

BITOU LOCAL MUNICIPALITY



Budget Statement for the month ended 31 July 2023



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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

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Legislative Framework

This report has been prepared in terms of the following enabling legislation. The Municipal Finance Management Act – No. 56 of 2003 Section 71 Monthly budget statements. Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations (MBRR)

PART 1 – IN-YEAR REPORT

Section 1 – July Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the month ended July 2023. The budget of the municipality is compiled with the objective that Bitou Municipality remains a financially viable and sustainable institution. The latter could be achieved if the municipality spends its budget prudently.

The financial viability is measured through the liquidity ratio, current ratio and quick ratio. These ratios are critical in terms of evaluating the ability of the municipality to meet its short-term obligations.

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at end of July 2023 amounts to R 145.1 million. The municipality on average requires an amount in excess of R65 million to cover its monthly operational expenditure, this includes the cost associated with the payment of employee cost and suppliers. It however excludes payments made to suppliers for capital assets.

Section 2 – Resolutions

IN-YEAR REPORTS 2023/2024

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

- That Council notes the monthly budget statement and supporting documentation for the month ended 31 July 2023.

Section 3 – Executive Summary

3.1 Introduction

The Monthly budget statement has been prepared in terms of the Municipal Budget and Reporting Regulations and section 71 of the Municipal Finance Management Act 56 of 2003.

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Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		461 316	500 877	500 877	39 112	39 112	41 740	(2 628)	-6%	500 877
Service charges - Electricity		211 450	241 830	241 830	19 306	19 306	20 152	(847)	-4%	241 830
Service charges - Water		85 375	86 725	86 725	6 274	6 274	7 227	(953)	-13%	86 725
Service charges - Waste Water Management		78 318	77 663	77 663	6 144	6 144	6 472	(328)	-5%	77 663
Service charges - Waste management		45 707	58 016	58 016	4 278	4 278	4 835	(557)	-12%	58 016
Sale of Goods and Rendering of Services		6 867	11 571	11 571	836	836	964	(128)	-13%	11 571
Agency services		2 501	3 014	3 014	-	-	251	(251)	-100%	3 014
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		17 120	13 282	13 282	1 758	1 758	1 107	651	59%	13 282
Interest earned from Current and Non Current Assets		8 035	4 950	4 950	264	264	413	(148)	-36%	4 950
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 065	1 030	1 030	98	98	86	12	14%	1 030
Licence and permits		1 196	589	589	86	86	49	37	76%	589
Operational Revenue		3 683	2 207	2 207	69	69	184	(115)	-63%	2 207
Non-Exchange Revenue		358 657	400 177	400 177	78 177	78 177	60 837	17 340	29%	400 177
Property rates		151 804	179 779	179 779	16 876	16 876	14 982	1 894	13%	179 779
Surcharges and Taxes		-	1 500	1 500	118	118	125	(7)	-6%	1 500
Fines, penalties and forfeits		46 208	31 699	31 699	2	2	2 642	(2 639)	-100%	31 699
Licence and permits		-	696	696	-	-	58	(58)	-100%	696
Transfer and subsidies - Operational		155 962	163 277	163 277	60 303	60 303	41 096	19 207	47%	163 277
Interest		4 242	3 759	3 759	425	425	313	111	36%	3 759
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	15 518	15 518	453	453	1 293	(840)	-65%	15 518
Gains on disposal of Assets		441	3 950	3 950	-	-	329	(329)	-100%	3 950
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		819 973	901 055	901 055	117 289	117 289	102 577	14 712	14%	901 055
Expenditure By Type										
Employee related costs		279 952	333 063	333 063	21 987	21 987	27 715	(5 728)	-21%	333 063
Remuneration of councillors		6 721	7 674	7 674	578	578	639	(61)	-10%	7 674
Bulk purchases - electricity		162 599	206 241	206 241	-	-	12 288	(12 288)	-100%	206 241
Inventory consumed		14 494	19 543	19 543	169	169	1 629	(1 459)	-90%	19 543
Debt impairment		18 551	18 270	18 270	-	-	1 522	(1 522)	-100%	18 270
Depreciation and amortisation		35 903	40 059	40 059	3 338	3 338	3 338	-	-	40 059
Interest		8 798	13 428	13 428	36	36	1 119	(1 083)	-97%	13 428
Contracted services		73 111	95 793	95 793	-	-	7 983	(7 983)	-100%	95 793
Transfers and subsidies		5 626	12 230	12 230	-	-	1 019	(1 019)	-100%	12 230
Irrecoverable debts written off		62 654	64 900	64 900	25	25	5 408	(5 383)	-100%	64 900
Operational costs		72 045	89 075	89 075	532	532	7 426	(6 894)	-93%	89 075
Losses on Disposal of Assets		203	-	-	-	-	-	-	-	-
Other Losses		9	-	-	-	-	-	-	-	-
Total Expenditure		740 667	900 274	900 274	26 667	26 667	70 087	(43 420)	-62%	900 274
Surplus/(Deficit)		79 307	780	780	90 622	90 622	32 490	58 132	0	780
Transfers and subsidies - capital (monetary allocations)		36 538	37 468	37 468	-	-	3 122	(3 122)	(0)	37 468
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		115 845	38 248	38 248	90 622	90 622	35 613			38 248
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		115 845	38 248	38 248	90 622	90 622	35 613			38 248
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		115 845	38 248	38 248	90 622	90 622	35 613			38 248
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		115 845	38 248	38 248	90 622	90 622	35 613			38 248

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Revenue by Source

Property Rates

Property rates for the 1st month of the new year amounts to R16.9 million, compared to the YTD budget of R14.9 million that was anticipated, this indicates that the revenue source is performing above anticipation. This can mainly be ascribed to the removal of rebates to customers with a property value above R1 million and the reduction in the rebate amount to individuals whose property value is between R350 000 and R1 million, coupled with the annual rates levied

Electricity

Revenue from electricity for the month amounts to R19.3 million. Anticipated budgeted revenue amounted to R20.2 million, this is an under-performance of 4%. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are in the peak season it is expected that a spike will occur in consumption. The prolonged load shedding remains a point of concern even though performance of this revenue item is expected to improve.

Water Service

Water revenue as at end of July 2023 amounts to R6.3 million while YTD budget amounts to R7.3 million. This is a 13% under-performance consistent the colder and wetter weather conditions and seasonal consumption patterns. Load shedding also impacts on the municipality's ability to deliver water to end-users resulting in lower consumption trends establishing.

Sanitation Service

Sanitation revenue amounts to R6.1 million while YTD budget amounts to R6.5 million. This translates to 5% under-performance for this category of revenue. The revenue item is being monitored due to its under-performance in the previous financial year and a concerted effort will need to be given to ensure revenue targets are met.

Refuse Service

Refuse revenue as at the end of July 2023 amounts R4.3 million while the YTD budget amounts to R4.8 million. This is an under performance of 12%. This category of revenue falls part of the revenue enhancement programme and a concerted effort must be made in the new financial year to ensure this revenue source is performing adequately as the municipality invested a sizeable amount of capital for this function.

Rental of Facilities and Equipment

The revenue for rental of facilities and equipment for July 2023 amounts to R 97 986. This source of revenue is over-performing by 14%. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue for the 1st month of July 2023 amounts to R 264 341 and R1.8 million respectively, which in turn equates to a 59% over-performance and 36% under-performance of the revenue source. Investment revenue, based on past trends, will start performing adequately as we start investing again as we invest our surplus funds. The interest on outstanding debtors, although performing above anticipation, is unlikely to be collected by the municipality.

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Revenue for fines, penalties and forfeits

Revenue from Fines as at end of July 2023 amounts to R 2 277 compared to the anticipated budgeted revenue of R2.6 million. This is an under-performance of almost 100%, which can be ascribed to no revenue recognition done for the month. The revenue for the month of July 2023 will be recognised as part of the August 2023 monthly reporting.

Transfers and Subsidies

Revenue from Transfers and Subsidies amounts to R60.3 million as at end of July 2023. Revenue from Transfers and Subsidies is over performing with a percentage of 47%, this can mainly be ascribed to the receipt of the first tranche of the equitable share in July 2023. It is anticipated that this result may come in-line with the budgetary predictions during the course of the financial year. We attempted to align the budget with the previous schedule to ensure that the items align.

Sale of Goods and Rendering of Services

Previously this item was grouped under other Revenue and has subsequently been split from it. Revenue collected for the month amounts to R 836 141 compared to an anticipated R964 000. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

Operational revenue

Previously this item was grouped under Other Revenue and has subsequently been split from it and renamed as Operational Revenue. Revenue collected for the month amounts to R 68 635 compared to an anticipated R 184 000. The major contributor of the revenue remains breakage fees, development charges, handling fees, landing fees, staff and councillor recoveries etc.

Total revenue for the month of July 2023 amounts to R117.3 million compared to the R102.6 million anticipated budgeted revenue for the month. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the month of July 2023 amounts to R21.9 million, while the YTD budget amounts to R27.8 million. This translates to an under performance of 21%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date.

Remuneration of councillors

Remuneration of councillors as at end of July 2023 amounts to R 578 465. This expenditure item underperforming by 10% for the month.

Debt Impairment

No Debt Impairment was done for the month of July 2023.

Bulk Purchases

All payments to Eskom for the month of July will reflect in August 2023 as we pay Eskom based on the consumption of the month of July in August. June 2023 accounts were paid as a year-end creditor in the previous financial year.

Depreciation

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Depreciation for July 2023 amounts to R3.3 million which is in line with the anticipated budget and thus performing adequately.

Inventory Consumed

Expenditure for this item for July 2023 amounts to R 169 217 while the YTD budget amounts to R1.6 million. This expenditure item under-performed by 90% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores and the underperformance is due to the teething problems that have arose from the new procurement system. This item will improve once the procurement issues are resolved and the operations gain momentum.

Contracted Services

No expenditure has been incurred for the month. Similar to the Inventory Consumed, the new procurement system has a major effect on the expenditure item as well, and it is anticipated that expenditure will increase once resolved.

Transfers and subsidies

No expenditure has been incurred for the month.

Operational Cost

Operational Cost as at end of July 2023 amounts to R 532 042 while the YTD budget amounts to R7.4 million, which translates to an under performance of 93%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity.

Total expenditure as at end of July 2023 amounts to R26.7 million. The municipality is reporting an operating surplus of R90.6 million.

Conclusion on Financial Position and performance

The operating surplus declined with R 25 million when compared to the closing balance for 2022/2023, this can mainly be ascribed to the year-end payments that were made after the closure of the reporting period. The current cash flow is sufficient to meet the short and medium-term operational requirements however, it is still not sufficient to sustain operations in the long term. The current ratio is below the best practice norms. The liquidity position remains concerning and a concerted effort is still necessary to ensure the financial turnaround of the municipality.

The implementation of the financial recovery plan, especially the revenue enhancement strategy, receives dedicated attention to aid in the financial turnaround and to ensure that financial viability and long-term sustainability will be attained.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

The tables included in section 4 to the end of this report are from the 'C Schedule monthly Budget Statement legislated as part of the MBRR.

Below tables analyse the income and expenditure by Function and the performance of each sub function. As mentioned above the performance will be increased with the implementation of the SDBIP.

Table below relates to the budget performance by municipal vote. Most of the departments has underspent on their expenditure budget and collection on their revenue budget is starting to improve as per below. Management to note that expenditure is more that revenue since the beginning of the year.

See tables below C1 and C3 for the month ended 31 July 2023.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary -

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	151 804	179 779	179 779	16 876	16 876	14 982	1 894	13%	179 779
Service charges	427 717	464 234	464 234	36 001	36 001	38 686	(2 686)	-7%	475 805
Investment revenue	8 035	18 232	18 232	2 022	2 022	1 519	503	33%	4 950
Transfers and subsidies - Operational	155 962	163 277	163 277	60 303	60 303	41 096	19 207	47%	163 277
Other own revenue	72 213	75 533	75 533	2 087	2 087	6 294	(4 208)	-67%	55 771
Total Revenue (excluding capital transfers and contributions)	815 731	901 055	901 055	117 289	117 289	102 577	14 712	14%	879 582
Employee costs	279 952	333 063	333 063	21 987	21 987	27 715	(5 728)	-21%	333 063
Remuneration of Councillors	6 721	7 674	7 674	578	578	639	(61)	-10%	7 674
Depreciation and amortisation	35 903	40 059	40 059	3 338	3 338	3 338	-		40 059
Interest	8 798	13 428	13 428	36	36	1 119	(1 083)	-97%	13 428
Inventory consumed and bulk purchases	177 094	225 784	225 784	169	169	13 916	(13 747)	-99%	225 784
Transfers and subsidies	5 626	12 230	12 230	-	-	1 019	(1 019)	-100%	12 230
Other expenditure	226 573	268 038	268 038	558	558	22 340	(21 782)	-98%	268 038
Total Expenditure	740 667	900 274	900 274	26 667	26 667	70 087	(43 420)	-62%	900 274
Surplus/(Deficit)	75 064	780	780	90 622	90 622	32 490	58 132	179%	(20 693)
Transfers and subsidies - capital (monetary allocations)	36 538	37 468	37 468	-	-	3 122	(3 122)	-100%	37 468
Transfers and subsidies - capital (in-kind)	36 538	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	148 141	38 248	38 248	90 622	90 622	35 613	55 010	154%	16 775
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	148 141	38 248	38 248	90 622	90 622	35 613	55 010	154%	16 775
Capital expenditure & funds sources									
Capital expenditure	84 795	109 432	109 432	-	-	9 119	(9 119)	-100%	109 432
Capital transfers recognised	33 517	34 335	34 335	-	-	2 861	(2 861)	-100%	34 335
Borrowing	32 098	45 150	45 150	-	-	3 762	(3 762)	-100%	45 150
Internally generated funds	19 180	29 947	29 947	-	-	2 496	(2 496)	-100%	29 947
Total sources of capital funds	84 795	109 432	109 432	-	-	9 119	(9 119)	-100%	109 432
Financial position									
Total current assets	-	429 672	429 672		536 206				429 672
Total non current assets	-	1 335 112	1 335 112		1 255 497				1 335 112
Total current liabilities	-	426 612	426 612		348 362				426 612
Total non current liabilities	-	190 333	190 333		163 312				190 333
Community wealth/Equity	-	1 147 839	1 147 839		1 280 030				1 147 839
Cash flows									
Net cash from (used) operating	-	75 138	75 138	50 430	50 430	32 109	(18 320)	-57%	75 138
Net cash from (used) investing	-	(98 470)	(98 470)	-	-	10 033	10 033	100%	(98 470)
Net cash from (used) financing	-	19 383	19 383	(400)	(400)	2 973	3 374	113%	19 383
Cash/cash equivalents at the month/year end	-	55 791	55 791	-	145 108	104 856	(40 252)	-38%	91 129
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	40 402	10 630	9 719	8 205	256 501	-	-	-	325 457
Creditors Age Analysis									
Total Creditors	-	-	-	-	-	-	-	-	-

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end July 2023 amounts to R117.3 million, this is an over performance of 11%. The detail on revenue per item can be seen on executive summary.

Expenditure by vote

The expenditure by vote as at July 2023 amounts R26.7 million. The total expenditure budget is under performing by 64.5%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
									%	
R thousands										
Revenue by Vote	1									
Vote 1 - Council		18	2 918	2 918	-	-	-	-		2 918
Vote 2 - Office of the Municipal Manager		130 227	62 081	62 081	60 408	60 408	92	60 316	65568,5%	62 081
Vote 3 - Community Services		111 344	137 471	137 471	4 845	4 845	11 456	(6 610)	-57,7%	137 471
Vote 4 - Corporate Services		690	19	19	-	-	2	(2)	-100,0%	19
Vote 5 - Financial Services		168 647	207 447	207 447	17 756	17 756	23 196	(5 440)	-23,5%	207 447
Vote 6 - Economic Development & Planning		19 486	21 821	21 821	715	715	1 818	(1 103)	-60,7%	21 821
Vote 7 - Engineering Services		426 099	506 765	506 765	33 564	33 564	69 136	(35 571)	-51,5%	506 765
Total Revenue by Vote	2	856 512	938 523	938 523	117 289	117 289	105 699	11 590	11,0%	938 523
Expenditure by Vote	1									
Vote 1 - Council		8 072	13 229	13 229	594	594	1 106	(512)	-46,3%	13 229
Vote 2 - Office of the Municipal Manager		(82 599)	24 180	24 180	1 893	1 893	2 015	(121)	-6,0%	24 180
Vote 3 - Community Services		186 318	220 646	220 646	9 084	9 084	18 387	(9 303)	-50,6%	220 646
Vote 4 - Corporate Services		56 481	81 193	81 193	2 668	2 668	6 766	(4 098)	-60,6%	81 193
Vote 5 - Financial Services		77 465	67 121	67 121	2 422	2 422	5 593	(3 172)	-56,7%	67 121
Vote 6 - Economic Development & Planning		43 904	43 237	43 237	2 007	2 007	3 603	(1 596)	-44,3%	43 237
Vote 7 - Engineering Services		446 005	450 669	450 669	7 998	7 998	32 616	(24 618)	-75,5%	450 669
Total Expenditure by Vote	2	735 645	900 274	900 274	26 667	26 667	70 087	(43 420)	-62,0%	900 274
Surplus/ (Deficit) for the year	2	120 866	38 248	38 248	90 622	90 622	35 613	55 010	154,5%	38 248

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Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) -

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Community Services		1 685	4 780	4 780	-	-	398	(398)	-100%	4 780
Vote 4 - Corporate Services		2 069	1 016	1 016	-	-	85	(85)	-100%	1 016
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		39 723	40 959	40 959	-	-	3 413	(3 413)	-100%	40 959
Total Capital Multi-year expenditure	4,7	43 476	46 755	46 755	-	-	3 896	(3 896)	-100%	46 755
Single Year expenditure appropriation	2									
Vote 1 - Council		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	1 000	1 000	-	-	83	(83)	-100%	1 000
Vote 3 - Community Services		5 571	835	835	-	-	70	(70)	-100%	835
Vote 4 - Corporate Services		59	561	561	-	-	47	(47)	-100%	561
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		435	304	304	-	-	25	(25)	-100%	304
Vote 7 - Engineering Services		35 254	59 977	59 977	-	-	4 998	(4 998)	-100%	59 977
Total Capital single-year expenditure	4	41 319	62 677	62 677	-	-	5 223	(5 223)	-100%	62 677
Total Capital Expenditure	3	84 795	109 432	109 432	-	-	9 119	(9 119)	-100%	109 432
Capital Expenditure - Functional Classification										
Governance and administration		2 531	20 857	20 857	-	-	1 738	(1 738)	-100%	20 857
Executive and council		-	1 000	1 000	-	-	83	(83)	-100%	1 000
Finance and administration		2 531	19 857	19 857	-	-	1 655	(1 655)	-100%	19 857
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		5 613	4 265	4 265	-	-	355	(355)	-100%	4 265
Community and social services		2 359	2 880	2 880	-	-	240	(240)	-100%	2 880
Sport and recreation		921	1 000	1 000	-	-	83	(83)	-100%	1 000
Public safety		2 334	385	385	-	-	32	(32)	-100%	385
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		9 570	13 973	13 973	-	-	1 164	(1 164)	-100%	13 973
Planning and development		435	304	304	-	-	25	(25)	-100%	304
Road transport		9 135	13 669	13 669	-	-	1 139	(1 139)	-100%	13 669
Environmental protection		-	-	-	-	-	-	-		-
Trading services		67 081	70 337	70 337	-	-	5 861	(5 861)	-100%	70 337
Energy sources		25 389	23 741	23 741	-	-	1 978	(1 978)	-100%	23 741
Water management		25 008	27 350	27 350	-	-	2 279	(2 279)	-100%	27 350
Waste water management		15 302	17 896	17 896	-	-	1 491	(1 491)	-100%	17 896
Waste management		1 383	1 350	1 350	-	-	113	(113)	-100%	1 350
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	84 795	109 432	109 432	-	-	9 119	(9 119)	-100%	109 432
Funded by:										
National Government		26 721	23 581	23 581	-	-	1 965	(1 965)	-100%	23 581
Provincial Government		6 752	10 754	10 754	-	-	896	(896)	-100%	10 754
District Municipality		43	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
Transfers recognised - capital		33 517	34 335	34 335	-	-	2 861	(2 861)	-100%	34 335
Borrowing	6	32 098	45 150	45 150	-	-	3 762	(3 762)	-100%	45 150
Internally generated funds		19 180	29 947	29 947	-	-	2 496	(2 496)	-100%	29 947
Total Capital Funding	7	84 795	109 432	109 432	-	-	9 119	(9 119)	-100%	109 432

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

No Capital Expenditure is reported for the month.

It should be noted that majority of the approved capital projects currently reflect a 0% spending which could mean these projects are under-performing, however cognisance must be taken that various projects are underway and payment for work done will only reflect in subsequent months.

Capital Grants Analysis

Grants	Original Budget	Monthly Actual	Shadow Balance	YTD Expenditure
MIG	20 299 130.00	0	0	0
INEP	3 281 739.00	0	0	0
INFORMAL SETTLEMENTS	10 000 000.00	0	0	0
LIBRARY CONDITIONAL GRANT	450 000.00	0	0	0
RSEP	304 348.00	0	0	0
BORROWINGS	45 150 000.00	0	0	0
AFR	29 946 887.00	0	0	0
TOTAL	109 432 104.00	0	0	0

BITOU LOCAL MUNICIPALITY

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

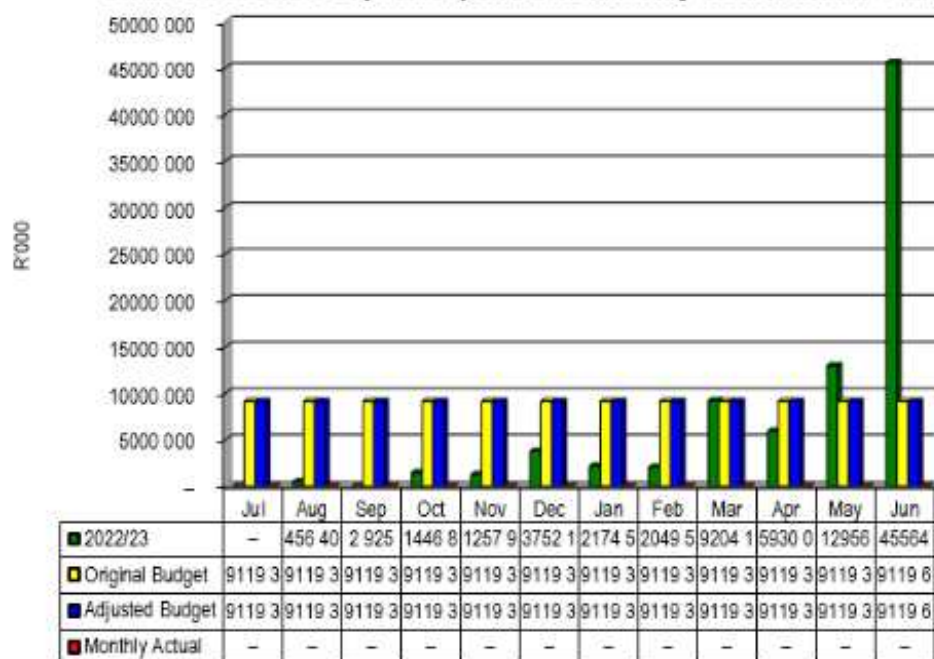
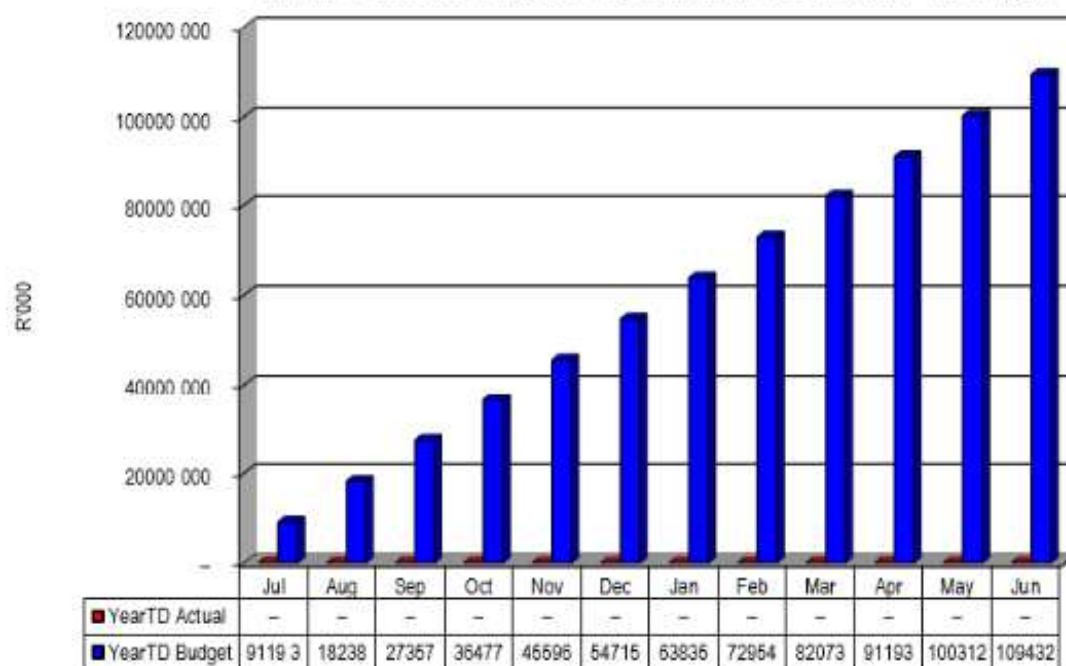


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position -

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		–	55 750	55 750	145 108	55 750
Trade and other receivables from exchange transactions		–	43 839	43 839	45 107	43 839
Receivables from non-exchange transactions		–	100 771	100 771	73 902	100 771
Current portion of non-current receivables		–	11	11	10	11
Inventory		–	16 538	16 538	15 899	16 538
VAT		–	212 584	212 584	256 053	212 584
Other current assets		–	180	180	128	180
Total current assets		–	429 672	429 672	536 206	429 672
Non current assets						
Investments		–	–	–	–	–
Investment property		–	12 692	12 692	12 692	12 692
Property, plant and equipment		–	1 322 385	1 322 385	1 242 771	1 322 385
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	35	35	35	35
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		–	1 335 112	1 335 112	1 255 497	1 335 112
TOTAL ASSETS		–	1 764 784	1 764 784	1 791 704	1 764 784
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	19 531	0
Consumer deposits		–	9 848	9 848	10 934	9 848
Trade and other payables from exchange transactions		–	79 612	79 612	34 686	79 612
Trade and other payables from non-exchange transactions		–	(15 640)	(15 640)	(10 143)	(15 640)
Provision		–	57 320	57 320	38 499	57 320
VAT		–	239 157	239 157	252 632	239 157
Other current liabilities		–	56 316	56 316	2 223	56 316
Total current liabilities		–	426 612	426 612	348 362	426 612
Non current liabilities						
Financial liabilities		–	121 558	121 558	82 224	121 558
Provision		–	10 320	10 320	12 571	10 320
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	58 456	58 456	68 517	58 456
Total non current liabilities		–	190 333	190 333	163 312	190 333
TOTAL LIABILITIES		–	616 946	616 946	511 673	616 946
NET ASSETS	2	–	1 147 839	1 147 839	1 280 030	1 147 839
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	1 099 339	1 099 339	1 266 912	1 099 339
Reserves and funds		–	48 500	48 500	13 118	48 500
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	–	1 147 839	1 147 839	1 280 030	1 147 839

BITOU LOCAL MUNICIPALITY

The table above reflects the statement of financial position of the municipality. The total current assets at the end of June 2023 amounts to R536.2 million. The municipality reports total short-term investments at R 107.2 million and cash of R38.1 million for the month. The municipality reports a positive cashbook balance of R38.1 million.

The current liabilities for the month amounts R348.4 million. The current ratio for the month equates 1.53:1, which is below best practice norms. The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations.

Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow -										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	163 156	163 156	12 469	12 469	13 596	(1 127)	-8%	163 156
Service charges		-	422 573	422 573	26 568	26 568	35 214	(8 646)	-25%	422 573
Other revenue		-	22 595	22 595	196	196	1 883	(1 687)	-90%	22 595
Transfers and Subsidies - Operational		-	163 277	163 277	60 874	60 874	40 035	20 839	52%	163 277
Transfers and Subsidies - Capital		-	37 468	37 468	3 420	3 420	833	2 587	310%	37 468
Interest		-	8 221	8 221	1 594	1 594	685	909	133%	8 221
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(716 494)	(716 494)	(54 655)	(54 655)	(59 019)	(4 363)	7%	(716 494)
Interest		-	(13 428)	(13 428)	(36)	(36)	(1 119)	(1 083)	97%	(13 428)
Transfers and Subsidies		-	(12 230)	(12 230)	-	-	-	-		(12 230)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	75 138	75 138	50 430	50 430	32 109	(18 320)	-57%	75 138
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	10 962	10 962	-	-	913	(913)	-100%	10 962
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(109 432)	(109 432)	-	-	9 119	9 119	100%	(109 432)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(98 470)	(98 470)	-	-	10 033	10 033	100%	(98 470)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	40 150	40 150	-	-	3 346	(3 346)	-100%	40 150
Increase (decrease) in consumer deposits		-	-	-	140	140	-	140	0%	-
Payments										
Repayment of borrowing		-	(20 767)	(20 767)	(540)	(540)	(372)	168	-45%	(20 767)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	19 383	19 383	(400)	(400)	2 973	3 374	113%	19 383
NET INCREASE/ (DECREASE) IN CASH HELD		-	(3 949)	(3 949)	50 030	50 030	45 116			(3 949)
Cash/cash equivalents at beginning:		-	59 740	59 740		95 078	59 740			95 078
Cash/cash equivalents at month/year end:		-	55 791	55 791		145 108	104 856			91 129

The municipality is reporting a positive R50.4 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income and a sharp Increase is usually anticipated upon the start of the book year as procurement processes are starting out.

We have no monthly actual net cash (**used**) on investing as it is mostly influenced by spending on capital projects.

The net cash (**used**) for financing activities are mostly influenced by the repayment of loans. The amount as at July 2023 amounts to R 400 128. The previous bi-annual redemption was done in June 2023. The next payment will occur in December 2023:

BITOU LOCAL MUNICIPALITY

December 2023 Future Payments:						R	14 497 761,88
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount	Total Instalment		
ABSA - 2015/2016	Friday, 29 December 2023	22 December 2023	R 432 735,63	R 1 215 459,53	R	1 648 195,16	
ABSA - 2016/2017	Friday, 29 December 2023	22 December 2023	R 657 971,02	R 1 355 611,19	R	2 013 582,21	
Sub for Financial Institution				R 2 571 070,72	R	3 661 777,37	
DBSA - 103437/1	Friday, 29 December 2023	22 December 2023	R 819 487,88	R 879 304,74	R	1 698 792,62	
DBSA - 103437/2	Friday, 29 December 2023	22 December 2023	R 20 390,30	R 174 975,51	R	195 365,81	
Sub for Financial Institution				R 1 054 280,25	R	1 894 158,43	
Ref: 537504	STANDARD BANK - 282024913	Friday, 29 December 2023	R 293 512,09	R 1 173 158,69	R	1 466 670,78	
Ref: 536665	STANDARD BANK - 082602247	Friday, 29 December 2023	R 107 618,74	R 917 973,73	R	1 025 592,47	
Sub for Financial Institution				R 2 091 132,42	R	2 492 263,25	
NEDBANK - 2017/2018	Friday, 29 December 2023	22 December 2023	R 1 015 517,53	R 1 520 885,97	R	2 536 403,50	
NEDBANK - 2022/2023	Friday, 29 December 2023	22 December 2023	R 2 086 669,46	R 970 848,91	R	3 057 518,37	
NEDBANK - 2022/2023	Monthly	Debit Order	R 161 879,12	R 693 761,84	R	855 640,96	
Sub for Financial Institution					R	6 449 562,83	
June 2024 Future Payments:						R	14 497 662,83
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount	Total Instalment		
ABSA - 2015/2016	Wednesday, 28 June 2023	24 June 2023	R 365 243,68	R 1 282 951,48	R	1 648 195,16	
ABSA - 2016/2017	Wednesday, 28 June 2023	24 June 2023	R 582 953,94	R 1 430 628,31	R	2 013 582,25	
Sub for Financial Institution					R	3 661 777,41	
DBSA - 103437/1	Wednesday, 28 June 2023	24 June 2023	R 761 649,62	R 937 143,00	R	1 698 792,62	
DBSA - 103437/2	Wednesday, 28 June 2023	24 June 2023	R 10 361,98	R 184 883,47	R	195 245,45	
Sub for Financial Institution					R	1 894 038,07	
Ref: 537504	STANDARD BANK - 282024913	Wednesday, 28 June 2023	R 55 300,26	R 970 313,50	R	1 025 613,76	
Ref: 536665	STANDARD BANK - 082602247	Wednesday, 28 June 2023	R 226 164,74	R 1 240 506,04	R	1 466 670,78	
Sub for Financial Institution					R	2 492 284,54	
NEDBANK - 2017/2018	Wednesday, 28 June 2023	24 June 2023	R 951 008,17	R 1 585 395,30	R	2 536 403,47	
NEDBANK - 2022/2023	Wednesday, 28 June 2023	24 June 2023	R 2 006 908,42	R 1 050 609,96	R	3 057 518,38	
NEDBANK	Wednesday, 28 June 2023	24 June 2023	R 120 296,45	R 735 344,51	R	855 640,96	
Sub for Financial Institution					R	6 449 562,81	

The municipality reports cash and cash equivalents amounting to R145.1 million, this includes cash at bank and short-term investment

BITOU LOCAL MUNICIPALITY

Section 5 – Debtors’ analysis

5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 213	2 838	2 680	2 622	71 869	-	-	-	86 220	74 490	6	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 619	1 056	594	435	14 402	-	-	-	29 106	14 837	12	-
Receivables from Non-exchange Transactions - Property Rates	1400	11 390	1 983	1 402	1 079	43 455	-	-	-	59 310	44 534	5	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 219	2 875	3 075	2 460	88 753	-	-	-	103 383	91 213	2	-
Receivables from Exchange Transactions - Waste Management	1600	3 842	1 722	1 779	1 440	52 052	-	-	-	60 835	53 492	1	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	119	155	189	169	(14 029)	-	-	-	(13 397)	(13 860)	0	-
Total By Income Source	2000	40 402	10 630	9 719	8 205	256 501	-	-	-	325 457	264 707	25	-
2022/23 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	603	95	114	131	926	-	-	-	1 870	1 057	-	-
Commercial	2300	3 450	887	807	285	5 605	-	-	-	11 034	5 890	-	-
Households	2400	36 348	9 647	8 798	7 789	249 971	-	-	-	312 553	257 760	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	40 402	10 630	9 719	8 205	256 501	-	-	-	325 457	264 707	-	-

Debtor’s age analysis

The debtors’ book of the municipality reflects R 256.5 million on outstanding debtors older than 121 days and a total outstanding amount of R 325.5 million.

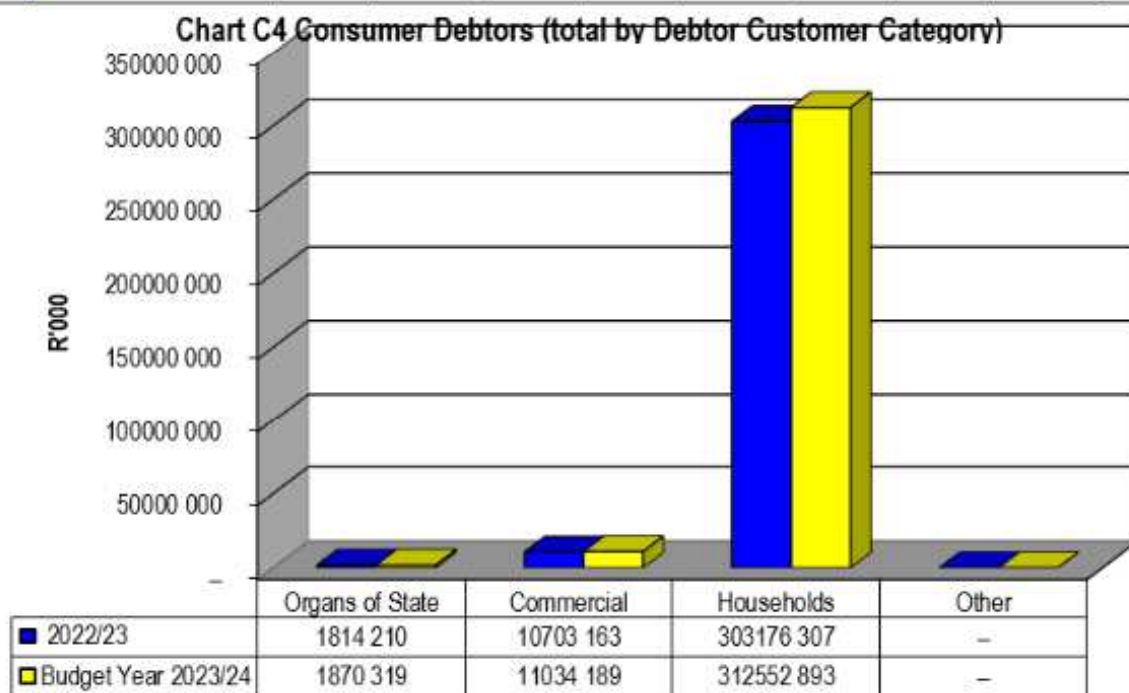
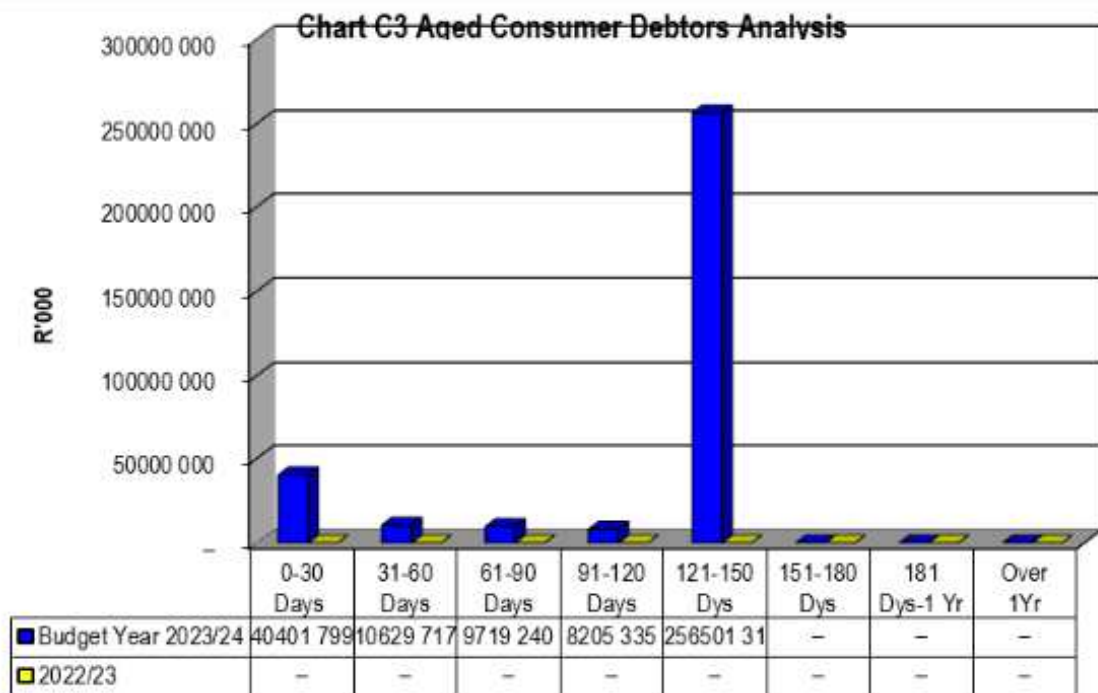
The contributors to the outstanding debt remain the household debt which represent 96% of total debt, followed by businesses with 3.4% and organs of state contributing 0.6%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arrears and applying water restrictions in arrears where Eskom is the electricity distributor. Customers are informed prior to these actions being implemented by way of a disconnection notice. Disconnection notices are sent monthly out to all customers with outstanding accounts after the due date which is 7th of every month.

The collection rate for the month of July 2023 is 76.30%. See below debtor payment percentage breakdown achieved for July 2023.

DETAILS	Jul-23
Gross Debtors Opening Balance	311 714 712,48
Billed Revenue	57 873 922,28
Gross Debtors Closing Balance	325 457 401,09
Bad Debt Written off	28 348,72
Payment received	44 159 582,39
Billed Revenue	57 873 922,28
% Debtor payment achieved	76,30%

BITOU LOCAL MUNICIPALITY



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

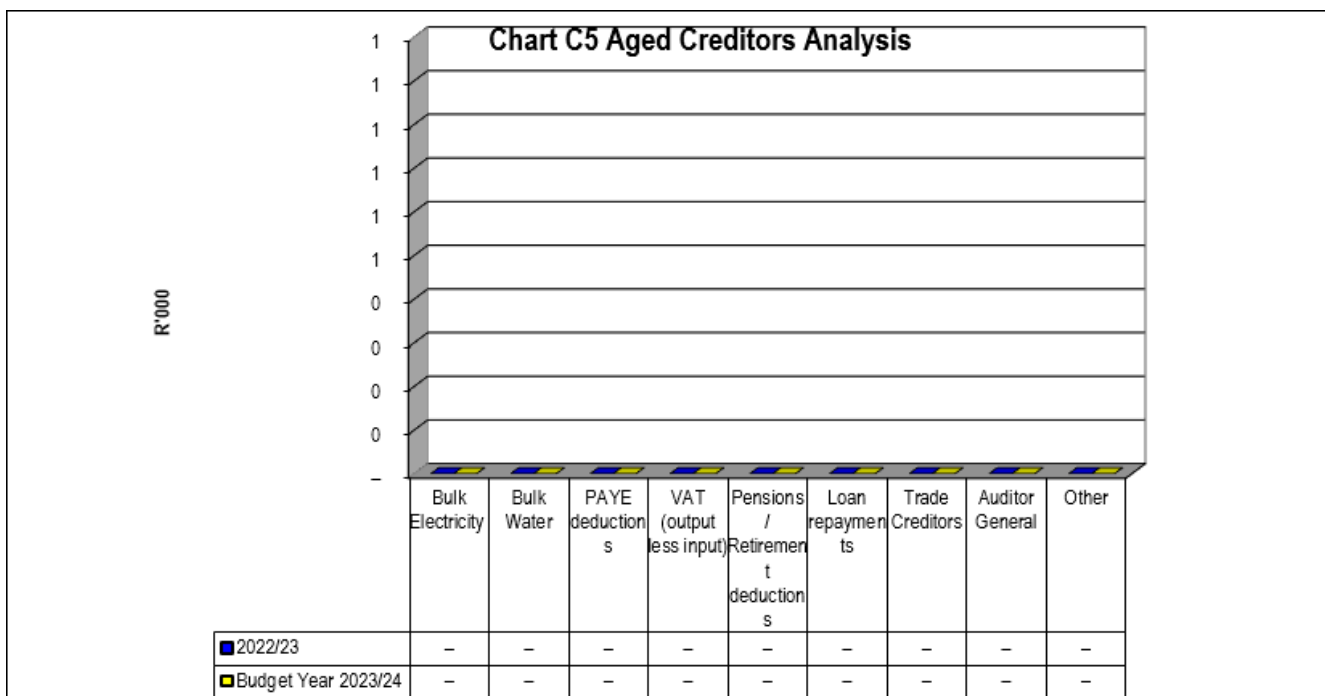
6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
R thousands		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

Creditors Age Analysis

The municipality reports no trade creditors for June 2023 compared to R4.6 million reported in May 2023.



BITOU LOCAL MUNICIPALITY

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank: 488607000-074		91 days	Fixed deposit			9%			03/07/2023	20 565	-	-20565256,64	-	-
Nedbank: 1766000029		180 days	Fixed deposit			9%			19/09/2023	14 335	-		-	14 335
Abisa Bank: 9378543662		Call deposit	Call deposit			8%			Call deposit	7 530	-		-	7 530
Abisa Bank:9377092408-3		Call deposit	Call deposit			8%			Call deposit	2 737	-		-	2 737
Abisa Bank:2081155032		150 days	Fixed deposit			10%			04/12/2023	-	-		13 150	13 150
Abisa Bank:9380348553		Call deposit	Call deposit			9%			Call deposit	-	-		18 000	18 000
Nedbank: 1766000029 - 2		360 days	Fixed deposit			10%			01/07/2024	-	-		12 500	12 500
Standard Bank: 488607000-075		120 days	Fixed deposit			9%			04/11/2023	-	-		14 000	14 000
Standard Bank: 488607000-076		60 days	Fixed deposit			9%			05/09/2023	-	-		20 000	20 000
Standard Bank: 488607000-077		90 days	Fixed deposit			9%			16/10/2023	-	-		5 000	5 000
Municipality sub-total										45 167	-	(20 565)	82 650	107 252

Investment portfolio analysis

The municipality has investments with a total value of R107.3 million as at July 2023. Interest earned on fixed deposits will only be recognised upon maturity, but it will be accrued at year end.

BITOU LOCAL MUNICIPALITY

Section 8 – Grant Performance

8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M01)
WATER SERVICES INFRASTRUCTURE GRANT	-
LOCAL GOVERNMENT, WATER AND RELATED SETA	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	-
EQUITABLE SHARE	60 303 000,00
HUMAN SETTLEMENT DEVELOPMENT - OPERATIONAL	-
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	-
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES - OP	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	-
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP)	-
THUSONG SERVICES CENTRES	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

60 303 000,00

The table above reflects the income recognition done for the month of July 2023. Transfers and subsidies amount to R 60.3 million, which includes capital and operational grants.

Grant Description	Year- To-Date Actual Balance (M01)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	673 043,49
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	2 747 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	-
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	-
EQUITABLE SHARE	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	-
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	-
COMMUNITY DEVELOPMENT WORKERS	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	500 000,00

3 920 043,49

The table above reflects the grant receipts for July 2023.

Municipal manager's quality certification

Municipal manager's quality certification

An in-year report must be covered by a quality certificate in the format described below:

QUALITY CERTIFICATE

I, **Mbulelo Memani**, the Municipal Manager of Bitou Local Municipality, hereby certify that -
(mark as appropriate)

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

For the month ended 31 July 2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: Mr. M Memani

Municipal Manager of Bitou Local Municipality – WC047

Date

15/08/2023