	111	111	171	111	111	171	1 569	1 663	1 760
Licence and permits		55	55	55	55	55	58	55	55	55	55	55	58	665	704	736
Operational Revenue		70	70	70	70	70	3 016	70	70	70	70	70	3 016	6 728	5 572	6 378
Non-Exchange Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Property rates		17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	17 881	214 575	225 940	237 689
Surcharges and Taxes		129	129	129	129	129	129	129	129	129	129	129	129	1 547	1 861	2 213
Fines, penalties and forfeits		3	3	13 751	3	3	13 751	3	3	13 751	3	3	13 751	55 024	57 971	61 116
Licences or permits		68	68	68	68	68	68	68	68	68	68	68	68	819	846	854
Transfer and subsidies - Operational		2 664	4 564	46 954	2 664	2 664	46 963	2 664	2 664	46 954	2 664	2 664	46 963	211 047	205 089	209 108
Interest		203	203	203	203	203	203	203	203	203	203	203	203	2 433	2 189	1 970
Operational Revenue		1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	1 232	14 788	15 555	16 381
Total Revenue (excluding capital transfers and contributions)		**69 361**	**71 261**	**127 462**	**69 361**	**69 361**	**130 421**	**69 361**	**69 361**	**127 462**	**69 361**	**69 361**	**130 422**	**1 072 557**	**1 104 029**	**1 152 420**
Expenditure																
Employee related costs		32 515	32 515	32 545	32 515	32 916	32 545	32 515	32 515	32 545	32 515	32 515	35 834	393 991	405 870	425 517
Remuneration of councillors		640	640	640	640	640	640	640	640	640	640	640	640	7 676	8 037	8 415
Bulk purchases - electricity		20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	20 869	250 425	263 847	280 180
Inventory consumed		1 737	1 737	1 798	1 737	1 737	1 816	1 737	1 737	1 798	1 737	1 737	1 816	21 128	22 358	20 568
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	24 450	24 450	24 319	32 166
Depreciation and amortisation		3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 523	3 525	42 281	43 749	45 293
Interest		1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	1 337	16 046	21 171	27 178
Contracted services		10 744	10 744	12 182	10 744	10 744	12 585	10 744	10 744	12 182	10 744	10 744	12 586	135 492	117 840	111 673
Transfers and subsidies		956	1 256	1 306	956	956	1 906	956	956	1 006	956	956	1 906	14 068	14 202	10 997
Irrecoverable debts written off		5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 137	5 138	61 650	61 550	59 880
Operational costs		7 747	7 747	10 707	7 747	7 747	10 815	7 747	7 747	10 707	7 747	7 747	10 899	105 104	108 365	108 846
Other Losses		7 937	7 937	(20 090)	7 937	7 937	(20 090)	7 937	7 937	(20 090)	7 937	7 937	(3 226)	–	–	–
Total Expenditure		**93 143**	**93 443**	**69 955**	**93 143**	**93 543**	**71 083**	**93 143**	**93 143**	**69 655**	**93 143**	**93 143**	**115 773**	**1 072 310**	**1 091 308**	**1 130 713**
Surplus/(Deficit)		**(23 782)**	**(22 182)**	**57 508**	**(23 782)**	**(24 182)**	**59 338**	**(23 782)**	**(23 782)**	**57 808**	**(23 782)**	**(23 782)**	**14 648**	**247**	**12 721**	**21 708**
Transfers and subsidies - capital (monetary allocations)		5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	70 466	64 401	78 633
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**20 521**	**70 713**	**77 122**	**100 341**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**20 521**	**70 713**	**77 122**	**100 341**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**20 521**	**70 713**	**77 122**	**100 341**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**20 521**	**70 713**	**77 122**	**100 341**

WC047 Bitou - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Council		–	–	782	–	–	782	–	–	782	–	–	782	3 126	3 250	2 365
Vote 2 - Office of the Municipal Manager		107	107	17 109	107	107	17 109	107	107	17 109	107	107	17 109	69 295	72 158	75 441
Vote 3 - Community Services		4 950	4 950	12 901	4 950	4 950	12 911	4 950	4 950	12 901	4 950	4 950	12 911	91 224	94 950	99 692
Vote 4 - Corporate Services		49	49	49	49	49	49	49	49	49	49	49	49	585	610	636
Vote 5 - Financial Services		19 325	21 225	23 304	19 325	19 325	23 304	19 325	19 325	23 304	19 325	19 325	23 304	249 715	262 009	275 371
Vote 6 - Economic Development & Planning		4 203	4 203	12 141	4 203	4 203	12 141	4 203	4 203	12 141	4 203	4 203	12 141	82 184	54 821	70 876
Vote 7 - Engineering Services		46 288	46 288	53 010	46 288	46 288	55 956	46 288	46 288	53 010	46 288	46 288	55 956	588 232	618 896	641 735
Vote 8 - Public Safety		313	313	14 039	313	313	14 042	313	313	14 039	313	313	14 042	58 663	61 736	64 938
Total Revenue by Vote		**75 233**	**77 133**	**133 335**	**75 233**	**75 233**	**136 293**	**75 233**	**75 233**	**133 335**	**75 233**	**75 233**	**136 294**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure by Vote to be appropriated																
Vote 1 - Council		769	1 069	1 204	769	769	1 917	769	769	904	769	769	1 992	12 471	12 940	13 535
Vote 2 - Office of the Municipal Manager		2 599	2 599	5 424	2 599	2 842	5 424	2 599	2 599	5 424	2 599	2 599	5 579	42 887	43 733	45 060
Vote 3 - Community Services		10 350	10 350	11 141	10 350	10 350	11 354	10 350	10 350	11 141	10 350	10 350	15 055	131 488	131 012	135 627
Vote 4 - Corporate Services		8 801	8 801	8 801	8 801	8 801	8 801	8 801	8 801	8 801	8 801	8 801	8 802	105 615	107 962	112 527
Vote 5 - Financial Services		2 532	2 532	2 610	2 532	2 689	2 610	2 532	2 532	2 610	2 532	2 532	41 841	70 080	66 443	68 469
Vote 6 - Economic Development & Planning		7 791	7 791	8 187	7 791	7 791	8 387	7 791	7 791	8 187	7 791	7 791	8 388	95 472	84 184	79 542
Vote 7 - Engineering Services		40 578	40 578	40 586	40 578	40 578	40 586	40 578	40 578	40 586	40 578	40 578	37 937	484 315	516 625	540 215
Vote 8 - Public Safety		19 724	19 724	(7 997)	19 724	19 724	(7 995)	19 724	19 724	(7 997)	19 724	19 724	(7 987)	125 814	124 149	123 765
Total Expenditure by Vote		**93 143**	**93 443**	**69 955**	**93 143**	**93 543**	**71 083**	**93 143**	**93 143**	**69 655**	**93 143**	**93 143**	**111 607**	**1 068 143**	**1 087 047**	**1 118 740**
Surplus/(Deficit) before assoc.		**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**24 687**	**74 880**	**81 382**	**112 313**
Surplus/(Deficit) after income tax		–	–	–	–	–	–	–	–	–	–	–	70 713	70 713	77 122	100 341
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**24 687**	**74 880**	**81 382**	**112 313**

References

1. Surplus (Deficit) must reconcile with Budgeted Financial Performance

WC047 Bitou - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional																
Governance and administration		**19 537**	**21 437**	**41 300**	**19 537**	**19 537**	**41 301**	**19 537**	**19 537**	**41 300**	**19 537**	**19 537**	**41 301**	**323 396**	**338 743**	**354 573**
Executive and council		107	107	17 891	107	107	17 892	107	107	17 891	107	107	17 892	72 422	75 409	77 807
Finance and administration		19 430	21 330	23 409	19 430	19 430	23 409	19 430	19 430	23 409	19 430	19 430	23 409	250 974	263 333	276 766
Community and public safety		**3 745**	**3 745**	**28 556**	**3 745**	**3 745**	**28 559**	**3 745**	**3 745**	**28 556**	**3 745**	**3 745**	**28 559**	**144 187**	**121 470**	**141 045**
Community and social services		11	11	3 217	11	11	3 217	11	11	3 217	11	11	3 217	12 958	12 985	13 763
Sport and recreation		26	26	26	26	26	26	26	26	26	26	26	26	318	335	353
Public safety		313	313	14 039	313	313	14 042	313	313	14 039	313	313	14 042	58 663	61 736	64 938
Housing		3 395	3 395	11 273	3 395	3 395	11 273	3 395	3 395	11 273	3 395	3 395	11 273	72 249	46 413	61 991
Economic and environmental services		**2 704**	**2 704**	**2 704**	**2 704**	**2 704**	**5 659**	**2 704**	**2 704**	**2 704**	**2 704**	**2 704**	**5 660**	**38 363**	**41 320**	**40 016**
Planning and development		2 694	2 694	2 694	2 694	2 694	5 649	2 694	2 694	2 694	2 694	2 694	5 649	38 233	37 690	39 870
Road transport		11	11	11	11	11	11	11	11	11	11	11	11	130	3 630	146
Trading services		**49 205**	**49 205**	**60 673**	**49 205**	**49 205**	**60 673**	**49 205**	**49 205**	**60 673**	**49 205**	**49 205**	**60 673**	**636 335**	**666 392**	**694 885**
Energy sources		24 818	24 818	31 540	24 818	24 818	31 540	24 818	24 818	31 540	24 818	24 818	31 540	324 704	338 341	353 718
Water management		10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	10 781	129 374	137 108	140 981
Waste water management		8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	8 694	104 327	109 332	114 610
Waste management		4 912	4 912	9 657	4 912	4 912	9 657	4 912	4 912	9 657	4 912	4 912	9 657	77 929	81 611	85 575
Other		**42**	**42**	**101**	**42**	**42**	**101**	**42**	**42**	**101**	**42**	**42**	**102**	**741**	**506**	**536**
Total Revenue - Functional		**75 233**	**77 133**	**133 335**	**75 233**	**75 233**	**136 293**	**75 233**	**75 233**	**133 335**	**75 233**	**75 233**	**136 294**	**1 143 023**	**1 168 430**	**1 231 054**
Expenditure - Functional																
Governance and administration		**15 616**	**15 916**	**18 962**	**15 616**	**16 016**	**19 677**	**15 616**	**15 616**	**18 662**	**15 616**	**15 616**	**59 139**	**242 067**	**243 243**	**251 858**
Executive and council		2 973	3 273	5 982	2 973	2 973	6 696	2 973	2 973	5 682	2 973	2 973	6 925	49 365	49 242	50 462
Finance and administration		12 076	12 076	12 412	12 076	12 234	12 414	12 076	12 076	12 412	12 076	12 076	51 647	185 654	187 094	194 261
Internal audit		567	567	567	567	810	567	567	567	567	567	567	567	7 048	6 907	7 135
Community and public safety		**17 436**	**17 436**	**18 711**	**17 436**	**17 436**	**18 923**	**17 436**	**17 436**	**18 711**	**17 436**	**17 436**	**18 933**	**214 766**	**201 475**	**200 123**
Community and social services		2 937	2 937	3 180	2 937	2 937	3 393	2 937	2 937	3 180	2 937	2 937	3 401	36 652	36 858	36 722
Sport and recreation		2 328	2 328	2 678	2 328	2 328	2 678	2 328	2 328	2 678	2 328	2 328	2 679	29 339	29 847	30 800
Public safety		8 961	8 961	9 264	8 961	8 961	9 264	8 961	8 961	9 264	8 961	8 961	9 265	108 748	107 187	106 387
Housing		3 209	3 209	3 588	3 209	3 209	3 588	3 209	3 209	3 588	3 209	3 209	3 588	40 028	27 583	26 214
Economic and environmental services		**8 688**	**8 688**	**8 703**	**8 688**	**8 688**	**8 703**	**8 688**	**8 688**	**8 703**	**8 688**	**8 688**	**8 705**	**104 314**	**108 387**	**107 874**
Planning and development		5 564	5 564	5 580	5 564	5 564	5 580	5 564	5 564	5 580	5 564	5 564	5 581	66 834	64 856	64 542
Road transport		3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 124	37 480	43 531	43 332
Trading services		**40 917**	**40 917**	**41 117**	**40 917**	**40 917**	**41 117**	**40 917**	**40 917**	**41 117**	**40 917**	**40 917**	**42 167**	**492 852**	**519 591**	**544 317**
Energy sources		26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	26 156	15 405	303 121	319 695	341 349
Water management		5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	5 212	10 212	67 544	73 452	77 422
Waste water management		4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	4 474	7 574	56 786	59 547	56 850
Waste management		5 075	5 075	5 275	5 075	5 075	5 275	5 075	5 075	5 275	5 075	5 075	8 975	65 402	66 897	68 695
Other		**10 487**	**10 487**	**(17 537)**	**10 487**	**10 487**	**(17 337)**	10 487	10 487	(17 537)	10 487	10 487	(17 337)	14 144	14 351	14 568
Total Expenditure - Functional		**93 143**	**93 443**	**69 955**	**93 143**	**93 543**	**71 083**	**93 143**	**93 143**	**69 655**	**93 143**	**93 143**	**111 607**	**1 068 143**	**1 087 047**	**1 118 740**
Surplus/(Deficit) before assoc.		**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**24 687**	**74 880**	**81 382**	**112 313**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**(17 910)**	**(16 310)**	**63 380**	**(17 910)**	**(18 310)**	**65 211**	**(17 910)**	**(17 910)**	**63 680**	**(17 910)**	**(17 910)**	**24 687**	**74 880**	**81 382**	**112 313**

References

1. Surplus (Deficit) must reconcile with Budeted Financial Performance

WC047 Bitou - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Multi-year expenditure ***to be appropriated***	1															
Vote 3 - Community Services		58	58	58	58	58	58	58	58	58	58	58	58	700	8 500	6 500
Vote 4 - Corporate Services		20	20	20	20	20	20	20	20	20	20	20	20	239	60	30
Vote 7 - Engineering Services		10 889	10 889	10 889	10 889	10 889	10 889	10 889	10 889	10 889	10 889	10 889	10 889	130 662	133 671	137 522
Vote 8 - Public Safety		102	102	102	102	102	102	102	102	102	102	102	103	1 230	1 050	1 100
Capital multi-year expenditure sub-total	2	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 069**	**11 070**	**132 831**	**143 281**	**145 152**
Single-year expenditure ***to be appropriated***																
Vote 3 - Community Services		1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	1 183	14 200	11 086	1 563
Vote 4 - Corporate Services		168	168	168	168	168	168	168	168	168	168	168	168	2 013	1 046	716
Vote 7 - Engineering Services		2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	2 596	31 147	19 950	29 460
Vote 8 - Public Safety		101	101	101	101	101	101	101	101	101	101	101	101	1 217	5 000	6 600
Capital single-year expenditure sub-total	2	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**4 048**	**48 577**	**37 082**	**38 338**
Total Capital Expenditure	2	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 118**	**181 408**	**180 363**	**183 490**

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC047 Bitou - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**242**	**2 904**	**3 806**	**846**
Finance and administration		242	242	242	242	242	242	242	242	242	242	242	242	2 904	3 806	846
Community and public safety		**808**	**808**	**808**	**808**	**808**	**808**	**808**	**808**	**808**	**808**	**808**	**808**	**9 695**	**20 636**	**12 763**
Sport and recreation		642	642	642	642	642	642	642	642	642	642	642	642	7 700	14 586	5 063
Public safety		166	166	166	166	166	166	166	166	166	166	166	166	1 995	6 050	7 700
Economic and environmental services		**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**3 152**	**37 819**	**34 046**	**70 163**
Planning and development		4	4	4	4	4	4	4	4	4	4	4	4	50	50	50
Road transport		3 147	3 147	3 147	3 147	3 147	3 147	3 147	3 147	3 147	3 147	3 147	3 147	37 769	33 996	70 113
Trading services		**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**10 916**	**11 416**	**131 490**	**121 875**	**99 718**
Energy sources		2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	2 533	30 399	41 763	13 544
Water management		4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	4 522	54 264	42 467	44 772
Waste water management		3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 269	3 769	39 727	34 646	38 402
Waste management		592	592	592	592	592	592	592	592	592	592	592	592	7 100	3 000	3 000
Total Capital Expenditure - Functional	2	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 618**	**181 908**	**180 363**	**183 490**
Funded by:																
National Government		2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	2 154	**2 154**	**25 853**	**30 250**	**29 080**
Provincial Government		3 395	3 395	3 395	3 395	3 395	3 395	3 395	3 395	3 395	3 395	3 395	3 395	40 735	29 613	75 182
Transfers recognised - capital		**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**5 549**	**66 588**	**59 863**	**104 262**
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing		7 243	7 243	7 243	7 243	7 243	7 243	7 243	7 243	7 243	7 243	7 243	7 243	86 921	72 008	39 100
Internally generated funds		2 325	2 325	2 325	2 325	2 325	2 325	2 325	2 325	2 325	2 325	2 325	2 825	28 400	48 492	40 128
Total Capital Funding		**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	**15 117**	15 117	15 618	181 908	180 363	183 490

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

WC047 Bitou - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash Receipts By Source													1		
Property rates	13 803	12 648	22 136	13 806	12 902	19 290	13 903	16 906	20 857	11 401	14 623	20 778	193 054	203 509	214 306
Service charges - electricity revenue	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	22 771	273 255	288 662	302 408
Service charges - water revenue	5 611	7 611	7 611	7 611	4 611	7 611	9 611	7 611	7 611	8 611	7 611	9 611	91 334	98 391	103 675
Service charges - sanitation revenue	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	72 656	78 299	82 479
Service charges - refuse revenue	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	3 964	47 567	51 253	54 019
Rental of facilities and equipment	167	167	227	167	167	227	167	167	227	167	167	227	2 245	2 379	2 519
Interest earned - external investments	-	-	4 191	–	–	4 191	–	–	4 191	-	-	–	12 573	12 698	13 333
Fines, penalties and forfeits	457	924	677	687	845	369	968	860	949	462	761	17 285	25 244	26 537	28 441
Licences and permits	117	117	117	117	117	120	117	117	117	117	117	120	1 408	1 470	1 505
Transfers and Subsidies - Operational	2 482	4 382	47 317	2 482	2 482	47 317	2 482	2 482	47 317	2 482	2 482	47 336	211 047	205 089	209 108
Other revenue	657	657	657	657	657	658	657	657	657	657	657	658	7 886	7 885	8 306
Cash Receipts by Source	**56 084**	**59 296**	**115 722**	**58 318**	**54 572**	**112 573**	**60 696**	**61 590**	**114 715**	**56 687**	**59 209**	**128 804**	**938 267**	**976 173**	**1 020 100**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations)	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	5 872	70 466	64 401	78 633
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	64 400	64 400	74 808	43 400
Total Cash Receipts by Source	**61 956**	**65 168**	**121 594**	**64 190**	**60 444**	**118 445**	**66 568**	**67 463**	**120 587**	**62 559**	**65 081**	**199 076**	**1 073 133**	**1 115 381**	**1 142 133**
Cash Payments by Type															
Employee related costs	(28 737)	(28 737)	(29 021)	(28 737)	(28 737)	(29 021)	(28 737)	(28 737)	(29 021)	(28 737)	(28 737)	(29 021)	(345 981)	(356 982)	(373 726)
Remuneration of councillors	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(640)	(7 685)	(8 047)	(8 425)
Finance charges	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(1 337)	(16 046)	(21 171)	(27 178)
Bulk purchases - Electricity	(11 269)	(17 780)	(20 034)	(19 032)	(30 051)	(15 526)	(17 530)	(18 531)	(18 031)	(24 542)	(25 042)	(33 056)	(250 425)	(263 847)	(280 180)
Other materials	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(1 806)	(21 673)	(23 026)	(18 928)
Contracted services	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(11 018)	(132 212)	(115 500)	(108 131)
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	(5 600)	(5 600)	(5 600)	(5 600)
Transfers and grants - other	–	–	(213)	–	–	(3 029)	–	–	(213)	–	–	(3 329)	(6 783)	(6 898)	(3 692)
Other expenditure	(8 344)	(8 344)	(9 881)	(8 344)	(8 344)	(9 881)	(8 344)	(8 344)	(9 881)	(8 344)	(8 344)	(11 681)	(108 072)	(124 957)	(130 676)
Cash Payments by Type	**(63 151)**	**(69 662)**	**(73 949)**	**(70 915)**	**(81 933)**	**(72 258)**	**(69 412)**	**(70 414)**	**(71 946)**	**(76 424)**	**(76 925)**	**(97 488)**	**(894 478)**	**(926 029)**	**(956 536)**
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	(181 908)	(181 908)	(180 363)	(183 490)
Repayment of borrowing	–	–	–	–	–	(10 170)	–	–	–	–	–	(10 170)	(20 340)	(22 927)	(25 672)
Total Cash Payments by Type	**(63 151)**	**(69 662)**	**(73 949)**	**(70 915)**	**(81 933)**	**(82 429)**	**(69 412)**	**(70 414)**	**(71 946)**	**(76 424)**	**(76 925)**	**(289 567)**	**(1 096 726)**	**(1 129 319)**	**(1 165 698)**
NET INCREASE/(DECREASE) IN CASH HELD	**(1 195)**	**(4 495)**	**47 645**	**(6 725)**	**(21 489)**	**36 016**	**(2 844)**	**(2 951)**	**48 641**	**(13 864)**	**(11 843)**	**(90 490)**	**(23 593)**	**(13 938)**	**(23 565)**
Cash/cash equivalents at the month/year begin:	165 432	164 237	159 742	207 387	200 663	179 174	215 190	212 346	209 395	258 037	244 172	232 329	165 432	141 839	127 901
Cash/cash equivalents at the month/year end:	164 237	159 742	207 387	200 663	179 174	215 190	212 346	209 395	258 037	244 172	232 329	141 839	141 839	127 901	104 336

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

2. Bulk purchases - Electricity & Waste Water - use detail information from Table SA1

3. Acquisition Inventory - Water & other inventory - use detail information from Table SA3

WC047 Bitou - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Financial Performance										
Total Revenue (excluding capital transfers and contributions)		–	–	–	–	–	–	–	–	–
Total Expenditure		–	–	–	–	–	–	–	–	–
Surplus/(Deficit)		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure										
Total sources		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

WC047 Bitou - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References
1. Total agreement period from commencement until end
2. Annual value

WC047 Bitou - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<u>**Capital Expenditure Obligation By Contract**</u>	2													
Contract 1														–
Contract 2														–
Contract 3														–
Contract 4														–
Contract 5														–
Contract 6														–
Contract 7														–
Contract 8														–
Contract 9														–
Contract 10														–
Contract 11														–
Contract 12														–
Contract 13														–
Contract 14														–
Contract 15														–
Contract 16														–
Contract 17														–
Contract 18														–
Contract 19														–
Contract 20														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

<u>*References*</u>

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

WC047 Bitou - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**54 837**	**33 243**	**39 021**	**99 385**	**70 783**	**70 783**	**96 116**	**82 125**	**111 174**
Roads Infrastructure		23 865	2 780	7 138	44 573	33 079	33 079	17 269	12 245	40 591
Roads		23 865	2 780	7 138	44 573	33 079	33 079	16 769	12 245	39 091
Road Structures		–	–	–	–	–	–	500	–	1 500
Electrical Infrastructure		14 211	15 975	4 169	15 241	7 165	7 165	24 768	33 382	9 544
Power Plants		–	–	–	–	282	282	1 188	–	–
MV Substations		–	7 881	79	7 861	1 574	1 574	12 272	24 018	5 000
MV Networks		6 182	6 640	4 090	7 380	5 309	5 309	11 308	5 568	4 544
LV Networks		–	499	–	–	–	–	–	–	–
Capital Spares		8 028	955	–	–	–	–	–	3 796	–
Water Supply Infrastructure		10 972	14 445	23 214	18 043	13 915	13 915	32 446	21 568	25 257
Dams and Weirs		–	–	–	–	–	–	3 300	4 800	2 600
Boreholes		–	–	–	–	–	–	2 500	7 500	5 000
Pump Stations		2 284	9 802	19 184	4 443	4 443	4 443	–	2 100	2 150
Water Treatment Works		–	–	–	–	–	–	17 588	–	–
Bulk Mains		5 149	2 653	–	–	–	–	–	–	–
Distribution		3 539	1 524	3 854	13 400	9 294	9 294	8 809	6 903	15 226
Capital Spares		–	466	176	200	178	178	250	265	281
Sanitation Infrastructure		2 733	–	4 500	21 028	16 124	16 124	21 512	14 870	35 752
Pump Station		–	–	–	–	–	–	350	350	–
Reticulation		–	–	787	13 528	8 624	8 624	12 132	7 565	25 399
Waste Water Treatment Works		–	–	3 713	3 500	3 500	3 500	2 675	2 800	–
Outfall Sewers		2 733	–	–	–	–	–	655	655	8 353
Capital Spares		–	–	–	4 000	4 000	4 000	5 700	3 500	2 000
Solid Waste Infrastructure		3 056	–	–	500	500	500	–	–	–
Landfill Sites		3 056	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	500	500	500	–	–	–
Information and Communication Infrastructure		–	43	–	–	–	–	120	60	30
Distribution Layers		–	43	–	–	–	–	120	60	30
Community Assets		**1 375**	**435**	**301**	**3 300**	**1 700**	**1 700**	**6 200**	**3 500**	**3 500**
Community Facilities		325	435	301	3 300	1 700	1 700	6 200	3 500	3 500
Cemeteries/Crematoria		–	–	–	1 500	1 500	1 500	600	3 500	3 500
Parks		–	435	301	–	–	–	–	–	–
Public Open Space		325	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	1 800	200	200	5 600	–	–
Sport and Recreation Facilities		1 050	–	–	–	–	–	–	–	–
Outdoor Facilities		1 050	–	–	–	–	–	–	–	–
Other assets		**–**	**1 906**	**7 986**	**2 995**	**5 640**	**5 640**	**1 500**	**1 500**	**1 500**
Operational Buildings		–	1 906	7 986	2 995	5 640	5 640	1 500	1 500	1 500
Yards		–	–	5 664	1 795	2 506	2 506	–	–	–
Capital Spares		–	1 906	2 322	1 200	3 134	3 134	1 500	1 500	1 500
Computer Equipment		5 139	3 233	1 286	3 040	2 283	2 283	1 219	621	1 078
Computer Equipment		5 139	3 233	1 286	3 040	2 283	2 283	1 219	621	1 078
Furniture and Office Equipment		72	81	302	320	1 031	1 031	507	100	100
Furniture and Office Equipment		72	81	302	320	1 031	1 031	507	100	100
Machinery and Equipment		8 902	11 296	7 345	3 174	2 999	2 999	4 572	3 625	3 511
Machinery and Equipment		8 902	11 296	7 345	3 174	2 999	2 999	4 572	3 625	3 511
Transport Assets		3 736	2 978	13 530	4 830	5 017	5 017	4 300	13 350	6 500
Transport Assets		3 736	2 978	13 530	4 830	5 017	5 017	4 300	13 350	6 500
Total Capital Expenditure on new assets	1	**74 061**	**53 171**	**69 771**	**117 043**	**89 454**	**89 454**	**114 414**	**104 821**	**127 363**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28

References

1. Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expend

WC047 Bitou - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**2 891**	**6 387**	**1 602**	**1 040**	**1 040**	**1 040**	**200**	**2 987**	**1 250**
Roads Infrastructure		–	–	–	–	–	–	200	1 250	1 250
Road Structures		–	–	–	–	–	–	200	1 250	1 250
Electrical Infrastructure		374	1 910	1 602	1 040	1 040	1 040	–	1 737	–
MV Substations		–	–	–	–	–	–	–	772	–
MV Networks		374	397	1 602	1 040	1 040	1 040	–	965	–
Capital Spares		–	1 513	–	–	–	–	–	–	–
Water Supply Infrastructure		–	2 724	–	–	–	–	–	–	–
Pump Stations		–	2 279	–	–	–	–	–	–	–
Distribution		–	445	–	–	–	–	–	–	–
Sanitation Infrastructure		2 517	1 753	–	–	–	–	–	–	–
Pump Station		298	–	–	–	–	–	–	–	–
Waste Water Treatment Works		1 423	–	–	–	–	–	–	–	–
Capital Spares		796	1 753	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**200**	**200**	**100**	**2 000**	**–**
Community Facilities		–	–	–	–	200	200	100	2 000	–
Halls		–	–	–	–	200	200	100	2 000	–
Other assets		**–**	**–**	**2 425**	**2 850**	**2 644**	**2 644**	**2 000**	**2 950**	**2 100**
Operational Buildings		–	–	2 425	2 850	2 644	2 644	2 000	2 950	2 100
Yards		–	–	1 987	2 000	1 794	1 794	2 000	2 000	2 100
Capital Spares		–	–	438	850	850	850	–	950	–
Computer Equipment		2 159	180	114	250	246	246	1 021	425	138
Computer Equipment		2 159	180	114	250	246	246	1 021	425	138
Transport Assets		–	–	–	1 760	2 060	2 060	–	4 300	6 000
Transport Assets		–	–	–	1 760	2 060	2 060	–	4 300	6 000
Total Capital Expenditure on renewal of existing assets	1	**5 050**	**6 567**	**4 142**	**5 900**	**6 190**	**6 190**	**3 321**	**12 662**	**9 488**
Renewal of Existing Assets as % of total capex		*1089.6%*	*7.7%*	*4.0%*	*3.2%*	*4.2%*	*4.2%*	*1.8%*	*7.0%*	*5.2%*
Renewal of Existing Assets as % of deprecn"		*14.0%*	*18.0%*	*8.5%*	*14.7%*	*15.0%*	*15.0%*	*7.9%*	*28.9%*	*20.9%*

References

1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenc

WC047 Bitou - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**29 877**	**19 502**	**20 885**	**21 744**	**17 072**	**17 072**	**24 163**	**28 889**	**26 949**
Roads Infrastructure		15 789	10 423	9 448	7 731	7 159	7 159	7 563	11 529	8 841
Roads		15 305	9 041	9 448	7 731	7 159	7 159	7 563	10 979	8 341
Road Structures		–	183	–	–	–	–	–	–	–
Road Furniture		485	1 199	–	–	–	–	–	550	500
Storm water Infrastructure		–	–	–	800	800	800	800	840	882
Storm water Conveyance		–	–	–	800	800	800	800	840	882
Electrical Infrastructure		8 382	3 196	2 126	7 680	3 580	3 580	10 033	10 509	10 855
Power Plants		–	–	–	300	–	–	316	351	372
HV Switching Station		4 186	2 897	1 727	1 971	2 271	2 271	2 077	2 308	2 423
MV Substations		–	–	399	5 409	1 309	1 309	7 640	7 850	8 060
MV Networks		4 196	299	–	–	–	–	–	–	–
Water Supply Infrastructure		2 727	4 047	6 635	2 854	2 854	2 854	2 994	3 119	3 305
Dams and Weirs		2 011	2 312	4 768	63	63	63	18	20	21
Boreholes		–	–	1 090	1 234	1 234	1 234	1 283	1 335	1 414
Pump Stations		–	–	–	–	–	–	22	24	25
Water Treatment Works		716	1 735	765	1 537	1 537	1 537	1 648	1 717	1 820
Distribution		–	–	13	21	21	21	22	24	25
Sanitation Infrastructure		2 978	1 836	2 676	2 679	2 679	2 679	2 773	2 893	3 066
Pump Station		2 978	1 836	2 597	2 509	2 509	2 509	2 593	2 702	2 864
Reticulation		–	–	79	170	170	170	180	191	202
Community Assets		**1 702**	**1 864**	**1 065**	**3 334**	**2 471**	**2 471**	**4 078**	**4 338**	**4 462**
Community Facilities		1 136	1 671	1 052	2 784	1 871	1 871	3 117	3 342	3 442
Halls		836	910	263	440	540	540	410	565	568
Centres		–	–	115	981	450	450	1 891	1 958	2 049
Fire/Ambulance Stations		34	550	468	603	600	600	637	640	645
Cemeteries/Crematoria		15	–	–	261	51	51	180	180	180
Public Ablution Facilities		10	211	206	500	231	231	–	–	–
Airports		240	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		567	193	13	550	600	600	961	996	1 020
Indoor Facilities		–	–	–	–	500	500	30	33	35
Outdoor Facilities		567	193	13	550	100	100	931	963	985
Other assets		**6 435**	**5 448**	**4 133**	**6 660**	**4 873**	**4 873**	**6 160**	**6 989**	**7 534**
Operational Buildings		6 435	5 448	4 133	6 660	4 873	4 873	6 160	6 989	7 534
Municipal Offices		6 348	5 448	4 133	6 660	4 873	4 873	6 160	6 989	7 534
Yards		87	–	–	–	–	–	–	–	–
Intangible Assets		4 563	5 907	7 203	8 315	9 271	9 271	10 666	11 135	11 625
Licences and Rights		4 563	5 907	7 203	8 315	9 271	9 271	10 666	11 135	11 625
Computer Software and Applications		4 563	5 907	7 203	8 315	9 271	9 271	10 666	11 135	11 625
Computer Equipment		278	118	176	–	–	–	–	–	–
Computer Equipment		278	118	176	–	–	–	–	–	–
Furniture and Office Equipment		71	92	20	214	321	321	5	6	7
Furniture and Office Equipment		71	92	20	214	321	321	5	6	7
Machinery and Equipment		263	1 209	859	1 952	1 852	1 852	1 848	1 856	2 070
Machinery and Equipment		263	1 209	859	1 952	1 852	1 852	1 848	1 856	2 070
Transport Assets		4 788	6 253	4 796	5 529	5 329	5 329	1 639	1 677	1 698
Transport Assets		4 788	6 253	4 796	5 529	5 329	5 329	1 639	1 677	1 698
Total Repairs and Maintenance Expenditure	1	**47 976**	**40 393**	**39 137**	**47 749**	**41 188**	**41 188**	**48 559**	**54 890**	**54 345**
R&M as a % of PPE		*4.0%*	*3.3%*	*3.0%*	*3.4%*	*2.9%*	*2.9%*	*3.3%*	*3.4%*	*3.1%*

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R&M as % Operating Expenditure		*6.0%*	*5.1%*	*4.5%*	*4.9%*	*4.2%*	*4.2%*	*4.9%*	*5.1%*	*5.0%*

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

WC047 Bitou - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure		**24 722**	**26 239**	**29 670**	**28 762**	**30 148**	**30 148**	**30 764**	**31 840**	**32 955**
Roads Infrastructure		**6 582**	**6 999**	**7 120**	**7 252**	**7 529**	**7 529**	**7 472**	**7 733**	**8 004**
Roads		5 902	6 310	6 402	6 536	6 813	6 813	6 731	6 967	7 211
Road Structures		680	689	719	716	716	716	740	766	793
Storm water Infrastructure		1 023	1 146	2 150	1 188	1 188	1 188	1 732	1 792	1 855
Drainage Collection		285	324	326	336	336	336	342	354	366
Storm water Conveyance		738	822	1 824	852	852	852	1 390	1 438	1 488
Electrical Infrastructure		4 158	4 211	4 763	4 123	4 400	4 400	5 165	5 346	5 533
MV Substations		705	718	902	828	828	828	985	1 019	1 055
MV Networks		1 639	1 746	1 952	1 896	2 173	2 173	2 157	2 232	2 310
LV Networks		1 814	1 747	1 898	1 399	1 399	1 399	1 997	2 066	2 139
Capital Spares		–	–	11	–	–	–	27	28	29
Water Supply Infrastructure		7 160	7 254	8 014	8 506	8 783	8 783	8 393	8 687	8 991
Boreholes		425	432	433	447	447	447	450	465	482
Reservoirs		1 250	1 321	1 601	1 636	1 636	1 636	1 652	1 710	1 770
Pump Stations		1 567	1 616	1 999	2 057	2 057	2 057	2 013	2 083	2 156
Water Treatment Works		2 503	2 436	2 528	2 849	3 126	3 126	2 742	2 838	2 937
Bulk Mains		777	806	809	851	851	851	864	894	925
Distribution		638	643	643	665	665	665	673	696	721
Sanitation Infrastructure		4 658	5 251	5 879	5 898	6 452	6 452	6 302	6 522	6 750
Pump Station		3 060	3 459	3 798	3 838	3 838	3 838	3 837	3 971	4 110
Reticulation		812	873	879	917	1 194	1 194	931	963	997
Waste Water Treatment Works		468	602	884	796	1 074	1 074	1 184	1 226	1 269
Outfall Sewers		317	317	318	346	346	346	350	362	375
Solid Waste Infrastructure		965	1 148	1 237	1 277	1 277	1 277	1 159	1 199	1 241
Landfill Sites		129	263	263	272	272	272	275	284	294
Waste Transfer Stations		837	885	973	1 005	1 005	1 005	884	915	947
Information and Communication Infrastructure		177	229	507	519	519	519	543	562	581
Data Centres		–	–	273	282	282	282	285	295	305
Core Layers		25	31	25	26	26	26	26	27	28
Distribution Layers		152	198	208	212	212	212	232	240	248
Community Assets		2 810	2 822	2 997	3 085	3 085	3 085	3 210	3 322	3 441
Community Facilities		**1 572**	**1 597**	**1 699**	**1 752**	**1 752**	**1 752**	**1 895**	**1 962**	**2 033**
Halls		79	79	81	81	81	81	84	86	89
Centres		238	203	268	301	301	301	426	441	456
Clinics/Care Centres		3	3	3	3	3	3	3	3	4
Testing Stations		64	64	64	66	66	66	66	69	71
Libraries		655	660	664	683	683	683	706	731	756
Cemeteries/Crematoria		57	49	45	51	51	51	20	20	21
Public Open Space		91	136	165	148	148	148	168	173	182
Public Ablution Facilities		60	78	81	80	80	80	83	85	88
Airports		326	326	327	337	337	337	341	353	365
Sport and Recreation Facilities		1 238	1 225	1 299	1 333	1 333	1 333	1 314	1 360	1 408
Outdoor Facilities		1 238	1 225	1 299	1 333	1 333	1 333	1 314	1 360	1 408
Investment properties		1	1	(1 359)	1	1	1	1	1	1
Revenue Generating		**1**	**1**	**(1 359)**	**1**	**1**	**1**	**1**	**1**	**1**
Improved Property		1	1	(1 359)	1	1	1	1	1	1
Other assets		773	782	841	856	856	856	920	952	986
Operational Buildings		**773**	**782**	**841**	**856**	**856**	**856**	**920**	**952**	**986**
Municipal Offices		773	782	827	856	856	856	920	952	986
Capital Spares		–	–	14	–	–	–	–	–	–
Computer Equipment		**1 539**	**1 246**	**1 007**	**1 264**	**1 264**	**1 264**	**1 095**	**1 133**	**1 173**
Computer Equipment		1 539	1 246	1 007	1 264	1 264	1 264	1 095	1 133	1 173
Furniture and Office Equipment		713	533	404	836	836	836	455	471	487
Furniture and Office Equipment		713	533	404	836	836	836	455	471	487

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Machinery and Equipment		1 400	1 168	1 114	1 241	1 241	1 241	1 281	1 323	1 370
Machinery and Equipment		1 400	1 168	1 114	1 241	1 241	1 241	1 281	1 323	1 370
Transport Assets		4 177	3 604	3 973	3 958	3 958	3 958	4 557	4 707	4 881
Transport Assets		4 177	3 604	3 973	3 958	3 958	3 958	4 557	4 707	4 881
Land		–	–	10 203	–	–	–	–	–	–
Land		–	–	10 203	–	–	–	–	–	–
Total Depreciation	1	36 135	36 393	48 851	40 002	41 388	41 388	42 281	43 749	45 293

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.

WC047 Bitou - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**(2 922)**	**22 545**	**26 101**	**56 010**	**48 593**	**48 593**	**57 374**	**52 426**	**44 736**
Roads Infrastructure		(13 906)	1 001	3 636	5 000	8 300	8 300	15 500	14 856	25 272
Roads		(13 906)	1 001	3 636	5 000	8 300	8 300	13 500	11 356	22 772
Road Structures		–	–	–	–	–	–	2 000	3 500	2 500
Storm water Infrastructure		–	4 875	1 213	7 620	9 558	9 558	4 000	2 500	2 500
Storm water Conveyance		–	4 875	1 213	7 620	9 558	9 558	4 000	2 500	2 500
Electrical Infrastructure		0	5 185	11 703	6 682	3 067	3 067	3 641	3 994	2 000
MV Networks		–	3 999	10 685	4 682	935	935	3 641	1 994	–
LV Networks		–	1 186	1 017	2 000	2 133	2 133	–	2 000	2 000
Capital Spares		0	–	–	–	–	–	–	–	–
Water Supply Infrastructure		3 000	7 284	3 900	22 485	14 276	14 276	15 367	14 350	12 814
Reservoirs		–	271	–	4 250	374	374	10 000	–	–
Pump Stations		–	1 012	–	–	–	–	–	–	–
Water Treatment Works		3 000	5 727	–	1 500	1 491	1 491	250	4 750	–
Distribution		–	273	3 900	16 235	11 910	11 910	3 517	1 600	–
Distribution Points		–	–	–	–	–	–	300	–	2 814
Capital Spares		–	–	–	500	500	500	1 300	8 000	10 000
Sanitation Infrastructure		7 983	4 201	5 649	14 223	13 392	13 392	18 865	16 726	2 150
Pump Station		3 742	4 201	4 199	–	–	–	900	900	–
Reticulation		1 657	–	1 450	2 000	1 169	1 169	1 500	1 500	1 500
Waste Water Treatment Works		2 585	–	–	12 223	12 223	12 223	16 165	13 926	–
Outfall Sewers		–	–	–	–	–	–	300	400	650
Community Assets		**3 090**	**2 265**	**4 298**	**3 460**	**3 611**	**3 611**	**6 500**	**10 136**	**1 563**
Community Facilities		1 814	1 599	662	504	656	656	1 200	–	–
Halls		332	1 599	449	–	152	152	–	–	–
Fire/Ambulance Stations		–	–	–	200	200	200	–	–	–
Libraries		214	–	213	304	304	304	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	1 200	–	–
Parks		1 268	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		1 276	666	3 636	2 955	2 955	2 955	5 300	10 136	1 563
Outdoor Facilities		1 276	666	3 636	2 955	2 955	2 955	5 300	10 136	1 563
Investment properties		**–**	**–**	**–**	**435**	**435**	**435**	**–**	**–**	**–**
Revenue Generating		–	–	–	435	435	435	–	–	–
Improved Property		–	–	–	435	435	435	–	–	–
Other assets		**113**	**259**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		113	259	–	–	–	–	–	–	–
Municipal Offices		113	259	–	–	–	–	–	–	–
Computer Equipment		183	–	–	62	44	44	–	–	–
Computer Equipment		183	–	–	62	44	44	–	–	–
Machinery and Equipment		–	–	–	250	214	214	300	318	340
Machinery and Equipment		–	–	–	250	214	214	300	318	340
Total Capital Expenditure on upgrading of existing assets	1	**463**	**25 069**	**30 398**	**60 217**	**52 898**	**52 898**	**64 174**	**62 880**	**46 639**
Upgrading of Existing Assets as % of total capex		*0.0%*	*29.6%*	*29.1%*	*32.9%*	*35.6%*	*35.6%*	*35.3%*	*34.9%*	*25.4%*
Upgrading of Existing Assets as % of deprecn"		*1.3%*	*68.9%*	*62.2%*	*150.5%*	*127.8%*	*127.8%*	*151.8%*	*143.7%*	*103.0%*

References

1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital exper

WC047 Bitou - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecasts Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
Capital expenditure	1							
Vote 1 - Council		–	–	–				
Vote 2 - Office of the Municipal Manager		–	–	–				
Vote 3 - Community Services		14 900	19 586	8 063				
Vote 4 - Corporate Services		2 252	1 106	746				
Vote 5 - Financial Services		–	–	–				
Vote 6 - Economic Development & Planning		–	–	–				
Vote 7 - Engineering Services		161 809	153 621	166 982				
Vote 8 - Public Safety		2 447	6 050	7 700				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**181 408**	**180 363**	**183 490**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Council		12 471	12 940	13 535				
Vote 2 - Office of the Municipal Manager		42 887	43 733	45 060				
Vote 3 - Community Services		116 588	111 426	127 564				
Vote 4 - Corporate Services		103 363	106 856	111 781				
Vote 5 - Financial Services		70 080	66 443	68 469				
Vote 6 - Economic Development & Planning		95 472	84 184	79 542				
Vote 7 - Engineering Services		322 505	363 003	373 233				
Vote 8 - Public Safety		123 367	118 099	116 065				
Vote 9 - [NAME OF VOTE 9]		–	–	–				
Vote 10 - [NAME OF VOTE 10]		–	–	–				
Vote 11 - [NAME OF VOTE 11]		–	–	–				
Vote 12 - [NAME OF VOTE 12]		–	–	–				
Vote 13 - [NAME OF VOTE 13]		–	–	–				
Vote 14 - [NAME OF VOTE 14]		–	–	–				
Vote 15 - [NAME OF VOTE 15]		–	–	–				
List entity summary if applicable								
Total future operational costs		886 735	906 684	935 250	–	–	–	–
Future revenue by source	3							
Exchange Revenue		27 564	302 005	315 893				
Service charges - Electricity		291 114	302 005	315 893				
Service charges - Water		101 466	106 931	112 674				
Service charges - Waste Water Management		80 729	85 108	89 651				
Service charges - Waste Management		52 852	55 710	58 717				
Agency services		2 663	2 726	2 786				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		556 388	854 485	895 613	–	–	–	–
Net Financial Implications		**511 755**	**232 562**	**223 128**	**–**	**–**	**–**	**–**

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))

2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))

3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

WC047 Bitou - Supporting Table SA36 Detailed capital budget

R thousand														2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: *List all capital projects grouped by Function*																
TOOLS & EQUIPMENT	**Supply and deliver of tools and equipme**	**RDS2200**							**ALL WARDS**					–	45	–
WITTEDRIFT-STORMWATER UPGRADES	UPGRADING OF STORMWATER(MASTER	RDS2221							**1**	-34.008253	*23.337233*			4 000	–	
KRANSHOEK-STORMWATER UPGRADES	UPGRADING OF STORMWATER(MASTER	RDS2222							**7**	-34.087317	*23.295960*			2 000	2 600	2 600
Bus shelters	Bus shelters	RDS2223							**5 & 6**	-34.051585	*23.310703*			500	–	–
KURLAND-STORMWATER UPGRADES	UPGRADING OF STORMWATER (MASTEI	RDS2220							**1**	-33.951681	*23.488319*			2 000	2 500	2 500
KWANOKUTHULA-STORMWATER UPGRA	UPGRADING OF STORMWATER(MASTER	RDS2223							**5 & 6**	-34.051585	*23.310703*			–	2 500	2 500
SPEEDHUMPS	CONSTRUCTION OF SPEEDHUMPS	RDS2205							**ALL WARDS**	Varies				200	500	500
UPGRADING OF HIGH STREET	UPGRADING OF HIGH STREET	RDS2230							**2**	-34.053510	*23.370621*			9 900	–	
UPGRADING OF SEWELL STREET AND /	UPGRADING OF SEWELL STREET AND /	RDS2231							**2**	-34.054174	*23.373511*			–	7 200	
UPGRADING OF LONGSHIPS DRIVE	UPGRADING OF LONGSHIPS DRIVE	RDS2232							**2**	-34.071180	*23.368233*			300	–	10 000
MAIN STREET WALKWAYS	Refurbishment of Main St walkways	RDS 2401							**2**	-34.055342	*23.372235*			200	1 250	1 250
BOSSIESGIF & NEW HORIZONS CULDES	Upgrading of New Horizon culdesacs	RDS 2402							**4**	-34.047874	*23.338343*			1 000	–	–
KWANOKUTHULA CULDESACS	Upgrading of KwaNokuthula culdesacs	RDS 2403							**5**	-34.047197	*23.322190*			–	1 000	–
EXTENSION OF MVIMBI STREET	Upgrading of Mvimbi St	RDS2236							**6**	-34.057721	*23.318232*			–	–	2 500
SISHUBA STREET SIDE WALKS	Construction of side walks along Sishuba St	RDS2235							**5 & 6**	-34.047466	*23.322975*			–	–	1 500
MARINE WAY SIDE WALKS	Construction of side walks along Sishuba St	RDS2236							**2**	-34.050832	*23.358009*			–	–	1 500
1 x NEW LDV BAKKIES WITH CANOPIES	1 X NEW LDV BAKKIES WITH CANOPIES	FLT2408							**ADMINISTRATIVE**					600	600	–
1 X NEW JETMACHINE -STORMWATER	1 X NEW JETMACHINE - STORMWATER	FLT2414							**ADMINISTRATIVE**					–	2 000	–
QOLWENI/BOSSIESGIF PHASE 4B: UPGF	CONSTRUCTION OF NEW ROADS AND R	RDS2303							**3**	3402'50,531"S	*23021'18,191"S*			3 475	3 600	–
EBENEZER (PORTION 3) 725	CONSTRUCTION OF NEW ROADS AND R	RDS 2304							**4**	3402'29,514"S	*23020'12,315"S*			13 294	8 645	22 596
UPGRADING OF GRAVEL ROADS: WITTE	UPGRADING OF GRAVEL ROADS: WITTE	RDS 2405							**1**					–	1 556	7 672
KURLAND 1500	CONSTRUCTION OF NEW ROADS AND R	RDS 2406							**1**					–	–	8 600
KWA-NOKUTHULA PHASE 5, PORTION 1	CONSTRUCTION OF NEW ROADS AND R	RDS 2407							**5&6**					–	–	6 396
UPGRADING OF INFRASTRUCTURE - SHI	UPGRADING OF ROADS	RDS 2409							**2**					300	–	–
WATER SERVICES: WASTE WATER PURIFICATION																
SLUDGE HANDLING GANSEVALLEI WWT	SLUDGE HANDLING - MULTI DISK SCREV	SEW2401							**ALL WARDS**	34° 2'14.84"S	*23°21'39.43"E*			3 700	1 500	–
PUMP STATION EQUIPMENT	Capital Spares: new pumps, motors and fittir	WWP2301							**ALL WARDS**	34° 00'30.78"S 34° 03'01.34"S34° 05'07.67"	*5'12.57"E23°22'29.48"E23°21'57,*			2 000	2 000	2 000
UPGRADE SEWER RETIC	Upgrade internal sewer reticulation based or	WWP2302							**ALL WARDS**	34°03'30.35"S 34° 03'23.08"S34° 03'18.62"	*9'02.52"E23°18'44.48"E23°18'44.*			1 500	1 500	1 500
SECURITY FENCING - WASTE WATER PL	Security Measures to meet legislative compl	WWP2304							**2 & 7**	34° 2'14.84"S 33°57'15.2	*39.43"E 23°29'5*			500	–	–
KURLAND WASTE WATER TREATMENT \	KURLAND Waste Water Treatment Works	WWP2305							**1**	33°57'15.20"S	*23°29'50.52"E*			16 165	11 811	–
KURLAND WASTE WATER TREATMENT \	KURLAND Waste Water Treatment Works	WWP2305							**1**	33°57'15.20"S	*23°29'50.52"E*			–	2 116	–
GREEN VALLEY BULK OUTFALL SEWER	Construction of sewerage pipeline, pumpstat	WWT5501							**1**	34° 01'10.45"S 34° 00'27.20"S	*23°23'35.82"E*			655	655	–
KWANOKUTHULA BULK OUTFALL SEWEI	Construction of sewerage pipeline, pumpstat	WWT5502							**5 & 6**					–	–	8 353
KURLAND SEWER PS, RISING MAINS & C	Construction of sewerage pipeline, pumpstat	WWT5503							**1**	33°57'4.37"S	*23°29'31.13"E*			–	700	500
EBENEZER OUTFALL SEWER (HOUSING)	Construction of sewer pipeline and associate	WWT5504							**4**	34° 2'16.45"S 34° 2'18.0	*0'19.50"E23°20'32.66"E23°20'46.*			–	–	4 348
UPGRADING OF THE BULK WATER & SE\	Construction of sewerage pipeline, pumpstat	WWT5505							**1**	34° 0'19.77"S 34° 0'21.43"S	*23°26'18.62"E*			–	400	650
1 x SUPER SUCKER TRUCK -	1 X SUPER SUCKER TRUCK -WASTE WA	WWT5506							**ADMINISTRATIVE**					–	3 000	–
2X LDV WITH CANOPY- WASTE WATER :	2X LDV WITH CANOPY- WASTE WATER -	FLT2308							**ADMINISTRATIVE**					600	600	
QOLWENI/BOSSIESGIF PHASE 4B: UPGF	Construction of sewer reticulation for 100 en	SEW2045							**3**	3402'50,531"S	*23021'18,191"S*			2 675	2 800	–
EBENEZER (PORTION 3) 725	Construction of sewer reticulation for 255 en	SEW2056							**4**	3402'29,514"S	*23020'12,315"S*			11 632	7 565	12 653
KURLAND 1500	Construction of sewer reticulation for 250 en	SEW2057							**1**					–	–	4 816
KWA-NOKUTHULA PHASE 5, PORTION 1	CONSTRUCTION OF SEWER RETICULAT	SEW2058							**5&6**					–	–	3 581
UPGRADING OF INFRASTRUCTURE - SHI	UPGRADING OF SEWER RETICULATION	SEW2059							**2**					300	–	–
WATER SERVICES: WATER DISTRIBUTION																
UPGRADE SAND FILTER PLETT WTW	REFURBISH AND REPAIR SAND FILTERS	WTR2041							**ALL WARDS**	34° 3'22.47"S	*23°22'0.46"E*			250	4 750	–
LABORATORY EQUIPMENT	Replace and upgrade aging laboratory equip	WTR2042							**ALL WARDS**	34° 03'24.03"S	*23°22'00.66"E*			300	318	340
TOOLS AND EQUIPMENT	GENERAL TOOLS & EQUIPMENT	WTR2301							**ADMINISTRATIVE**	34° 03'24.03"S	*23°22'00.66"E*			250	265	280
PUMP STATION EQUIPMENT	Capital Spares: new pumps, motors and fittir	WTR2302							**ALL WARDS**	34° 03'16.29"S 34° 03'23.02"	*23°22'00.54"E*			2 600	2 765	2 931
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2Ml	WTR2303							**1**	33°55'37.76"S	*23°29'45.39"E*			17 588	–	–
KURLAND: UPGRADE WTW	UPGRADE WORKS FROM 0.6 TO 1.2Ml	WTR2303							**1**	33°55'37.76"S	*23°29'45.39"E*			2 167	–	–
REPLACEMENT OF AC PIPES	REPLACEMENT OF AC PIPES	WTR2304							**ALL WARDS**					2 000	2 000	2 100
WATER DEMAND MANAGEMENT	Domestic meters and water saving devices	WTR2205							**ALL WARDS**					250	265	281
NATURES VALLEY RESERVOIR	NATURES VALLEY RESERVOIR UPGRAD	WAT2211							**1**	33°58'18.91"S	*23°33'39.06"E*			10 000	–	–
NATURES VALLEY WTW	NATURES VALLEY WTW UPGRADE - CAI	WAT2212							**1**	33°57'58.85"S	*23°33'31.94"E*			1 300	8 000	10 000
Upgrading of the bulk water supply pipeline f	Construction of water pipeline and associate	WAT5501							**1 & 2**	34° 3'22.78"S 34° 1'35.54"S	*23°22'44.82"E*			550	550	–
Upgrading of the bulk water supply pipeline f	Construction of water pipeline and associate	WAT5502							**1**	34° 0'27.08"S 34° 0'14.02"S	*23°21'27.08"E*			350	350	–
Green Valley pump station and reservoir	Construction of water pumpstation, rising ma	WAT5503							**1**	34° 0'40.53"S 34° 0'52.16"S	*23°20'10.62"E*			350	350	–
WC/WDM Projects – Bulk meters, meter rep	Installation of bulk meters, meter replacemer	WAT5505							**ALL WARDS**	34° 03'10.90"S 34° 05'12.43"S	*23°21'08.12"E*			500	1 500	1 500
Upgrading of the Bulk Water and Sewerage	Construction of sewerage pipeline, pumpstat	WRT5556							**1**	34° 0'19.77"S 34° 0'21.43"S	*23°26'18.62"E*			–	400	650
Upgrading of the Kurland Bulk Water Source	Construction of reservoirs, pipelines, pumps	WRT555							**1**	33°55'37,24"S	*23°29'46.53"E*			–	1 000	1 000
Groundwater exploration Kurland Groundwa	Drilling and equipping of new boreholes inclu	WRT5502							**1**	33°55'37.76"S	*23°29'45.39"E*			2 500	7 500	5 000
1 X NEW TLB	1 X NEW TLB WATERSERVICES	FLT2402							**ADMINISTRATIVE**					–	4 800	1 500
1 X NEW LDV WITH SERVICE CANOPY	1 X NEW LDV SERVICE CANOPY -FLEET	FLT2308							**ADMINISTRATIVE**					–	–	–
WATER SERVICES FURNITURE & EQUIPI	Chairs, desk, book racks, white boards, etc	WRT5502							**ADMINISTRATIVE**					50	600	50
QOLWENI/BOSSIESGIF PHASE 4B: UPGF	Construction of water reticulation for 100 erv	WTR2311							**3**	3402'50,531"S	*23021'18,191"S*			1 350	50	–
EBENEZER (PORTION 3) 725	Construction of water reticulation for 255 erv	WTR2312							**4**	3402'29,514"S	*23020'12,315"S*			8 309	1 600	9 942
KURLAND 1500	Construction of water reticulation for 250 erv	WTR2315							**1**					–	5 403	3 784
KWA-NOKUTHULA PHASE 5, PORTION 1	CONSTRUCTION OF WATER RETICULAT	WTR2316							**5&6**					–	–	2 814
UPGRADING OF INFRASTRUCTURE - SHI	UPGRADING OF WATER INFRASTRUCTU	WTR2317							**2**					300	–	–
Planning Studies for the Bitou Bulk Water Su	Construction of Wadrift dam and associated	WTR2318							**1**					3 300	–	2 600
ELECTRICAL AND MECHANICAL ENGINEERING SERVICES																
MACHINERY AND EQUIPMENT	Supply and Delivery of Extension Ladders, F	ELE2220							**ADMINISTRATIVE**					490	200	–
PLETT: ASSET REPLACEMENT	Capital spares: replace defective mini-subs a	ELE2301							**ADMINISTRATIVE**					1 500	1 500	1 500
SCADA SYSTEMS	Master Plan Project: Supply and Install Scac	ELE2303							**ALL WARDS**					–	–	500
REPLACE FAULTY MV METER UNIT	Maintenance Related: Replacing faulty mete	ELE2304							**ALL WARDS**					–	950	–
BRAKKLOOF NEW 20MVA 66/11KV TRF	Masterplan Project: Brakkloof 66kV New 20M	ELE2206							**MULTIPLE WARDS(2.,3 & 4)**					12 272	15 118	–
PLETT: UPGRADE O/H TO U/G NETWORK	Ageing Low Voltage Networks to be upgrade	ELE2307							**MULTIPLE WARDS(1,2 & 4)**					–	2 000	2 000
ELECTRIFICATION OF INFORMAL SETTL	New/Upgrade of Electrical Networks in Inforr	ELE2204							**MULTIPLE WARDS (1,3,5 &6)**					1 741	–	–
ELECTRIFICATION OF INFORMAL SETTL	New/Upgrade of Electrical Networks in Inforr	ELE2204							**MULTIPLE WARDS (1,3,5 &6)**					–	800	–
ELECTRIFICATION OF 204 HOUSEHOLD I	ELECTRIFICATION OF 204 HOUSEHOLD I	EBER2024							**4**					1 188	–	–

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
NEW HIGH MAST LIGHTS	High Mast Lights with Backup Supply In grea	ELE2309							**MULTIPLE WARDS (1,4,5&6)**					700	720	–
SECURITY KEY SITES	Provision of security at various key sites to p	ELE2208							**MULTIPLE WARDS (2,4,5&6)**					–	200	–
NEW STREETLIGHTS	New Streetlights	ELE2210							**ALL WARDS**					3 000	500	–
11KV LINKS KWANO AND SS1 SUB STATI	Masterplan Project: New MV Feeders betwe	ELE2214							**MULTIPLE WARDS (4,5&6)**					–	3 796	–
11kV LINKS KWANO TO LADYWOOD	Masterplan Project: Upgrade Golf Course an	ELE2315							**MULTIPLE WARDS (4,5&6)**					–	1 194	–
KEURBOOMS: UPGRADE NETWORK	Create Additional Feed Supply for Keurboom	ELE2218							**1**					1 900	–	–
ELECTRIFICATION OF EBENEZER	ELECTRIFICATION OF EBENEZER	ELE2319							**4**					1 279	4 348	4 544
ELECTRIFICATION OF QOLWENI	INEP RE-IMBURSEMENT FOR QOLWENI I	ELE2325							**3**					1 609		
ELECTRIFICATION OF EBENEZER	ELECTRIFICATION OF EBENEZER	ELE2317							**4**					4 720	–	–
KWANO ADDITIONAL 20 MVA TRANSFOR	MasterPlan:	ELE2320							**5.6 &7**					–	600	5 000
REPLACE PMT CHRISTIE WITH 315 MINIS	Replace PMT Christie with 315 minisub to ca	ELE2321							**ALL WARDS**					–	772	–
REPLACE PMT STEYN WITH 500 KVA MIN	Replace PMT Steyn with 500kva minisub for	ELE2322							**2**					–	965	–
INSTALL NEW 1 MVA 22/11 TRANSFORMI	INSTALL NEW 1 MVA 22/11 transformer at I	ELE2323							**ALL WARDS**					–	8 100	–
TOOLS AND EQUIPMENT	2 POST LIFT , VEHICLE DIAGNOSTIC KIT	FLT2301							**ADMINISTRATIVE**					100	100	100
1 X NEW LDV WITH SERVICE CANOPY	1 X NEW LDV SERVICE CANOPY -FLEET	FLT2405							**ADMINISTRATIVE**					–	600	–
PROJECT MANAGEMENT UNIT (PMU)																
PMU FURNITURE & EQUIPMENT	Chairs, desk, book racks, white boards, etc	PMU5501							**ADMINISTRATIVE**					50	50	50
PUBLIC SAFETY: FIRE & DISASTER MANAGEMENT																
ESSENTIAL TOOLS, LOOSE GEAR & EQU	SCBA's, Compressor,Generators, PTO pum	FIR2406							**ADMINISTRATIVE**	S 34° 3'18.1332"	*E 23°22'1.1316"*			200	250	200
HAZMAT PPE & DETECTION	Equipment essential in hazmat response for	FIR2407							**ADMINISTRATIVE**	S 34° 3'18.1332"	*E 23°22'1.1316"*			200	–	–
OFFICE FURNITURE & APPLIANCES	12 Matresses, 20 stacker chairs, industrial w	FIR5501							**ADMINISTRATIVE**	S 34° 3'18.1332"	*E 23°22'1.1316"*			100	–	–
1X NEW RESCUE PUMPER	REPLACE RESCUE PUMPER CX 3857(14y	FLT2415							**ADMINISTRATIVE**					–	1 500	1 500
1 X NEW 4X4 SKID UBITS	REPLACE CX 48251(10yrs) AND CX 36097	FLT2416							**ADMINISTRATIVE**					–	800	–
1 NEW 4X4 TANKER	REPLACE SAMIL CX12077(30 YRS OLD)FI	FLT2418							**ADMINISTRATIVE**					–	2 000	2 500
1 NEW 4X4 TANKER PUMPER	REPLACE TANKER PUMPER CX 10568 (s	FLT2419							**ADMINISTRATIVE**					–	–	2 000
PUBLIC SAFETY: LAW ENFORCEMENT S																
BULLET PROOF VESTS	This is protective equipment for Law Enforce	LAW2301							**ADMINISTRATIVE**					260	–	–
PORTABLE TWO WAY RADIOS	portable radios are used as communication (	LAW2302							**ADMINISTRATIVE**					120	–	–
9MM HANDGUNS (FIRE ARMS)	Fire arms are tools of trade for personnel pro	LAW2304							**ADMINISTRATIVE**					200	–	–
2X NEW LDV WITH POLICE CANOPIES -L/	2X NEW LDV WITH POLICE CANOPIES -L/	FLT2302							**ADMINISTRATIVE**					–	600	600
PUBLIC SAFETY: TRAFFIC MANAGEMEN																
FURNITURE & EQUIPMENT FOR TRAFFIC	FURNITURE & EQUIPMENT FOR TRAFFIC	TRF2425							**ADMINISTRATIVE**					115	–	–
2x NEW SEDANS FOR TRAFFIC	2 X NEW TRAFFIC SEDANS	FLT2421							**ADMINISTRATIVE**					800	800	900
1 X LDV E/CAB WITH ROADBLOCK TRAIL	1 XNEW LDV & TRAILER -TRAFFIC DEPT	FLT2422							**ADMINISTRATIVE**					–	100	–
PUBLIC SAFETY:COMMUNICATIONS & CUSTOMER RELATIONS MANAGEMENT																
1 CAMERA	1 CAMERA	CUST550							**ADMINISTRATIVE**					30	–	–
2 x PORTABLE LOUDHAILERS	2 x PORTABLE LOUDHAILERS	CUS5502							**ADMINISTRATIVE**					12	–	–
INDOOR AND OUTDOOR COMPATIBLE S	INDOOR AND OUTDOOR COMPATIBLE S	CUS5503							**ADMINISTRATIVE**					120	–	–
FURNITURE FOR COMMUNICATIONS & C	FURNITURE FOR COMMUNICATIONS & C	CUS5504							**ADMINISTRATIVE**					60	–	–
3 x GAZEEBOS	3 x GAZEEBOS	CUS5505							**ADMINISTRATIVE**					30	–	–
1 X NEW LOUD HAILING SYSTEM	BUILD IN SOUND AND LOUDHAILING SYS	CUS5506							**ADMINISTRATIVE**					200	–	–
HORTICULTURE & RECREATIONAL SERVICES																
CONSTRUCTION OF REGIONAL CEMETR	CONSTRUCTION OF REGIONAL CEMETR	HOR2207							**4**	34° 2'43.57"S	*23°19'44.16"E*			600	3 500	3 500
UPGRADING AND FENCING AT KWANOK	UPGRADING AND FENCING AT KWANOK	HOR2303							**5**	34° 0'43.38"S	*23°19'39.62"E*			1 200	–	–
UPGRADING OF GREENVALLEY SPORT	UPGRADING OF GREENVALLEY SPORT	HOR2209							**7**	34° 3'15.52"S	*23°19'2.60"E*			3 500	2 488	–
UPGRADING OF KWANO SPORTFIELD F	UPGRADING OF KWANO SPORTFIELD F	HOR2230							**5&7**					–	5 248	1 563
WARD 1-UPGRADING OF KURLAND SPOI	UPGRADING OF SPORTSFIELDS - KURLA	HOR2305							**1**					1 800	–	–
WARD1 -UPGRADING OF KURLAND SPOI	UPGRADING OF SPORTSFIELDS - KURLA	HOR2305							**1**					–	2 400	–
RIDE ON LAWNWMOWER	3 X NEW LAWNMOWERS -PARKS	HOR5501							**ADMINISTRATIVE**					300	–	–
1 X NEW TRACTOR	1 X NEW TRACTOR -PARKS	HOR5502							**ADMINISTRATIVE**					300	–	–
1 X NEW 3TON TIPPER TRUCK	1 X NEW 3 TON TIPPER TRUCK -PARKS	HOR5503							**ADMINISTRATIVE**					–	950	–
COMMUNITY HALLS, SPORTFIELDS & SERVICES CENTRES																
CONSTRUCTION OF QOLWENI HALL	Replacement of aluminium doors and windo	FAC2223							**3**					100	2 000	–
INTERGRATED WASTE MANAGEMENT																
KURLAND VILLAGE-WASTE DROP- OFF F	New Drop-off facilities at Kurland	WAS202							**1**	33°57'12.61"S	*23°29'48.49"E*			5 600	–	–
1x NEW SKIP TRUCK	1 X NEW SKIP TRUCK WASTE MANAGEM	FLT2401							**ADMINISTRATIVE**					1 500	–	–
1X NEW HOOKLIFT TRUCK-WASTE MAN/	1 X NEW HOOKLIFT TRUCK & TRAILER	FLT2304							**ADMINISTRATIVE**					–	3 000	3 000
INFORMATION & COMMUNICATION TECHNOLOGY																
BITOU LAPTOP REPLACEMENT	Replacement of equipment older than 5 Yea	ICT2301							**ADMINISTRATIVE**					756	402	85
BITOU COMPUTER OPERATIONAL SPAR	Operational in nature / Loans while servicing	ICT2302							**ADMINISTRATIVE**					150	300	257
BITOU HANDHELD DEVICES	For paper less agenda, workforce and meter	ICT501							**ADMINISTRATIVE**					220	38	38
BITOU REPAIRS MAINTENANCE & EQUIP	Operational in nature / Replacement of failed	ICT2304							**ADMINISTRATIVE**					265	23	53
BITOU NEW USERS	BITOU NEW USERS	ICT2305							**ADMINISTRATIVE**					396	232	232
DEPARTMENTAL REQUESTS	DEPARTMENTAL REQUESTS HUMAN RE	ICT116							**ADMINISTRATIVE**					102	24	24
BITOU MONITORS	DEPARTMENTAL REQUESTS HUMAN RE	ICT117							**ADMINISTRATIVE**					22	27	27
LAW ENFORCEMENT 2 WAY RADIOS	TRAFFIC 2 WAY RADIOS	ICT2331							**ADMINISTRATIVE**					56	–	–
BEACH CONTROL ENFORCEMENT 2 WA	BEACHES 2 WAY RADIOS	ICT505							**ADMINISTRATIVE**					63	–	–
ICT OFFICE FURNITURE & EQUIPMENT	ICT OFFICE FURNITURE & EQUIPMENT	ICT2337							**ADMINISTRATIVE**					12	–	–
SCADA CONNECTIVITY	SCADA CONNECTIVITY	ICT2406							**ADMINISTRATIVE**					90		–
BITOU BIOMETRIC DEVICES	New devices / Replacement of aged or faulty	ICT171							**ADMINISTRATIVE**					120	60	30
Parent Capital expenditure												–	–	**181 908**	**180 363**	**183 490**
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	–	**181 908**	**180 363**	**183 490**

References
Must reconcile with Budgeted Capital Expenditure
Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function
Asset class as per table A9 and asset sub-class as per table SA34

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
											check	104 311	148 541	(0)	(0)	0

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

WC047 Bitou - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Previous target year to complete	Current Year 2024/25 Original Budget	Current Year 2024/25 Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality:																	
List all capital projects grouped by Function																	
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

References
List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
Asset class as per table A9 and asset sub-class as per table SA34
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)