

BITOU LOCAL MUNICIPALITY



# **Third Adjustments Budget for the 2023/2024 financial year.**

## **28 February 2024**



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## **Glossary**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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

### **Section 1 – Mayor’s Report**

#### ***1.1 Municipal Adjustment Budget***

The 2023/2024 MTREF was approved by Council on 29 May 2023 in accordance with Section 24(1) of the Local Government: Municipal Finance Management Act, 2003(Act 56 of 2003).

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

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

*An adjustments budget-*

*(a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;*

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

*(d) may authorise the utilisation of projected savings in one vote towards spending under another vote;*

*(f) may correct any errors in the annual budget; and*

*(g) may provide for any other expenditure within a prescribed framework.*

Regulation 23(1) of the Municipal Budget and Reporting Regulations determine the following:

“An adjustments budget referred to in section 28(b), (d) and (f) of the Act may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in council, but not later than 28 February of the current year.”

The Adjustments Budget tabled here today does not shift the priorities and overall direction of the current budget; it merely allows us scope to accelerate or decelerate certain programs to ensure that service delivery continues uninterrupted and that community needs identified in the IDP are met in accordance with the mandate of the municipality.

#### **1.1 Reasons for the adjustments budget**

The reasons for the recommendation to adopt an adjustments budget as per legislative framework quoted above, are the following in accordance with the framework provided:

1. To adjust revenue projections downward where it is evident that revenue targets will not be met.
2. To adjust expenditure upward where it is evident that the allocations were insufficient to address service delivery needs of the communities.
3. To correct errors identified in the original budget and to utilise savings in one vote towards spending on another.

4. To incorporate additional grant funding received in both the operating and capital budget

Further adjustment details are listed below:

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

Multi-year funds have been shifted in capital programs in accordance with the capital budget rollout plan.

**1.1.2 Allocations and grant adjustments**

Grant funding increased by R 9 537 000.00 as a result of additional grant funding received from various sources. The grants are appropriated in the 2023/2024 adjustment budget as follows:

**Operating grant additional funding**

Approved additional operating funding amounting to R 6 537 000.00, this is made up of:

- Financial Management Capacity Building Grant – R200 000.00
- Human Settlements Development Grant – R 6 269 000.00
- Library Service: Replacement funding for most vulnerable municipalities – (R6 000)
- Community Library Services Grant – R 74 000

**Capex additional funding**

The Capital grant funding reflects an increase of R 3 000 000.00 made up as follows:

- Informal Settlement Upgrading Partnership Grant Increasing by R 3 000 000.00
- MIG budget is reducing due to a shift of funding from Capital to Operational, in the respect of the PMU, expenditure to the amount of R 993 217,33

Capital projects from own Funding is decreasing by R 1 003 961.00

Funding from borrowing is also decreasing by R 8 674 483.00. It should be noted that these projects have been shifted to the 2024/2025 financial year.

The total net effect of the aforementioned is a decrease in the capital budget in the amount of R 7 671 661.33

**1.1.3 Appropriation of additional revenues that have become available**

No material additional revenue from own sources has become available that require appropriation in the budget to accelerate current programs or projects

**1.1.4 Correction of errors and adjustments in the annual budget**

The following were identified in the budget and require either an adjustment or correction:

1. Overtime and standby allowances were under budgeted when considering service delivery needs and the effect of load shedding and an adjustment had to be made.
2. Various adjustments in salary related expenditure needed to be made to ensure correct allocation of salary related expenditure to relevant sections.

3. Realistically anticipated revenue to be collected for the various revenue sources have not materialised and were adjusted downwards to be in line with the actual performance, the reasons for the adjustments are alluded to in section 2, under the executive summary.
4. The decrease in the amount budgeted for bulk electricity purchases, was necessary due to a combination of the increase in SSEG in our town coupled with the increased and persistent loadshedding, causing lower demand which could not have been accurately predicted when the original budget was compiled. The budget for this item is decreasing with R5 Million.
5. Upon considering the additional grants allocated to the municipality as well as the over performance of revenue from fines, contracted services had to be adjusted upwards to make provision for the expenditure associated with the increase in revenue.

### **1.2 Recommendation to council regarding the Adjustments Budget**

Taking into consideration the reasons listed in paragraph 1.1, coupled with the result as reported in the mid-year budget and performance assessment, it is recommended that Council approves the adjustments budget.

### **1.3 Recommendation to council regarding the SDBIP**

That the Departmental SDBIP be reviewed within directorates where applicable.

### **RECOMMENDATION:**

- a. That the second annual adjustments budget of Bitou Municipality for the financial year 2023/2024, be approved as indicated in the following tables:
  - i. Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
  - ii. Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
  - iii. Table B4: Adjustments Budget Financial Performance (revenue by source)
  - iv. Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
  - v. Table B6: Budgeted Financial Position
  - vi. Table B7: Budgeted Cash Flow
  - vii. Table B8: Cash backed reserves/Accumulated surplus reconciliation
  - viii. Table B9: Asset Management
  - ix. Table B10: Basic service delivery measurement
  - x. Supporting Tables SB1 – SB 20
- b. That the Departmental SDBIP be reviewed, where necessary within directorates where applicable and impacted on through the approval of the adjustments budget.
- c. That the adjustments budget be submitted to the authorities and in the format as required by law

## SECTION 2 - EXECUTIVE SUMMARY

### Introduction

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

### Operating Budget

The following adjustments were affected:

### Revenue by Source

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

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	241 830	241 830	-	-	-	-	(9 153)	(9 153)	232 677	278 221	320 103
Service charges - Water	2	86 725	86 725	-	-	-	-	(3 753)	(3 753)	82 972	90 714	94 887
Service charges - Waste Water Management	2	77 663	77 663	-	-	-	-	(10 789)	(10 789)	66 874	81 236	84 973
Service charges - Waste Management	2	58 016	58 016	-	-	-	-	(11 232)	(11 232)	46 784	57 085	61 034
Sale of Goods and Rendering of Services		11 571	11 571	-	-	-	-	(12)	(12)	11 559	8 443	8 831
Agency services		3 014	3 014	-	-	-	-	(212)	(212)	2 803	3 153	3 298
Interest earned from Receivables		13 282	13 282	-	-	-	-	2 200	2 200	15 483	11 964	10 645
Interest earned from Current and Non Current Assets		4 950	4 950	-	-	-	-	7 375	7 375	12 325	5 200	5 326
Rental from Fixed Assets		1 030	1 030	-	-	-	-	87	87	1 117	1 118	1 214
Licence and permits		589	589	-	-	-	-	681	681	1 269	616	644
Operational Revenue		2 207	2 207	-	-	-	-	9 019	9 019	11 226	2 433	1 046
<b>Non-Exchange Revenue</b>												
Property rates		179 779	179 779	-	-	-	-	24	24	179 802	191 710	204 432
Surcharges and Taxes		1 500	1 500	-	-	-	-	-	-	1 500	1 553	1 684
Fines, penalties and forfeits		31 699	31 699	-	-	-	-	13 397	13 397	45 096	33 065	34 491
Licences or permits		696	696	-	-	-	-	-	-	696	728	761
Transfer and subsidies - Operational		163 277	167 719	-	-	-	-	7 545	7 545	175 264	270 154	265 575
Interest		3 759	3 759	-	-	-	-	(1 629)	(1 629)	2 130	3 384	3 008
Operational Revenue		15 518	15 518	-	-	-	-	(782)	(782)	14 735	16 205	16 950
Gains on disposal of Assets		3 950	3 950	-	-	-	-	-	-	3 950	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>901 055</b>	<b>905 497</b>	-	-	-	-	<b>2 766</b>	<b>2 766</b>	<b>908 263</b>	<b>1 056 980</b>	<b>1 118 902</b>

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R 908,263 Million for the 2023/2024 adjustments budget an increase of

R 2.8 Million. The following revenue sources were adjusted:

### Service Charges - Electricity Revenue

Electricity has been adjusted downwards by R9.2 Million due to continuous loadshedding and longer downtime due to the different stages and an increase in our customer base moving to SSEG. The increase in consumption anticipated in the colder months will not meet the current budgeted target and thus the need for adjustment.



#### Service Charges - Water Revenue

Revenue from the sale of water has been adjusted downward by R3.8 Million. The peak demand season for this revenue source has passed and based on the established trend it is necessary to adjust it downward. The additional number of indigent customers that require subsidization and therefore the increase in revenue foregone have therefore caused the revenue to be adjusted downward.

#### Service Charges - Sanitation Revenue

This revenue source has continuously been underperforming and the effect of the increase in the number of indigent customers has led to an adjustment of R10.8 Million to bring this source in line with the actual revenue trend.

#### Service Charges - Refuse Revenue

Refuse revenue has been adjusted downward with R11.2 Million. This revenue source has been adjusted downwards as a result of the under performance in the current financial year, the increase in the number of indigents that require subsidization with the associated increase in revenue foregone contributed to the necessity for the reduction in the anticipated revenue. The initial revenue enhancement assessments done by management as well as the results of the implementation of the revenue enhancement program, has also shown that not all customers are charged appropriately for the volume of refuse generated and that there are various anomalies in respect of the level of service rendered and the associated billing that require correction.

The continued increase in the indigent base remain an area of concern which may also impact on the future years revenue predictions and may cause a prolonged financial recovery period.

#### Fines Penalties and Forfeits

Fines are adjusted upwards due to an anticipated over performance based on the current trend, it is projected that the Municipality will gain an additional R13.4 Million in revenue from this source, it must be borne in mind that provision for unpaid fines is still to be set-off against the revenue raised.

#### Transfers and Subsidies (Operating)

Transfers and Subsidies (Operating) reflects a net increase of R 7.5 Million as a result of the additional grant received.

#### Interest earned from Receivables

Interest on outstanding debtors accounts have been adjusted as this source of revenue is already overperforming from its budgeted amount. The collection of the interest raised on arrears remain doubtful to collect but the adjustment is necessary in ensuring that the requirement of the accounting framework is met.

#### Interest earned from Current and Non Current Assets

Due to the recovery plan initiative and prudent spending the municipality was able to invest funds generated an over expected interest revenue on these investments. Based on current investments, it is expected that the revenue from this source will increase by approximately R7.4 Million for the financial year.

#### Operational Revenue

The increase in operational revenue, is as a result of revenue from development charges that have been paid to the municipality. The increase is to bring the revenue item in line and to make provision for any additional income that may accrue.

## Expenditure by Type

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

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Expenditure By Type</b>												
Employee related costs		333 063	333 013	-	-	-	-	2 072	2 072	335 084	353 642	375 850
Remuneration of councillors		7 674	7 674	-	-	-	-	1	1	7 675	8 050	8 428
Bulk purchases - electricity		206 241	206 241	-	-	-	-	(5 000)	(5 000)	201 241	214 478	235 925
Inventory consumed		19 543	19 867	-	-	-	-	633	633	20 500	22 300	21 734
Debt impairment		18 270	18 270	-	-	-	-	0	0	18 270	19 001	19 894
Depreciation and amortisation		40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Interest		13 428	13 428	-	-	-	-	-	-	13 428	16 257	18 829
Contracted services		95 793	99 605	-	-	-	-	2 800	2 800	102 405	145 240	142 099
Transfers and subsidies		12 230	11 825	-	-	-	-	700	700	12 525	6 300	6 600
Irrecoverable debts written off		64 900	64 900	-	-	-	-	-	-	64 900	58 575	52 255
Operational costs		89 075	89 884	-	-	-	-	(258)	(258)	89 627	101 695	106 698
<b>Total Expenditure</b>		<b>900 274</b>	<b>904 766</b>	-	-	-	-	<b>948</b>	<b>948</b>	<b>905 714</b>	<b>987 598</b>	<b>1 031 636</b>
<b>Surplus/(Deficit)</b>		<b>780</b>	<b>731</b>	-	-	-	-	<b>1 818</b>	<b>1 818</b>	<b>2 549</b>	<b>69 382</b>	<b>87 267</b>
Transfers and subsidies - capital (monetary allocations)		37 488	59 970	-	-	-	-	(692)	(692)	59 278	59 234	45 161
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Surplus/(Deficit) after income tax</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Surplus/ (Deficit) for the year</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>

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

### *1. Employee related costs*

The increase in Employee Related Cost is a result of additional funds for overtime and standby due to the continuous loadshedding stages as well as to provide for the under budgeting in the original budget.

### *2. Bulk Purchases*

As previously alluded to, the Bulk electricity reduction, is due to the increase in SSEG in our town coupled with the increase in loadshedding, causing lower demand to such an extent that was not known when the original budget was compiled.

### *3. Transfers and Subsidies*

The upwards adjustment is due to the inclusion of events as part of the Municipal social contribution, amounting to R700,000.00.

### *4. Contracted Services*

An increase in the fees payable to the service provider collecting and issuing our fines to meet the expected increase in our revenue generated.

## 2023/2024 Capital Budget Adjustments

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

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5	6	7	8	9	10	11	12		
		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 3 - Community Services		4 780	4 780	-	-	-	-	(944)	(944)	3 836	8 234	7 435
Vote 4 - Corporate Services		1 016	1 016	-	-	-	-	122	122	1 138	4 459	1 000
Vote 7 - Engineering Services		40 959	43 244	-	-	-	-	(1 709)	(1 709)	41 534	70 586	73 886
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	46 755	49 039	-	-	-	-	(2 531)	(2 531)	46 508	83 279	82 320
<b>Single-year expenditure to be adjusted</b>	2											
Vote 2 - Office of the Municipal Manager		1 000	1 000	-	-	-	-	(120)	(120)	880	-	-
Vote 3 - Community Services		835	1 686	-	-	-	-	(200)	(200)	1 486	300	-
Vote 4 - Corporate Services		561	561	-	-	-	-	224	224	785	-	-
Vote 6 - Economic Development & Planning		304	304	-	-	-	-	-	-	304	-	-
Vote 7 - Engineering Services		59 977	83 874	-	-	-	-	(5 044)	(5 044)	78 830	8 648	11 076
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		62 677	87 425	-	-	-	-	(5 140)	(5 140)	82 285	8 948	11 076
<b>Total Capital Expenditure - Vote</b>		109 432	136 464	-	-	-	-	(7 672)	(7 672)	128 793	92 226	93 397

The capital budget decreases with R7 671 661 from R 136 464 353 to R 128 792 693

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

### CRR amendments:

The CRR decreased from R 32 977 618 to R 31 973 657,50. The decrease is due savings on projects completed projects that have not yet started, and it is highly unlikely that they will be fully spent by 30 June 2024.

### Borrowing amendments:

Borrowings have been adjusted downward with R 8 674 483 for the following reasons:

- Wittedrift-Storm water upgrades that will only materialise closer to the end of the Financial year, hence a portion being moved to the outer year to accommodate this.
- Brakkloof electrification project has been shifted to the outer year to do a once off completion
- Shifting projects that have not yet commenced and are unlikely to be completed to the outer years of the budget.
- Utilising savings on certain projects to supplement funding shortfalls on others.

### Grants amendments:

#### Informal Settlement Upgrading Partnership Grant:

As per the Gazette received from Provincial Treasury the grant is increasing by R3 000 000.00

## **Adjustments to Budget Funding**

The proposed adjustments will be funded as follows:

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year #1 2024/25	Budget Year #2 2025/26
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
<b>Funded by:</b>												
National Government		23 581	30 400	-	-	-	(993)	-	(993)	29 407	24 986	27 097
Provincial Government		10 754	25 414	-	-	-	3 000	-	3 000	28 414	-	-
Transfers recognised - capital	4	34 335	55 814	-	-	-	2 007	-	2 007	57 821	24 986	27 097
Borrowing		45 150	47 673	-	-	-	-	(8 674)	(8 674)	38 998	39 940	42 300
Internally generated funds		29 947	32 978	-	-	-	-	(1 004)	(1 004)	31 974	27 300	24 000
<b>Total Capital Funding</b>		<b>109 432</b>	<b>136 464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 007</b>	<b>(9 678)</b>	<b>(7 672)</b>	<b>128 793</b>	<b>92 226</b>	<b>93 397</b>

Projects financed out of own funds decrease by R 1 003 961 from the initial R 32 977 618 to R 31 973 657. Projects financed out of Borrowings has decreased by R 8 674 483 from R 47 672 655 to R38 598 172,08. Grants received from the Provincial and National Government increase by R2.0 Million from R 55.8 Million to R 57.7 Million.

Project managers as well as HOD's from the respective service delivery departments were consulted and have committed to ensuring that the capital budget allocations will be spent by the conclusion of the current financial year.

As can be seen in the attached Table B8, the adjustment budget is funded however the municipality needs to ensure it improves its reserves and working capital to ensure that non-cash items and current provisions are cash backed. The current result is not sufficient to ensure long-term financial sustainability and will continue to place pressure on future budgets, it therefore needs to be carefully managed to ensure that the financial turnaround of the municipality is completed.

## **Conclusion on the results of the adjustments budget**

The Revenue Adjustment Budget (excluding capital transfers) increases with R2.8 Million, from R 905,497 Million to R 908,263 Million.

The Adjusted Expenditure Budget increased with R948 000 from R904,766 Million to R 905,714 Million

The overall budgeted surplus increases with R 1.8 Million from R731 000 to R 2,5 Million.

The capital budget decreases with R 7.7 Million from R136,5 Million to R 128.7 Million.

## **Adjustment budget tables**

### **Adjustment Budget Summary**

**WC047 Bitou - Table B1 Adjustments Budget Summary - 28/02/2024**

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
<b>Financial Performance</b>											
Property rates	179 779	179 779	-	-	-	-	24	24	179 802	191 710	204 432
Service charges	464 234	464 234	-	-	-	-	(34 927)	(34 927)	429 307	507 257	560 996
Investment revenue	4 950	4 950	-	-	-	-	7 375	7 375	12 325	5 200	5 326
Transfers recognised - operational	163 277	167 719	-	-	-	-	7 545	7 545	175 264	270 154	265 575
Other own revenue	88 815	88 815	-	-	-	-	22 749	22 749	111 563	82 659	82 573
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>901 055</b>	<b>905 497</b>	-	-	-	-	<b>2 766</b>	<b>2 766</b>	<b>908 263</b>	<b>1 056 980</b>	<b>1 118 902</b>
Employee costs	333 063	333 013	-	-	-	-	2 072	2 072	335 084	353 642	375 850
Remuneration of councillors	7 674	7 674	-	-	-	-	1	1	7 675	8 050	8 428
Depreciation & asset impairment	40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Interest	13 428	13 428	-	-	-	-	-	-	13 428	16 257	18 829
Inventory consumed and bulk purchases	225 784	111 431	-	-	-	-	3 500	3 500	114 930	151 540	148 699
Transfers and subsidies	12 230	11 825	-	-	-	-	700	700	12 525	6 300	6 600
Other expenditure	268 038	387 337	-	-	-	-	(5 325)	(5 325)	382 012	409 748	429 906
<b>Total Expenditure</b>	<b>900 274</b>	<b>904 766</b>	-	-	-	-	<b>948</b>	<b>948</b>	<b>905 714</b>	<b>987 598</b>	<b>1 031 636</b>
<b>Surplus/(Deficit)</b>	<b>780</b>	<b>731</b>	-	-	-	-	<b>1 818</b>	<b>1 818</b>	<b>2 549</b>	<b>69 382</b>	<b>87 267</b>
Transfers and subsidies - capital (monetary allocations)	37 468	59 970	-	-	-	-	(692)	(692)	59 278	59 234	45 161
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Capital expenditure &amp; funds sources</b>											
<b>Capital expenditure</b>	<b>109 432</b>	<b>136 464</b>	-	-	-	-	<b>(7 672)</b>	<b>(7 672)</b>	<b>128 793</b>	<b>92 226</b>	<b>93 397</b>
Transfers recognised - capital	34 335	55 814	-	-	-	2 007	-	2 007	57 821	24 986	27 097
Borrowing	45 150	47 673	-	-	-	-	(8 674)	(8 674)	38 998	39 940	42 300
Internally generated funds	29 947	32 978	-	-	-	-	(1 004)	(1 004)	31 974	27 300	24 000
<b>Total sources of capital funds</b>	<b>109 432</b>	<b>136 464</b>	-	-	-	<b>2 007</b>	<b>(9 678)</b>	<b>(7 672)</b>	<b>128 793</b>	<b>92 226</b>	<b>93 397</b>
<b>Financial position</b>											
Total current assets	429 672	417 368	-	-	-	-	56 054	56 054	473 422	535 796	555 103
Total non current assets	1 335 112	1 362 144	-	-	-	-	(30 300)	(30 300)	1 331 844	1 319 915	1 317 536
Total current liabilities	426 612	418 888	-	-	-	-	(9 071)	(9 071)	409 817	431 708	438 584
Total non current liabilities	190 333	190 333	-	-	-	-	(8 634)	(8 634)	181 699	185 796	192 037
<b>Community wealth/Equity</b>	<b>1 147 839</b>	<b>1 170 291</b>	-	-	-	-	<b>43 459</b>	<b>43 459</b>	<b>1 213 749</b>	<b>1 238 206</b>	<b>1 242 018</b>
<b>Cash flows</b>											
Net cash from (used) operating	75 138	89 910	-	-	-	-	9 949	9 949	99 858	139 294	171 135
Net cash from (used) investing	(98 470)	(125 221)	-	-	-	-	12 791	12 791	(112 430)	(89 026)	(90 197)
Net cash from (used) financing	19 383	19 383	-	-	-	-	-	-	19 383	14 845	21 086
<b>Cash/cash equivalents at the year end</b>	<b>55 791</b>	<b>43 811</b>	-	-	-	-	<b>58 077</b>	<b>58 077</b>	<b>101 888</b>	<b>124 853</b>	<b>161 765</b>
<b>Cash backing/surplus reconciliation</b>											
Cash and investments available	55 750	43 770	-	-	-	-	57 998	57 998	101 768	124 621	161 537
Application of cash and investments	128 919	121 195	-	-	-	-	(55 281)	(55 281)	65 914	83 429	114 570
<b>Balance - surplus (shortfall)</b>	<b>(73 169)</b>	<b>(77 425)</b>	-	-	-	-	<b>113 280</b>	<b>113 280</b>	<b>35 855</b>	<b>41 192</b>	<b>46 967</b>
<b>Asset Management</b>											
Asset register summary (WDV)	1 335 112	1 362 144	-	-	-	-	(35 524)	(35 524)	1 326 620	1 319 915	1 317 536
Depreciation	40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Renewal and Upgrading of Existing Assets	39 934	43 675	-	-	-	-	(2 183)	(2 183)	41 492	51 263	37 358
Repairs and Maintenance	47 306	47 850	-	-	-	-	(2 357)	(2 357)	45 493	83 377	82 135
<b>Free services</b>											
Cost of Free Basic Services provided	53 992	53 992	-	-	-	-	24 188	24 188	78 180	56 986	60 300
Revenue cost of free services provided	3 295	3 295	-	-	-	-	4 062	4 062	7 357	3 447	3 605
<b>Households below minimum service level</b>											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

## Section 3 – B-Schedule tables

### 4.1 2023/24 Adjustments Budget

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

#### Financial Performance (Revenue and Expenditure)

WC047 Bitou - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
<b>Revenue</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	241 830	241 830	-	-	-	-	(9 153)	(9 153)	232 677	278 221	320 103
Service charges - Water	2	86 725	86 725	-	-	-	-	(3 753)	(3 753)	82 972	90 714	94 887
Service charges - Waste Water Management	2	77 663	77 663	-	-	-	-	(10 789)	(10 789)	66 874	81 236	84 973
Service charges - Waste Management	2	58 016	58 016	-	-	-	-	(11 232)	(11 232)	46 784	57 085	61 034
Sale of Goods and Rendering of Services		11 571	11 571	-	-	-	-	(12)	(12)	11 559	8 443	8 831
Agency services		3 014	3 014	-	-	-	-	(212)	(212)	2 803	3 153	3 298
Interest earned from Receivables		13 282	13 282	-	-	-	-	2 200	2 200	15 483	11 964	10 645
Interest earned from Current and Non Current Assets		4 950	4 950	-	-	-	-	7 375	7 375	12 325	5 200	5 326
Rental from Fixed Assets		1 030	1 030	-	-	-	-	87	87	1 117	1 118	1 214
Licence and permits		589	589	-	-	-	-	681	681	1 269	616	644
Operational Revenue		2 207	2 207	-	-	-	-	9 019	9 019	11 226	2 433	1 046
<b>Non-Exchange Revenue</b>												
Property rates		179 779	179 779	-	-	-	-	24	24	179 802	191 710	204 432
Surcharges and Taxes		1 500	1 500	-	-	-	-	-	-	1 500	1 553	1 684
Fines, penalties and forfeits		31 699	31 699	-	-	-	-	13 397	13 397	45 096	33 065	34 491
Licences or permits		696	696	-	-	-	-	-	-	696	728	761
Transfer and subsidies - Operational		163 277	167 719	-	-	-	-	7 545	7 545	175 264	270 154	265 575
Interest		3 759	3 759	-	-	-	-	(1 629)	(1 629)	2 130	3 384	3 008
Operational Revenue		15 518	15 518	-	-	-	-	(782)	(782)	14 735	16 205	16 950
Gains on disposal of Assets		3 950	3 950	-	-	-	-	-	-	3 950	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>901 055</b>	<b>905 497</b>	-	-	-	-	<b>2 766</b>	<b>2 766</b>	<b>908 263</b>	<b>1 056 980</b>	<b>1 118 902</b>
<b>Expenditure By Type</b>												
Employee related costs		333 063	333 013	-	-	-	-	2 072	2 072	335 084	353 642	375 850
Remuneration of councillors		7 674	7 674	-	-	-	-	1	1	7 675	8 050	8 428
Bulk purchases - electricity		206 241	206 241	-	-	-	-	(5 000)	(5 000)	201 241	214 478	235 925
Inventory consumed		19 543	19 867	-	-	-	-	633	633	20 500	22 300	21 734
Debt impairment		18 270	18 270	-	-	-	-	0	0	18 270	19 001	19 894
Depreciation and amortisation		40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Interest		13 428	13 428	-	-	-	-	-	-	13 428	16 257	18 829
Contracted services		95 793	99 605	-	-	-	-	2 800	2 800	102 405	145 240	142 099
Transfers and subsidies		12 230	11 825	-	-	-	-	700	700	12 525	6 300	6 600
Irrecoverable debts written off		64 900	64 900	-	-	-	-	-	-	64 900	58 575	52 255
Operational costs		89 075	89 884	-	-	-	-	(258)	(258)	89 627	101 695	106 698
<b>Total Expenditure</b>		<b>900 274</b>	<b>904 766</b>	-	-	-	-	<b>948</b>	<b>948</b>	<b>905 714</b>	<b>987 598</b>	<b>1 031 636</b>
<b>Surplus/(Deficit)</b>		<b>780</b>	<b>731</b>	-	-	-	-	<b>1 818</b>	<b>1 818</b>	<b>2 549</b>	<b>69 382</b>	<b>87 267</b>
Transfers and subsidies - capital (monetary allocations)		37 468	59 970	-	-	-	-	(692)	(692)	59 278	59 234	45 161
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Surplus/(Deficit) after income tax</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>
<b>Surplus/ (Deficit) for the year</b>		<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>



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

**WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2024**

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
<b>Revenue by Vote</b>	1											
Vote 1 - Council		2 918	2 918	-	-	-	-	-	-	2 918	3 090	3 212
Vote 2 - Office of the Municipal Manager		62 081	62 081	-	-	-	-	67	67	62 149	69 383	75 374
Vote 3 - Community Services		137 471	137 541	-	-	-	-	2 124	2 124	139 665	135 860	143 561
Vote 4 - Corporate Services		19	25	-	-	-	-	516	516	541	19	19
Vote 5 - Financial Services		207 447	208 423	-	-	-	-	5 482	5 482	213 905	220 528	234 659
Vote 6 - Economic Development & Planning		21 821	39 871	-	-	-	-	7 018	7 018	46 889	130 727	96 930
Vote 7 - Engineering Services		506 765	514 608	-	-	-	-	(13 134)	(13 134)	501 474	556 607	610 307
<b>Total Revenue by Vote</b>	2	<b>938 523</b>	<b>965 466</b>	-	-	-	-	<b>2 074</b>	<b>2 074</b>	<b>967 540</b>	<b>1 116 214</b>	<b>1 164 063</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Council		13 229	13 229	-	-	-	-	(55)	(55)	13 174	13 171	13 322
Vote 2 - Office of the Municipal Manager		24 180	24 233	-	-	-	-	939	939	25 172	26 374	27 160
Vote 3 - Community Services		220 646	220 635	-	-	-	-	338	338	220 973	243 593	247 980
Vote 4 - Corporate Services		81 193	81 210	-	-	-	-	211	211	81 421	97 255	107 077
Vote 5 - Financial Services		67 121	68 109	-	-	-	-	(907)	(907)	67 202	67 215	67 934
Vote 6 - Economic Development & Planning		43 237	46 682	-	-	-	-	3 966	3 966	50 648	43 160	43 487
Vote 7 - Engineering Services		450 669	450 669	-	-	-	-	(3 545)	(3 545)	447 124	496 831	524 675
<b>Total Expenditure by Vote</b>	2	<b>900 274</b>	<b>904 766</b>	-	-	-	-	<b>948</b>	<b>948</b>	<b>905 714</b>	<b>987 598</b>	<b>1 031 636</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>38 248</b>	<b>60 700</b>	-	-	-	-	<b>1 126</b>	<b>1 126</b>	<b>61 826</b>	<b>128 616</b>	<b>132 428</b>

The table above reflects the changes or adjustments made per functional area.

## Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		55 750	43 770	-	-	-	-	57 998	57 998	101 768	124 621	161 537
Trade and other receivables from exchange transaction	1	43 839	43 839	-	-	-	-	(31 305)	(31 305)	12 534	78 878	59 081
Receivables from non-exchange transactions	1	100 771	100 771	-	-	-	-	(12 784)	(12 784)	87 987	102 985	105 172
Current portion of non-current receivables		11	11	-	-	-	-	(1)	(1)	9	11	11
Inventory		16 538	16 213	-	-	-	-	(1 779)	(1 779)	14 435	16 538	16 538
VAT		212 584	212 584	-	-	-	-	43 687	43 687	256 271	212 584	212 584
Other current assets		180	180	-	-	-	-	238	238	418	180	180
Total current assets		429 672	417 368	-	-	-	-	56 054	56 054	473 422	535 796	555 103
Non current assets												
Investment property		12 692	12 692	-	-	-	-	(1)	(1)	12 692	12 692	12 692
Property, plant and equipment		1 322 385	1 349 417	-	-	-	-	(30 300)	(30 300)	1 319 117	1 307 188	1 304 809
Heritage assets		35	35	-	-	-	-	-	-	35	35	35
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 335 112	1 362 144	-	-	-	-	(30 300)	(30 300)	1 331 844	1 319 915	1 317 536
TOTAL ASSETS		1 764 784	1 779 512	-	-	-	-	25 754	25 754	1 805 266	1 855 711	1 872 639
LIABILITIES												
Current liabilities												
Financial liabilities		0	0	-	-	-	-	19 507	19 507	19 507	(0)	(0)
Consumer deposits		9 848	9 848	-	-	-	-	945	945	10 793	9 848	9 848
Trade and other payables from exchange transactions		79 792	84 074	-	-	-	-	29 893	29 893	113 967	84 636	82 769
Trade and other payables from non-exchange transactions		(15 820)	(27 827)	-	-	-	-	(14 916)	(14 916)	(42 743)	(15 846)	(14 379)
Provisions		113 636	113 636	-	-	-	-	(51 628)	(51 628)	62 008	113 913	121 188
VAT		239 157	239 157	-	-	-	-	7 128	7 128	246 284	239 157	239 157
Total current liabilities		426 612	418 888	-	-	-	-	(9 071)	(9 071)	409 817	431 708	438 584
Non current liabilities												
Financial Liabilities	1	121 558	121 558	-	-	-	-	(19 387)	(19 387)	102 170	117 021	123 262
Provisions	1	68 776	68 776	-	-	-	-	10 753	10 753	79 529	68 776	68 776
Total non current liabilities		190 333	190 333	-	-	-	-	(8 634)	(8 634)	181 699	185 796	192 037
TOTAL LIABILITIES		616 946	609 221	-	-	-	-	(17 705)	(17 705)	591 517	617 504	630 621
NET ASSETS	2	1 147 839	1 170 291	-	-	-	-	43 459	43 459	1 213 749	1 238 206	1 242 018
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 099 339	1 121 791	-	-	-	-	62 009	62 009	1 183 799	1 162 406	1 142 218
Funds and Reserves		48 500	48 500	-	-	-	-	(18 550)	(18 550)	29 950	75 800	99 800
TOTAL COMMUNITY WEALTH/EQUITY		1 147 839	1 170 291	-	-	-	-	43 459	43 459	1 213 749	1 238 206	1 242 018



## Cash Flow

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 28/02/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		163 156	163 156	-	-	-	-	(51)	(51)	163 105	173 940	185 514
Service charges		422 573	422 573	-	-	-	-	(4 019)	(4 019)	418 554	435 620	514 266
Other revenue		22 595	22 595	-	-	-	-	1 059	1 059	23 655	20 000	20 951
Transfers and Subsidies - Operational	1	163 277	166 667	-	-	-	-	584	584	167 251	270 154	265 575
Transfers and Subsidies - Capital	1	37 468	48 907	-	-	-	-	-	-	48 907	59 234	45 161
Interest		8 221	8 221	-	-	-	-	7 375	7 375	15 596	8 144	7 942
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(716 494)	(716 552)	-	-	-	-	5 000	5 000	(711 552)	(805 242)	(842 846)
Finance charges		(13 428)	(13 428)	-	-	-	-	-	-	(13 428)	(16 257)	(18 829)
Transfers and Grants	1	(12 230)	(12 230)	-	-	-	-	-	-	(12 230)	(6 300)	(6 600)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>75 138</b>	<b>89 910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9 949</b>	<b>9 949</b>	<b>99 858</b>	<b>139 294</b>	<b>171 135</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		10 962	10 962	-	-	-	-	-	-	10 962	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(109 432)	(136 183)	-	-	-	-	12 791	12 791	(123 392)	(89 026)	(90 197)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(98 470)</b>	<b>(125 221)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12 791</b>	<b>12 791</b>	<b>(112 430)</b>	<b>(89 026)</b>	<b>(90 197)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		40 150	40 150	-	-	-	-	-	-	40 150	36 320	42 300
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		(20 767)	(20 767)	-	-	-	-	-	-	(20 767)	(21 475)	(21 214)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>19 383</b>	<b>19 383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19 383</b>	<b>14 845</b>	<b>21 086</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(3 949)</b>	<b>(15 929)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22 739</b>	<b>22 739</b>	<b>6 810</b>	<b>65 113</b>	<b>102 025</b>
Cash/cash equivalents at the year begin:	2	59 740	59 740	-	-	-	-	35 338	35 338	95 078	59 740	59 740
Cash/cash equivalents at the year end:	2	55 791	43 811	-	-	-	-	58 077	58 077	101 888	124 853	161 765

## Expenditure on transfer and grant programme

**WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/2024**

Description	Ref	Budget Year 2023/24							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2024/25	+2 2025/26
		Budget	2	capital	Govt	5	6	Budget	Adjusted	Adjusted
R thousands		A	A1	B	C	D	E	F	Budget	Budget
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b><u>Operating expenditure of Transfers and Grants</u></b>										
<b>National Government:</b>		14 048	14 651	-	-	1 054	1 054	15 706	13 204	13 550
Operational Revenue:General Revenue:Equitable Share		10 398	10 324	-	-	(88)	(88)	10 236	11 433	11 670
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 879	1 879	-	-	-	-	1 879	-	-
Local Government Financial Management Grant [Schedule 5B]		1 771	2 449	-	-	-	-	2 449	1 771	1 880
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	1 142	1 142	1 142	-	-
<b>Provincial Government:</b>		17 479	20 902	-	-	6 337	6 337	27 239	15 984	16 534
Capacity Building and Other		17 479	20 902	-	-	6 337	6 337	27 239	15 984	16 534
<b>District Municipality:</b>		-	390	-	-	-	-	390	-	-
All Grants		-	390	-	-	-	-	390	-	-
<b>Other grant providers:</b>		350	350	-	-	(34)	(34)	316	533	567
Departmental Agencies and Accounts		350	350	-	-	(34)	(34)	316	533	567
<b>Total Operating Transfers and Grants</b>	6	31 876	36 294	-	-	7 358	7 358	43 651	29 721	30 652
<b><u>Capital Transfers and Grants</u></b>										
<b>National Government:</b>		23 581	30 400	-	-	(993)	(993)	29 407	24 986	24 809
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		3 282	3 282	-	-	-	-	3 282	4 348	5 217
Municipal Infrastructure Grant [Schedule 5B]		20 299	27 119	-	-	(993)	(993)	26 125	20 638	19 592
<b>Provincial Government:</b>		10 754	25 414	-	-	3 000	3 000	28 414	-	-
Infrastructure		10 754	25 414	-	-	3 000	3 000	28 414	-	-
<b>Total Capital Transfers and Grants</b>	6	34 335	55 814	-	-	2 007	2 007	57 821	24 986	24 809
<b>TOTAL EXPENDITURE OF TRANSFERS &amp; GRANTS</b>		66 211	92 108	-	-	9 364	9 364	101 472	54 707	55 461

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

**WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2024**

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
<b>Capital expenditure - Vote</b>	2											
<b>Multi-year expenditure to be adjusted</b>												
Vote 3 - Community Services		4 780	4 780	-	-	-	-	(944)	(944)	3 836	8 234	7 435
Vote 4 - Corporate Services		1 016	1 016	-	-	-	-	122	122	1 138	4 459	1 000
Vote 7 - Engineering Services		40 959	43 244	-	-	-	-	(1 709)	(1 709)	41 534	70 586	73 886
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	<b>46 755</b>	<b>49 039</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 531)</b>	<b>(2 531)</b>	<b>46 508</b>	<b>83 279</b>	<b>82 320</b>
<b>Single-year expenditure to be adjusted</b>	2											
Vote 2 - Office of the Municipal Manager		1 000	1 000	-	-	-	-	(120)	(120)	880	-	-
Vote 3 - Community Services		835	1 686	-	-	-	-	(200)	(200)	1 486	300	-
Vote 4 - Corporate Services		561	561	-	-	-	-	224	224	785	-	-
Vote 6 - Economic Development & Planning		304	304	-	-	-	-	-	-	304	-	-
Vote 7 - Engineering Services		59 977	83 874	-	-	-	-	(5 044)	(5 044)	78 830	8 648	11 076
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>62 677</b>	<b>87 425</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5 140)</b>	<b>(5 140)</b>	<b>82 285</b>	<b>8 948</b>	<b>11 076</b>
<b>Total Capital Expenditure - Vote</b>		<b>109 432</b>	<b>136 464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 672)</b>	<b>(7 672)</b>	<b>128 793</b>	<b>92 226</b>	<b>93 397</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		<b>20 857</b>	<b>22 107</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 340)</b>	<b>(2 340)</b>	<b>19 767</b>	<b>5 576</b>	<b>4 787</b>
Executive and council		1 000	1 000	-	-	-	-	(120)	(120)	880	-	-
Finance and administration		19 857	21 107	-	-	-	-	(2 220)	(2 220)	18 887	5 576	4 787
<b>Community and public safety</b>		<b>4 265</b>	<b>4 265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206</b>	<b>206</b>	<b>4 471</b>	<b>3 209</b>	<b>435</b>
Community and social services		2 880	2 880	-	-	-	-	1 206	1 206	4 086	2 709	435
Sport and recreation		1 000	1 000	-	-	-	-	(1 000)	(1 000)	-	500	-
Public safety		385	385	-	-	-	-	-	-	385	-	-
<b>Economic and environmental services</b>		<b>13 973</b>	<b>20 452</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 193)</b>	<b>(2 193)</b>	<b>18 258</b>	<b>3 720</b>	<b>5 000</b>
Planning and development		304	304	-	-	-	-	-	-	304	-	-
Road transport		13 669	20 147	-	-	-	-	(2 193)	(2 193)	17 954	3 720	5 000
<b>Trading services</b>		<b>70 337</b>	<b>89 641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 345)</b>	<b>(3 345)</b>	<b>86 296</b>	<b>79 721</b>	<b>83 175</b>
Energy sources		23 741	24 662	-	-	-	-	(1 341)	(1 341)	23 321	27 449	41 459
Water management		27 350	39 820	-	-	-	-	(108)	(108)	39 711	17 977	7 059
Waste water management		17 896	23 759	-	-	-	-	(546)	(546)	23 214	29 294	27 657
Waste management		1 350	1 400	-	-	-	-	(1 350)	(1 350)	50	5 000	7 000
<b>Total Capital Expenditure - Functional</b>	3	<b>109 432</b>	<b>136 464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7 672)</b>	<b>(7 672)</b>	<b>128 793</b>	<b>92 226</b>	<b>93 397</b>
<b>Funded by:</b>												
National Government	4	23 581	30 400	-	-	-	(993)	-	(993)	29 407	24 986	27 097
Provincial Government		10 754	25 414	-	-	-	3 000	-	3 000	28 414	-	-
<b>Transfers recognised - capital</b>		<b>34 335</b>	<b>55 814</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 007</b>	<b>-</b>	<b>2 007</b>	<b>57 821</b>	<b>24 986</b>	<b>27 097</b>
<b>Borrowing</b>		<b>45 150</b>	<b>47 673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(8 674)</b>	<b>(8 674)</b>	<b>38 998</b>	<b>39 940</b>	<b>42 300</b>
<b>Internally generated funds</b>		<b>29 947</b>	<b>32 978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1 004)</b>	<b>(1 004)</b>	<b>31 974</b>	<b>27 300</b>	<b>24 000</b>
<b>Total Capital Funding</b>		<b>109 432</b>	<b>136 464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 007</b>	<b>(9 678)</b>	<b>(7 672)</b>	<b>128 793</b>	<b>92 226</b>	<b>93 397</b>

**WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 28/02/2024**

Municipal Vote/Capital project		Program/Project description		Medium Term Revenue and Expenditure Framework					
				Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26	
				Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand									
Parent municipality:									
List all capital programs/projects grouped by Municipal Vote									
MAINTENANCE									
WTTEDRIFT-STORMWATER UPGRADES		UPGRADING OF STORMWATER(MASTERPLAN ITEM) - Wittedrift	5 000	1 051	–	3 620	–	–	–
UPGRADING OF ALL GRAVEL ROADS IN KRANSHOEK WITH SURFACING		UPGRADING OF ALL GRAVEL ROADS IN KRANSHOEK WITH SURFACING	3 269	3 276	–	–	–	–	–
UPGRADING OF ALL GRAVEL ROADS IN KRANSHOEK WITH SURFACING		UPGRADING OF ALL GRAVEL ROADS IN KRANSHOEK WITH SURFACING	–	360	–	–	–	–	–
NEW HORIZONS: CONNECTING SARINGA ROAD		CONSTRUCTION OF CONNECTION BETWEEN SARINGA AND EBENEZER	–	(60)	–	–	–	–	–
BOSSIESGIF: NEW WATER (PH4A)		UISP: New sewer at Qolweni & Bossiesgif	1 427	2 427					
WATER SERVICES: WASTE WATER PURIFICATION									
UPGRADE SEWER RETIC		Upgrade internal sewer reticulation based on the master plan and Operational requirements	2 000	1 450	3 000	–	3 000	–	–
HEIDELAND SEWAGE PUMP STATION (SPS)		Upgrade of Pump Station	2 500	1 110	–	–	–	–	–
KURLAND OLD SPS(KURLAND PS2)		Upgrade of Pump Station	1 800	1 340	3 000	–	–	–	–
SECURITY FENCING - WASTE WATER PLANTS		Security Measures to meet legislative compliance by DWS - Greendrop programme	3 500	5 224	3 000	–	3 000	–	–
KURLAND Waste Water Treatment Works		KURLAND Waste Water Treatment Works	435	(0)	9 310	–	8 615	–	–
KWANO/KRANSHOEK: UPGRADING OF SEWER INFRASTRUCTURE		KWANO: UPGRADING OF SEWER INFRASTRUCTURE	435	(0)	8 050	–	7 436	–	–
BOSSIESGIF: NEW WATER (PH4A)		UISP: New sewer at Qolweni & Bossiesgif	–	1 149	–	–	–	–	–
SERVICES									
PLETT: ASSET REPLACEMENT		Capital spares: replace defective mini-subs and transformer and RMUs in all areas	2 360	2 294	2 743	–	3 499	–	–
PLETT: NEW GENERATORS		Mobile Genset for back up supply for operational requirements-10Kva	50	–	–	–	–	–	–
		Master Plan Project: Supply and Install Scada Systems at various substations to facilitate effective Outage Management the future Smart Grid Automation for Renewable Energy Projects	650	428	850	–	1 500	–	–
SCADA SYSTEMS			650	428	850	–	1 500	–	–
REPLACE FAULTY MV METER UNIT		Maintenance Related: Replacing faulty metering units - to enhance revenue collection	795	438	850	–	900	–	–
BRACKLOOF NEW 20MVA 66/11KV TRF		Masterplan Project: Brakkloof 66kV New 20MVA Transformer for firm capacity and allow for maintenance on existing Transformers	3 661	–	4 000	–	8 165	–	–
SECURITY KEY SITES		Provision of security at various key sites to prevent theft and vandalism	400	77	200	–	200	–	–
REPLACE MV RADIAL SUPPLY		Masterplan Project: Replace Radial MV supply between MS-Ray and MS-Strydom	890	1 626	890	–	–	–	–
NEW STREETLIGHTS		New Streetlights	–	483	–	–	5 245	–	–
ELECTRIFICATION OF 204 HOUSEHOLD FOR EBENEZER PHASE A		ELECTRIFICATION OF 204 HOUSEHOLD FOR EBENEZER PHASE A	–	2 200	–	–	–	–	–
FURNITURE & EQUIPMENT		Furniture & Equipment for all departmental requests	–	120	–	–	–	–	–
FLEET MANAGEMENT									
1X NEW HOOKLIFT TRUCK-WASTE MANAGEMENT		1 X NEW HOOKLIFT TRUCK	3 000	2 780	–	–	–	–	–
3X NEW 15CUBE COMPACTORS- WASTE MANAGEMENT		3 X NEW 15 CUBE COMPACTORS	5 500	5 479	–	–	–	–	–
CONVERT OLD COMPACTOR FOR SKIP LOADING- WASTE MANAGEMENT		CONVERT OLD COMPACTOR FOR SKIP LOADING.	700	–	–	–	–	–	–
HEAVY DUTY TRAILER		HEAVY DUTY TRAILER	800	–	–	–	–	–	–
3 in 1 Compactor Conversion for Skip Loading & Hook-lift Purpose		3 in 1 Compactor Conversion for Skip Loading & Hook-lift Purpose	1 000	–	–	–	–	–	–
WATER SERVICES: WATER DISTRIBUTION									
TOOLS AND EQUIPMENT		GENERAL TOOLS & EQUIPMENT	169	419	200	–	250	–	–
PLETT WTW: NEW PUMP STATION		PLETT WTW: NEW PUMP STATION	13 731	19 192	–	–	–	–	–
BOSSIESGIF: NEW WATER (PH4A)		UISP: New sewer at Qolweni & Bossiesgif	–	1 083	–	–	–	–	–
AND HORTICULTURE									
CONSTRUCTION OF REGIONAL CEMETRY		CONSTRUCTION OF REGIONAL CEMETRY AT EBENEZER SANRAL ROAD	1 000	–	500	–	–	–	–
UPGRADING OF KRANSHOEK SPORTFIELD		UPGRADING OF KRANSHOEK SPORTFIELD FLOODLIGHTING	2 430	3 636	2 409	–	–	–	–
FLOODLIGHTING									
FACILITIES & SERVICE CENTRES									
REPLACEMENT OF FLOORING AT PIESANG VALLEY HALL		Replace existing Vinyl floor Covering	–	200	300	–	–	–	–
UPGRADING OF QOLWENI HALL		Replacement of aluminium doors and windows at Qolweni	–	(200)	–	–	–	–	–
INTERGRATED WASTE MANAGEMENT									
KURLAND VILLAGE-WASTE DROP- OFF FACILITY		New Drop-off facilities at Kurland	1 350	–	–	–	–	–	–
OFFICE OF THE MM									
FURNITURE & EQUIPMENT		Furniture & Equipment for all departmental requests	100	880	–	–	–	–	–
INFORMATION COMMUNICATION TECHNOLOGY (ICT)									
MELVILLS CORNER NETWORK CABINET REPLACEMENT		MELVILLS CORNER NETWORK CABINET REPLACEMENT	29	–	–	–	–	–	–
NEW HORIZON LIBRARY BACKUP POWER AND SOLAR		NEW HORIZON LIBRARY BACKUP POWER AND SOLAR	25	125	–	–	–	–	–
COUNCILLORS OFFICE BACKUP POWER AND SOLAR		COUNCILLORS OFFICE BACKUP POWER AND SOLAR	25	72	–	–	–	–	–
KWANO LIBRARY BACKUP POWER AND SOLAR		KWANO LIBRARY BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
SIGNAL HILL HIGH SITE BACKUP POWER AND SOLAR		SIGNAL HILL HIGH SITE BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
SPITSKOP HIGH SITE BACKUP POWER AND SOLAR		SPITSKOP HIGH SITE BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
KRANSHOEK HIGH SITE BACKUP POWER AND SOLAR		KRANSHOEK HIGH SITE BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
TRAFFIC DEPT./LAW ENFORCEMENT BACKUP POWER AND SOLAR		TRAFFIC DEPT./LAW ENFORCEMENT BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
ROBBERG HIGH SITE BACKUP POWER AND SOLAR		ROBBERG HIGH SITE BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
CUTTY SARK HIGHT SITE BACKUP POWER AND SOLAR		CUTTY SARK HIGHT SITE BACKUP POWER AND SOLAR	75	–	–	–	–	–	–
AIRPORT BACKUP POWER AND SOLAR		AIRPORT BACKUP POWER AND SOLAR	25	–	–	–	–	–	–
ICT OFFICE BACKUP POWER AND SOLAR		ICT OFFICE BACKUP POWER AND SOLAR	25	125	–	–	–	–	–
MELVILLS CORNER BACKUP POWER AND SOLAR		MELVILLS CORNER BACKUP POWER AND SOLAR	125	475	–	–	–	–	–
ENGINEERING SERVICES PMU COMPUTER MONITORS (MIG 5% TOP SLICE)		ENGINEERING SERVICES BOARDROOM EQUIPMENT UPGRADE	–	22	–	–	–	–	–

**WC047 Bitou - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/2024**

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
<b>R thousands</b>		<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	55 791	43 811	-	-	-	-	58 077	58 077	101 888	124 853	161 765
Other current investments > 90 days		(41)	(41)	-	-	-	-	(79)	(79)	(120)	(232)	(228)
<b>Cash and investments available:</b>		<b>55 750</b>	<b>43 770</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57 998</b>	<b>57 998</b>	<b>101 768</b>	<b>124 621</b>	<b>161 537</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		(15 820)	(27 827)	-	-	-	-	(14 916)	(14 916)	(42 743)	(15 846)	(14 379)
Statutory requirements		26 573	26 573	-	-	-	-	(36 559)	(36 559)	(9 986)	26 573	26 573
Other working capital requirements	2	(43 969)	(39 687)	-	-	-	-	66 480	66 480	26 793	(64 997)	(59 324)
Other provisions		113 636	113 636	-	-	-	-	(51 736)	(51 736)	61 899	61 899	61 899
Reserves to be backed by cash/investments		48 500	48 500	-	-	-	-	(18 550)	(18 550)	29 950	75 800	99 800
<b>Total Application of cash and investments:</b>		<b>128 919</b>	<b>121 195</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(55 281)</b>	<b>(55 281)</b>	<b>65 914</b>	<b>83 429</b>	<b>114 570</b>
<b>Surplus(shortfall)</b>		<b>(73 169)</b>	<b>(77 425)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>113 280</b>	<b>113 280</b>	<b>35 855</b>	<b>41 192</b>	<b>46 967</b>
<b>Other working capital requirements</b>												
Debtors		123 761	123 761							87 174	149 633	142 093
Creditors due		79 792	84 074							113 967	84 636	82 769
<b>Total</b>		<b>43 969</b>	<b>39 687</b>							<b>(26 793)</b>	<b>64 997</b>	<b>59 324</b>
<b>Debtors collection assumptions:</b>												
Balance outstanding - debtors		144 611	144 611							100 521	181 862	164 254
Estimate of debtors collection rate		85,58%	85,58%							86,72%	82,28%	86,51%
<b>Long term investments committed</b>												
Balance (Insert description; eg sinking fund)												
<b>Reserves to be backed by cash/investments</b>												
Capital replacement		48 500	48 500							29 950	75 800	99 800
		48 500	48 500							29 950	75 800	99 800

**WC047 Bitou - Table B10 Basic service delivery measurement - 28/02/2024**

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		<b>A</b>	<b>A1</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>		
<b>Household service targets</b>	1											
<b>Water:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Energy:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	15											
Water (6 kilolitres per household per month)		10 572 618	10 572 618	-	-	-	-	3 679 886	3 679 886	14 252 504	11 058 959	11 567 671
Sanitation (free minimum level service)		22 377 782	22 377 782	-	-	-	-	11 550 421	11 550 421	33 928 203	23 407 160	24 483 890
Electricity/other energy (50kwh per household per month)		5 734 034	5 734 034	-	-	-	-	-	-	5 734 034	6 599 873	7 596 454
Refuse (removed at least once a week)		15 307 314	15 307 314	-	-	-	-	8 958 088	8 958 088	24 265 402	15 919 607	16 651 908
<b>Cost of Free Basic Services provided (R'000)</b>	16											
Water (6 kilolitres per indigent household per month)		10 573	10 573	-	-	-	-	3 680	3 680	14 253	11 059	11 568
Sanitation (free sanitation service to indigent households)		22 378	22 378	-	-	-	-	11 550	11 550	33 928	23 407	24 484
Electricity/other energy (50kwh per indigent household per month)		5 734	5 734	-	-	-	-	-	-	5 734	6 600	7 596
Refuse (removed once a week for indigent households)		15 307	15 307	-	-	-	-	8 958	8 958	24 265	15 920	16 652
<b>Total cost of FBS provided</b>		<b>53 992</b>	<b>53 992</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24 188</b>	<b>24 188</b>	<b>78 180</b>	<b>56 986</b>	<b>60 300</b>
<b>Highest level of free service provided</b>												
<b>Revenue cost of free services provided (R'000)</b>	17											
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 295	3 295	-	-	-	-	4 062	4 062	7 357	3 447	3 605
<b>Total revenue cost of subsidised services provided</b>		<b>3 295</b>	<b>3 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 062</b>	<b>4 062</b>	<b>7 357</b>	<b>3 447</b>	<b>3 605</b>

## Municipal manager's quality certification

### *Municipal manager's quality certification*

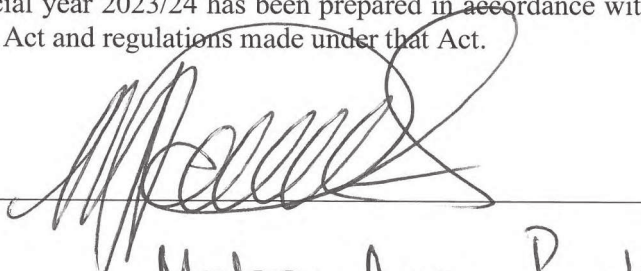
#### QUALITY CERTIFICATE

I, Melony Anne Paulson <sup>Acting</sup> the Municipal Manager of Bitou Local Municipality, hereby certify that

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

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

Signature



Print Name:

Melony Anne Paulson

Municipal Manager of Bitou Local Municipality – WC047

Date

26/02/2024