



Fourth Adjustments Budget for the 2023/2024 financial year.

24 May 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) of the MFMA stipulates as follows:

An adjustments budget-

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

(c) may, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality:

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

Regulation 23(3) of the Municipal Budget and Reporting Regulations determine the following:

“ An adjustments budget referred to in section 28(2)(c) of the Act must be tabled in the municipal council at the first available opportunity after the unforeseeable and unavoidable expenditure contemplated in that section was incurred and within the time period set in section 29(3) of the Act.”

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 expenditure upward where it is evident that the allocations were insufficient to address service delivery needs of the communities.
2. To authorise expenditure certified by the Mayor as unforeseen and unavoidable in respect of the following matters:
 - a. Provision for the payment of Shark spotters
 - b. Provision for the payment of lifeguards
 - c. Provision for the payment of additional EPWP staff
 - d. Provision for the temporary absorption of the Working on Coast staff members
 - e. Provision for the repairs of the fire damaged house and ablution facilities

3. To incorporate additional grant funding received in the operating 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 R493 723.00 as a result of additional grant funding received from Human Settlements. The grants are appropriated in the 2023/2024 adjustment budget as follows:

Operating grant additional funding

Approved additional operating funding amounting to R 493 723, this is made up of:

- Human Settlements Development Grant – R 493 723

Capex additional funding

No additional funding for Capital projects

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 Other adjustments in the annual budget

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

1. Various adjustments in salary related expenditure needed to be made to ensure correct allocation of salary related expenditure to relevant sections.
2. 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.
3. Upon considering the additional grants allocated to the municipality, 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, 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 fourth 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) - 01/08/2022

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	241 830	232 677	-	-	-	-	-	-	232 677	278 221	320 103
Service charges - Water	2	86 725	82 972	-	-	-	-	-	-	82 972	90 714	94 887
Service charges - Waste Water Management	2	77 683	66 874	-	-	-	-	-	-	66 874	81 236	84 973
Service charges - Waste Management	2	58 016	46 784	-	-	-	-	-	-	46 784	57 085	61 034
Sale of Goods and Rendering of Services		11 571	11 559	-	-	-	-	-	-	11 559	8 443	8 831
Agency services		3 014	2 803	-	-	-	-	-	-	2 803	3 153	3 298
Interest earned from Receivables		13 282	15 483	-	-	-	-	-	-	15 483	11 964	10 645
Interest earned from Current and Non Current Assets		4 950	12 325	-	-	-	-	-	-	12 325	5 200	5 326
Rental from Fixed Assets		1 030	1 117	-	-	-	-	-	-	1 117	1 118	1 214
Licence and permits		589	1 269	-	-	-	-	-	-	1 269	616	644
Operational Revenue		2 207	11 226	-	-	-	-	-	-	11 226	2 433	1 046
Non-Exchange Revenue												
Property rates		179 779	179 802	-	-	-	-	-	-	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	45 096	-	-	-	-	-	-	45 096	33 065	34 491
Licences or permits		696	696	-	-	-	-	-	-	696	728	761
Transfer and subsidies - Operational		163 277	175 284	-	-	-	-	494	494	175 758	270 154	265 575
Interest		3 759	2 130	-	-	-	-	-	-	2 130	3 384	3 008
Operational Revenue		15 518	14 735	-	-	-	-	-	-	14 735	16 205	16 950
Gains on disposal of Assets		3 950	3 950	-	-	-	-	-	-	3 950	-	-
Total Revenue (excluding capital transfers and contributions)		901 055	908 263	-	-	-	-	494	494	908 756	1 056 980	1 118 902

The above table indicates a total operating revenue (excluding capital transfers and contributions) of R 908,756 Million for the 2023/2024 adjustments budget an increase of R493 723.00. The following revenue sources were adjusted:

Transfers and Subsidies (Operating)

Transfers and Subsidies (Operating) reflects a net increase of R493 723 as a result of the additional grant received from the Department of Human Settlements.

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) - 24/05/2024

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	3	4	5	6	7	8	9	10		
		A	A1	B	C	D	E	F	G	H		
Expenditure By Type												
Employee related costs		333 063	335 084	-	-	-	-	10 512	10 512	345 596	353 642	375 850
Remuneration of councillors		7 674	7 675	-	-	-	-	-	-	7 675	8 050	8 428
Bulk purchases - electricity		206 241	201 241	-	-	-	-	(5 000)	(5 000)	196 241	214 478	235 925
Inventory consumed		19 543	20 551	-	-	-	-	(50)	(50)	20 501	22 300	21 734
Debt impairment		18 270	18 270	-	-	-	-	-	-	18 270	19 001	19 894
Depreciation and amortisation		40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Interest		13 428	13 428	-	-	-	-	-	-	13 428	16 257	18 829
Contracted services		95 793	101 481	-	-	-	-	(3 526)	(3 526)	97 954	145 240	142 099
Transfers and subsidies		12 230	13 835	-	-	-	-	(1 061)	(1 061)	12 774	6 300	6 600
Irrecoverable debts written off		64 900	64 900	-	-	-	-	-	-	64 900	58 575	52 255
Operational costs		89 075	89 190	-	-	-	-	(381)	(381)	88 809	101 695	106 698
Total Expenditure		900 274	905 714	-	-	-	-	494	494	906 207	987 598	1 031 636

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 Lifeguards, EPWP's taken on board to expedite programs, the temporary absorption of the Working on Coast staff, labour settlements and to provide for the under budgeting in the original budget as a result of the additional cost of the Acting MM and other Directors where it was not originally budgeted and not anticipated in the mid-year revision.

2. *Bulk Purchases*

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

3. *Transfers and Subsidies*

The downward adjustment is due to the re-prioritising of the original contribution for the landfill site towards the shark spotters as well as funding towards the employee related costs.

4. *Contracted Services*

Adjustments were done to projects that were not going to materialise by 30 June and re-purposed as part of the unforeseen and unavoidable expenditure. There was an upward adjustment for the fees payable to the service provider for collecting and issuing traffic fines to meet the expected increase in the revenue generated as recorded in the Mid-year adjustment and subsequent to that.

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 - 01/08/2022

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 3 - Community Services		3 430	3 836	-	-	-	-	-	-	3 836	6 434	7 435
Vote 4 - Corporate Services		1 016	1 138	-	-	-	-	-	-	1 138	4 459	1 000
Vote 7 - Engineering Services		46 159	49 384	-	-	-	-	1 506	1 506	50 890	69 148	76 284
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	50 605	54 358	-	-	-	-	1 506	1 506	55 864	80 041	84 719
Single-year expenditure to be adjusted	2											
Vote 2 - Office of the Municipal Manager		1 000	880	-	-	-	-	-	-	880	-	-
Vote 3 - Community Services		2 185	1 486	-	-	-	-	-	-	1 486	2 100	2 287
Vote 4 - Corporate Services		561	785	-	-	-	-	-	-	785	-	-
Vote 6 - Economic Development & Planning		304	304	-	-	-	-	-	-	304	-	-
Vote 7 - Engineering Services		54 777	70 979	-	-	-	-	(1 506)	(1 506)	69 474	10 086	6 390
Vote 15 - (NAME OF VOTE 15)		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		58 627	74 434	-	-	-	-	(1 506)	(1 506)	72 929	12 186	8 677
Total Capital Expenditure - Vote		109 432	128 793	-	-	-	-	0	0	128 793	92 226	93 397

There is no bottom line changes to the capital budget, the overall budget total appropriation remains unchanged.

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

Amendments:

The Shifting in the Capital was due to additional work done on Sewerage Pump station 23, the pump station closest to Boxer shopping centre, due to an emergency caused by flooding.

All the equipment, pumps, switchgear and auxiliary items had to be replaced due to water damage and the opportunity was also used to ensure that the new equipment installed could cater for the increase in capacity to serve the new shopping centre and improve on the functioning of the wastewater system in Kwanokuthula. The project will continue in the new financial year to make provision for the rising main and the increase in capacity.

Grants amendments:

No Capital Grant amendments were made.

Adjustments to Budget Funding

No funding adjustments were made

Conclusion on the results of the adjustments budget

The Revenue Adjustment Budget (excluding capital transfers) increases with R493 723 from R 908,263 Million to R 908,756 Million.

The Adjusted Expenditure Budget increased with R493 723.00 from R 905,714 Million to R 906,207 Million

The overall budgeted surplus remains at R 2,5 Million and the total capital budget amount remains unchanged at R 128.7 Million.

Adjustment budget tables

Adjustment Budget Summary

WC047 Bitou - Table B1 Adjustments Budget Summary - 24/05/2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	179 779	179 802	-	-	-	-	-	-	179 802	191 710	204 432
Service charges	464 234	429 307	-	-	-	-	-	-	429 307	507 257	560 996
Investment revenue	4 950	12 325	-	-	-	-	-	-	12 325	5 200	5 326
Transfers recognised - operational	163 277	175 264	-	-	-	-	494	494	175 758	270 154	265 575
Other own revenue	88 815	111 563	-	-	-	-	-	-	111 563	82 659	82 573
Total Revenue (excluding capital transfers and contributions)	901 055	908 263	-	-	-	-	494	494	908 756	1 056 980	1 118 902
Employee costs	333 063	335 084	-	-	-	-	10 512	10 512	345 596	353 642	375 850
Remuneration of councillors	7 674	7 675	-	-	-	-	-	-	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	115 315	-	-	-	-	(4 588)	(4 588)	110 728	151 540	148 699
Transfers and subsidies	12 230	13 835	-	-	-	-	(1 061)	(1 061)	12 774	6 300	6 600
Other expenditure	268 038	380 317	-	-	-	-	(4 369)	(4 369)	375 948	409 748	429 906
Total Expenditure	900 274	905 714	-	-	-	-	494	494	906 207	987 598	1 031 636
Surplus/(Deficit)	780	2 549	-	-	-	-	-	-	2 549	69 382	87 267
Transfers and subsidies - capital (monetary allocations)	37 468	59 278	-	-	-	-	-	-	59 278	59 234	45 161
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	38 248	61 826	-	-	-	-	-	-	61 826	128 616	132 428
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	38 248	61 826	-	-	-	-	-	-	61 826	128 616	132 428
Capital expenditure & funds sources											
Capital expenditure	109 432	128 793	-	-	-	-	0	0	128 793	92 226	93 397
Transfers recognised - capital	34 335	57 821	-	-	-	-	-	-	57 821	24 986	27 097
Borrowing	45 150	38 998	-	-	-	-	-	-	38 998	39 940	42 300
Internally generated funds	29 947	31 974	-	-	-	-	0	0	31 974	27 300	24 000
Total sources of capital funds	109 432	128 793	-	-	-	-	0	0	128 793	92 226	93 397
Financial position											
Total current assets	429 672	473 371	-	-	-	-	2 863	2 863	476 234	535 796	555 103
Total non current assets	1 335 112	1 331 844	-	-	-	-	0	0	1 331 844	1 319 915	1 319 823
Total current liabilities	426 612	409 766	-	-	-	-	2 863	2 863	412 629	431 708	440 871
Total non current liabilities	190 333	181 699	-	-	-	-	-	-	181 699	185 796	192 037
Community wealth/Equity	1 147 839	1 213 749	-	-	-	-	-	-	1 213 749	1 238 206	1 242 018
Cash flows											
Net cash from (used) operating	75 138	99 858	-	-	-	-	-	-	99 858	139 294	171 135
Net cash from (used) investing	(98 470)	(112 430)	-	-	-	-	2 813	2 813	(109 617)	(89 026)	(90 197)
Net cash from (used) financing	20 633	20 633	-	-	-	-	-	-	20 633	14 845	21 086
Cash/cash equivalents at the year end	57 042	103 139	-	-	-	-	2 813	2 813	105 953	124 853	161 765
Cash backing/surplus reconciliation											
Cash and investments available	55 750	101 768	-	-	-	-	2 813	2 813	104 582	124 621	161 537
Application of cash and investments	128 919	65 971	-	-	-	-	2 863	2 863	68 835	135 443	176 146
Balance - surplus (shortfall)	(73 169)	35 797	-	-	-	-	(50)	(50)	35 747	(10 822)	(14 609)
Asset Management											
Asset register summary (WDV)	1 335 112	1 331 844	-	-	-	-	0	0	1 331 844	1 319 915	1 319 823
Depreciation	40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Renewal and Upgrading of Existing Assets	39 934	41 492	-	-	-	-	-	-	41 492	51 263	37 358
Repairs and Maintenance	47 306	44 817	-	-	-	-	(2 174)	(2 174)	42 643	83 377	82 135
Free services											
Cost of Free Basic Services provided	53 992	78 180	-	-	-	-	-	-	78 180	56 986	60 300
Revenue cost of free services provided	3 295	7 357	-	-	-	-	-	-	7 357	3 447	3 605
Households below minimum service level											
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) - 24/05/2024												
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		
Revenue												
Exchange Revenue												
Service charges - Electricity	2	241 830	232 677	-	-	-	-	-	-	232 677	278 221	320 103
Service charges - Water	2	86 725	82 972	-	-	-	-	-	-	82 972	90 714	94 887
Service charges - Waste Water Management	2	77 663	66 874	-	-	-	-	-	-	66 874	81 236	84 973
Service charges - Waste Management	2	58 016	46 784	-	-	-	-	-	-	46 784	57 085	61 034
Sale of Goods and Rendering of Services		11 571	11 559	-	-	-	-	-	-	11 559	8 443	8 831
Agency services		3 014	2 803	-	-	-	-	-	-	2 803	3 153	3 298
Interest earned from Receivables		13 282	15 483	-	-	-	-	-	-	15 483	11 964	10 645
Interest earned from Current and Non Current Assets		4 950	12 325	-	-	-	-	-	-	12 325	5 200	5 326
Rental from Fixed Assets		1 030	1 117	-	-	-	-	-	-	1 117	1 118	1 214
Licence and permits		589	1 269	-	-	-	-	-	-	1 269	616	644
Operational Revenue		2 207	11 226	-	-	-	-	-	-	11 226	2 433	1 046
Non-Exchange Revenue												
Property rates		179 779	179 802	-	-	-	-	-	-	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	45 096	-	-	-	-	-	-	45 096	33 065	34 491
Licences or permits		696	696	-	-	-	-	-	-	696	728	761
Transfer and subsidies - Operational		163 277	175 264	-	-	-	-	494	494	175 758	270 154	265 575
Interest		3 759	2 130	-	-	-	-	-	-	2 130	3 384	3 008
Operational Revenue		15 518	14 735	-	-	-	-	-	-	14 735	16 205	16 950
Gains on disposal of Assets		3 950	3 950	-	-	-	-	-	-	3 950	-	-
Total Revenue (excluding capital transfers and contributions)		901 055	908 263	-	-	-	-	494	494	908 756	1 056 980	1 118 902
Expenditure By Type												
Employee related costs		333 063	335 084	-	-	-	-	10 512	10 512	345 596	353 642	375 850
Remuneration of councillors		7 674	7 675	-	-	-	-	-	-	7 675	8 050	8 428
Bulk purchases - electricity		206 241	201 241	-	-	-	-	(5 000)	(5 000)	196 241	214 478	235 925
Inventory consumed		19 543	20 551	-	-	-	-	(50)	(50)	20 501	22 300	21 734
Debt impairment		18 270	18 270	-	-	-	-	-	-	18 270	19 001	19 894
Depreciation and amortisation		40 059	40 059	-	-	-	-	-	-	40 059	42 062	43 324
Interest		13 428	13 428	-	-	-	-	-	-	13 428	16 257	18 829
Contracted services		95 793	101 481	-	-	-	-	(3 526)	(3 526)	97 954	145 240	142 099
Transfers and subsidies		12 230	13 835	-	-	-	-	(1 061)	(1 061)	12 774	6 300	6 600
Irrecoverable debts written off		64 900	64 900	-	-	-	-	-	-	64 900	58 575	52 255
Operational costs		89 075	89 190	-	-	-	-	(381)	(381)	88 809	101 695	106 698
Total Expenditure		900 274	905 714	-	-	-	-	494	494	906 207	987 598	1 031 636
Surplus/(Deficit)		780	2 549	-	-	-	-	-	-	2 549	69 382	87 267
Transfers and subsidies - capital (monetary allocations)		37 468	59 278	-	-	-	-	-	-	59 278	59 234	45 161
Surplus/(Deficit) after capital transfers & contributions		38 248	61 826	-	-	-	-	-	-	61 826	128 616	132 428
Surplus/(Deficit) after income tax		38 248	61 826	-	-	-	-	-	-	61 826	128 616	132 428
Surplus/(Deficit) attributable to municipality		38 248	61 826	-	-	-	-	-	-	61 826	128 616	132 428
Surplus/ (Deficit) for the year		38 248	61 826	-	-	-	-	-	-	61 826	128 616	132 428

Financial Performance (Revenue and Expenditure by Municipal Vote)

WC047 Bitou - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 24/05/2024

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
R thousands		A	A1	B	C	D	E	F	G	H	
Revenue by Vote	1										
Vote 1 - Council		2 918	2 918	-	-	-	-	-	-	2 918	3 090
Vote 2 - Office of the Municipal Manager		62 081	62 149	-	-	-	-	-	-	62 149	69 383
Vote 3 - Community Services		137 471	139 665	-	-	-	-	-	-	139 665	143 561
Vote 4 - Corporate Services		19	541	-	-	-	-	-	-	541	19
Vote 5 - Financial Services		207 447	213 905	-	-	-	-	-	-	213 905	220 528
Vote 6 - Economic Development & Planning		21 821	46 889	-	-	-	-	494	494	47 383	130 727
Vote 7 - Engineering Services		506 765	501 474	-	-	-	-	-	-	501 474	556 607
Total Revenue by Vote	2	938 523	967 540	-	-	-	-	494	494	968 034	1 116 214
Expenditure by Vote	1										
Vote 1 - Council		13 229	13 174	-	-	-	-	-	-	13 174	13 171
Vote 2 - Office of the Municipal Manager		24 180	25 172	-	-	-	-	5 435	5 435	30 607	26 374
Vote 3 - Community Services		220 646	220 923	-	-	-	-	(1 475)	(1 475)	219 448	243 593
Vote 4 - Corporate Services		81 193	81 421	-	-	-	-	101	101	81 522	97 255
Vote 5 - Financial Services		67 121	67 202	-	-	-	-	1 765	1 765	68 967	67 215
Vote 6 - Economic Development & Planning		43 237	50 698	-	-	-	-	(332)	(332)	50 366	43 160
Vote 7 - Engineering Services		450 669	447 124	-	-	-	-	(5 000)	(5 000)	442 124	496 831
Total Expenditure by Vote	2	900 274	905 714	-	-	-	-	494	494	906 207	987 598
Surplus/ (Deficit) for the year	2	38 248	61 826	-	-	-	-	-	-	61 826	128 616

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

Financial Position

WC047 Bitou - Table B6 Adjustments Budget Financial Position - 24/05/2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 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	101 768	-	-	-	-	2 813	2 813	104 582	124 621	161 537
Trade and other receivables from exchange transaction	1	43 839	12 534	-	-	-	-	-	-	12 534	78 878	59 081
Receivables from non-exchange transactions	1	100 771	87 987	-	-	-	-	-	-	87 987	102 985	105 172
Current portion of non-current receivables		11	9	-	-	-	-	-	-	9	11	11
Inventory		16 538	14 368	-	-	-	-	50	50	14 418	16 538	16 538
VAT		212 584	256 271	-	-	-	-	-	-	256 271	212 584	212 584
Other current assets		180	418	-	-	-	-	-	-	418	180	180
Total current assets		429 672	473 356	-	-	-	-	2 863	2 863	476 219	535 796	555 103
Non current assets												
Investment property		12 692	12 692	-	-	-	-	-	-	12 692	12 692	12 692
Property, plant and equipment		1 322 385	1 319 117	-	-	-	-	0	0	1 319 117	1 307 188	1 307 096
Heritage assets		35	35	-	-	-	-	-	-	35	35	35
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		1 335 112	1 331 844	-	-	-	-	0	0	1 331 844	1 319 915	1 319 823
TOTAL ASSETS		1 764 784	1 805 200	-	-	-	-	2 863	2 863	1 808 063	1 855 711	1 874 926
LIABILITIES												
Current liabilities												
Financial liabilities		0	19 507	-	-	-	-	-	-	19 507	(0)	(0)
Consumer deposits		9 848	10 793	-	-	-	-	-	-	10 793	9 848	9 848
Trade and other payables from exchange transactions		79 792	113 901	-	-	-	-	2 863	2 863	116 764	84 636	85 057
Trade and other payables from non-exchange transactions		(15 820)	(42 743)	-	-	-	-	-	-	(42 743)	(15 846)	(14 379)
Provisions		113 636	62 008	-	-	-	-	-	-	62 008	113 913	121 188
VAT		239 157	246 284	-	-	-	-	-	-	246 284	239 157	239 157
Total current liabilities		426 612	409 751	-	-	-	-	2 863	2 863	412 614	431 708	440 871
Non current liabilities												
Financial Liabilities	1	121 558	102 170	-	-	-	-	-	-	102 170	117 021	123 262
Provisions	1	68 776	79 529	-	-	-	-	-	-	79 529	68 776	68 776
Total non current liabilities		190 333	181 699	-	-	-	-	-	-	181 699	185 796	192 037
TOTAL LIABILITIES		616 946	591 450	-	-	-	-	2 863	2 863	594 314	617 504	632 908
NET ASSETS	2	1 147 839	1 213 749	-	-	-	-	-	-	1 213 749	1 238 206	1 242 018
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		1 099 339	1 183 799	-	-	-	-	-	-	1 183 799	1 162 406	1 142 218
Funds and Reserves		48 500	29 950	-	-	-	-	-	-	29 950	75 800	99 800
TOTAL COMMUNITY WEALTH/EQUITY		1 147 839	1 213 749	-	-	-	-	-	-	1 213 749	1 238 206	1 242 018

Cash Flow

WC047 Bitou - Table B7 Adjustments Budget Cash Flows - 24/05/2024

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	A1	B	C	D	E	F	G	H		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		163 156	163 105	-	-	-	-	-	-	163 105	173 940	185 514
Service charges		422 573	418 554	-	-	-	-	-	-	418 554	435 620	514 266
Other revenue		22 595	23 655	-	-	-	-	-	-	23 655	20 000	20 951
Transfers and Subsidies - Operational	1	163 277	167 251	-	-	-	-	494	494	167 745	270 154	265 575
Transfers and Subsidies - Capital	1	37 468	48 907	-	-	-	-	-	-	48 907	59 234	45 161
Interest		8 221	15 596	-	-	-	-	-	-	15 596	8 144	7 942
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(716 494)	(711 552)	-	-	-	-	(494)	(494)	(712 046)	(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)
NET CASH FROM/(USED) OPERATING ACTIVITIES		75 138	99 858	-	-	-	-	-	-	99 858	139 294	171 135
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		10 962	10 962	-	-	-	-	-	-	10 962	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(109 432)	(123 392)	-	-	-	-	2 813	2 813	(120 579)	(89 026)	(90 197)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(98 470)	(112 430)	-	-	-	-	2 813	2 813	(109 617)	(89 026)	(90 197)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		40 150	40 150	-	-	-	-	-	-	40 150	36 320	42 300
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(19 517)	(19 517)	-	-	-	-	-	-	(19 517)	(21 475)	(21 214)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20 633	20 633	-	-	-	-	-	-	20 633	14 845	21 086
NET INCREASE/(DECREASE) IN CASH HELD		(2 698)	8 061	-	-	-	-	2 813	2 813	10 875	65 113	102 025
Cash/cash equivalents at the year begin:	2	59 740	95 078	-	-	-	-	-	-	95 078	59 740	59 740
Cash/cash equivalents at the year end:	2	57 042	103 139	-	-	-	-	2 813	2 813	105 953	124 853	161 765

Expenditure on transfer and grant programme

WC047 Bitou - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 24/05/2024

Description	Ref	Budget Year 2023/24							Budget Year	Budget Year
		Original	Prior Adjusted	Multi-year	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	Adjusted	Adjusted
		Budget	2	capital	Govt	5	6	Budget	Budget	Budget
R thousands		A	A1	3	4	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		14 048	15 536	-	-	-	-	15 536	13 204	13 550
Operational Revenue:General Revenue:Equitable Share		10 398	10 066	-	-	-	-	10 066	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	-	-
Provincial Government:		17 479	27 439	-	-	494	494	27 933	15 984	16 534
Capacity Building and Other		17 479	27 439	-	-	494	494	27 933	15 984	16 534
District Municipality:		-	390	-	-	-	-	390	-	-
All Grants		-	390	-	-	-	-	390	-	-
Other grant providers:		350	316	-	-	-	-	316	533	567
Departmental Agencies and Accounts		350	316	-	-	-	-	316	533	567
Total Operating Transfers and Grants	6	31 876	43 681	-	-	494	494	44 175	29 721	30 652
<u>Capital Transfers and Grants</u>										
National Government:		23 581	29 407	-	-	-	-	29 407	24 986	27 097
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		3 282	3 282	-	-	-	-	3 282	4 348	5 217
Municipal Infrastructure Grant (Schedule 5B)		20 299	26 125	-	-	-	-	26 125	20 638	21 879
Provincial Government:		10 754	28 414	-	-	-	-	28 414	-	-
Infrastructure		10 754	28 414	-	-	-	-	28 414	-	-
Total Capital Transfers and Grants	6	34 335	57 821	-	-	-	-	57 821	24 986	27 097
TOTAL EXPENDITURE OF TRANSFERS & GRANTS		66 211	101 502	-	-	494	494	101 996	54 707	57 748

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

WC047 Bitou - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/05/2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 3 - Community Services		3 430	3 836	-	-	-	-	-	-	3 836	6 434	7 435
Vote 4 - Corporate Services		1 016	1 138	-	-	-	-	-	-	1 138	4 459	1 000
Vote 7 - Engineering Services		46 159	49 384	-	-	-	-	1 506	1 506	50 890	69 148	76 284
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	50 605	54 358	-	-	-	-	1 506	1 506	55 864	80 041	84 719
Single-year expenditure to be adjusted	2											
Vote 2 - Office of the Municipal Manager		1 000	880	-	-	-	-	-	-	880	-	-
Vote 3 - Community Services		2 185	1 486	-	-	-	-	-	-	1 486	2 100	2 287
Vote 4 - Corporate Services		561	785	-	-	-	-	-	-	785	-	-
Vote 6 - Economic Development & Planning		304	304	-	-	-	-	-	-	304	-	-
Vote 7 - Engineering Services		54 777	70 979	-	-	-	-	(1 506)	(1 506)	69 474	10 086	6 390
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		58 827	74 434	-	-	-	-	(1 506)	(1 506)	72 929	12 186	8 677
Total Capital Expenditure - Vote		109 432	128 793	-	-	-	-	0	0	128 793	92 226	93 397
Capital Expenditure - Functional												
Governance and administration		20 857	19 767	-	-	-	-	-	-	19 767	5 576	2 500
Executive and council		1 000	880	-	-	-	-	-	-	880	-	-
Finance and administration		19 857	18 887	-	-	-	-	-	-	18 887	5 576	2 500
Community and public safety		4 265	4 471	-	-	-	-	-	-	4 471	3 209	2 722
Community and social services		2 880	4 086	-	-	-	-	-	-	4 086	2 709	2 722
Sport and recreation		1 000	-	-	-	-	-	-	-	-	500	-
Public safety		385	385	-	-	-	-	-	-	385	-	-
Economic and environmental services		13 973	18 258	-	-	-	-	-	-	18 258	3 720	5 000
Planning and development		304	304	-	-	-	-	-	-	304	-	-
Road transport		13 669	17 954	-	-	-	-	-	-	17 954	3 720	5 000
Trading services		70 337	86 296	-	-	-	-	0	0	86 296	79 721	83 175
Energy sources		23 741	23 321	-	-	-	-	-	-	23 321	27 449	41 459
Water management		27 350	39 711	-	-	-	-	-	-	39 711	17 977	7 059
Waste water management		17 896	23 214	-	-	-	-	0	0	23 214	29 294	27 657
Waste management		1 350	50	-	-	-	-	-	-	50	5 000	7 000
Total Capital Expenditure - Functional	3	109 432	128 793	-	-	-	-	0	0	128 793	92 226	93 397
Funded by:												
National Government		23 581	29 407	-	-	-	-	-	-	29 407	24 986	27 097
Provincial Government		10 754	28 414	-	-	-	-	-	-	28 414	-	-
Transfers recognised - capital	4	34 335	57 821	-	-	-	-	-	-	57 821	24 986	27 097
Borrowing		45 150	38 998	-	-	-	-	-	-	38 998	39 940	42 300
Internally generated funds		29 947	31 974	-	-	-	-	0	0	31 974	27 300	24 000
Total Capital Funding		109 432	128 793	-	-	-	-	0	0	128 793	92 226	93 397

WC047 Bitou - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 24/05/2024

Municipal Vote/Capital project	Program/Project description	Project number	IDP Goal Code	Individually Approved Yes/No	Asset Class	Asset Sub-Class	GPS co-ordinates	Medium Term Revenue and Expenditure Framework					
								Budget Year 2023/24		Budget Year +1 2024/25		Budget Year +2 2025/26	
								Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousand			3	6	4	4	5						
Parent municipality:													
WATER SERVICES: WASTE WATER PURIFICATION													
PUMP STATION EQUIPMENT	Capital Spares: new pumps, motors and fittings	WMP2302						2 813	4 319	2 500	-	2 500	-
KWANOKUTHULA-BOXER SHOPPING CENTRE	WATER AND SANITATION AUGMENTATION LEVIES FOR ERF 7210, BOXER SHOPPING CENTER, KWANOKUTHULA, WARD 5	SPS130						1 677	171	-	-	-	-
FLEET MANAGEMENT													
2X NEW LDV WITH POLICE CANOPIES -LAW ENFORCEMENT	2X NEW LDV WITH POLICE CANOPIES -LAW ENFORCEMENT	FLT2302						931	921	-	-	-	-
3X NEW 15CUBE COMPACTORS- WASTE MANAGEMENT	3 X NEW 15 CUBE COMPACTORS	FLT2306						5 479	5 490	-	-	-	-

WC047 Bitou - Table B8 Cash backed reserves/accumulated surplus reconciliation - 24/05/2024

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	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	57 042	103 139	-	-	-	-	2 813	2 813	105 953	124 853	161 765
Other current investments > 90 days		(1 292)	(1 371)	-	-	-	-	-	-	(1 371)	(232)	(228)
Cash and investments available:		55 750	101 768	-	-	-	-	2 813	2 813	104 582	124 621	161 537
Applications of cash and investments												
Unspent conditional transfers		(15 820)	(42 743)	-	-	-	-	-	-	(42 743)	(15 846)	(14 379)
Statutory requirements		26 573	(9 986)	-	-	-	-	-	-	(9 986)	26 573	26 573
Other working capital requirements	2	(43 969)	26 742					2 863	2 863	29 605	(64 997)	(57 037)
Other provisions		113 636	62 008	-	-	-	-	-	-	62 008	113 913	121 188
Reserves to be backed by cash/investments		48 500	29 950					-	-	29 950	75 800	99 800
Total Application of cash and investments:		128 919	65 971	-	-	-	-	2 863	2 863	68 835	135 443	176 146
Surplus(shortfall)		(73 169)	35 797	-	-	-	-	(50)	(50)	35 747	(10 822)	(14 609)
Other working capital requirements												
Debtors		123 761	87 174							87 174	149 633	142 093
Creditors due		79 792	113 916							116 779	84 636	85 057
Total		43 969	(26 742)							(29 605)	64 997	57 037
Debtors collection assumptions:												
Balance outstanding - debtors		144 611	100 521							100 521	181 862	164 254
Estimate of debtors collection rate		85,58%	86,72%							86,72%	82,28%	86,51%
Long term investments committed												
Balance (Insert description; eg sinking fund)												
Reserves to be backed by cash/investments												
Capital replacement		48 500	29 950							29 950	75 800	99 800
		48 500	29 950							29 950	75 800	99 800

WC047 Bitou - Table B10 Basic service delivery measurement - 24/05/2024

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	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitre per household per month)		10 572 618	14 252 504	-	-	-	-	-	-	14 252 504	11 058 959	11 567 671
Sanitation (free minimum level service)		22 377 782	33 928 203	-	-	-	-	-	-	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	24 265 402	-	-	-	-	-	-	24 265 402	15 919 607	16 651 908
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitre per indigent household per month)		10 573	14 253	-	-	-	-	-	-	14 253	11 059	11 568
Sanitation (free sanitation service to indigent households)		22 378	33 928	-	-	-	-	-	-	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	24 265	-	-	-	-	-	-	24 265	15 920	16 652
Total cost of FBS provided		53 992	78 180	-	-	-	-	-	-	78 180	56 986	60 300
Highest level of free service provided												
Revenue cost of free services provided (R'000)	17											
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 295	7 357	-	-	-	-	-	-	7 357	3 447	3 605
Total revenue cost of subsidised services provided		3 295	7 357	-	-	-	-	-	-	7 357	3 447	3 605

Municipal manager's quality certification

Municipal manager's quality certification

QUALITY CERTIFICATE

I, _____ 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: _____

Municipal Manager of Bitou Local Municipality – WC047

Date _____