

BITOU LOCAL MUNICIPALITY



**Budget Statement for the month  
ended 31 July 2024**

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## BITOU LOCAL MUNICIPALITY

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## BITOU LOCAL MUNICIPALITY

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

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

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

**Virement** – A transfer of budget.

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

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

# BITOU LOCAL MUNICIPALITY

## Legislative Framework

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

## PART 1 – IN-YEAR REPORT

### Section 1 – July Report

#### *1.1 In-Year Report – Monthly Budget Statement*

The report outlines the financial performance and position of the municipality for the month ended July 2024. The budget of the municipality is compiled with the objective that Bitou Municipality remains a financially viable and sustainable institution. The latter could be achieved if the municipality spends its budget prudently.

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

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at end of July 2024 amounts to R 137.6 million. The municipality on average requires an amount in excess of R65 million to cover its monthly operational expenditure, this includes the cost associated with the payment of employee cost and suppliers. It however excludes payments made to suppliers for capital assets.

### Section 2 – Resolutions

#### *IN-YEAR REPORTS 2024/2025*

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

#### **RECOMMENDATION:**

- That Council notes the monthly budget statement and supporting documentation for the month ended 31 July 2024.

### Section 3 – Executive Summary

#### **3.1 Introduction**

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

# BITOU LOCAL MUNICIPALITY

## Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
R thousands										
<b>Revenue</b>										
Exchange Revenue		478 748	531 266	531 266	38 397	38 397	44 272	(5 875)	-13%	531 266
Service charges - Electricity		232 021	262 129	262 129	20 950	20 950	21 844	(894)	-4%	262 129
Service charges - Water		87 810	90 492	90 492	6 692	6 692	7 541	(849)	-11%	90 492
Service charges - Waste Water Management		67 358	80 372	80 372	5 485	5 485	6 698	(1 212)	-18%	80 372
Service charges - Waste management		44 964	53 852	53 852	4 009	4 009	4 488	(479)	-11%	53 852
Sale of Goods and Rendering of Services		7 455	9 687	9 687	123	123	807	(685)	-85%	9 687
Agency services		2 498	2 840	2 840	-	-	237	(237)	-100%	2 840
Interest earned from Receivables		13 243	13 870	13 870	-	-	1 156	(1 156)	-100%	13 870
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	98	98	1 037	(939)	-91%	12 448
Rental from Fixed Assets		1 354	2 210	2 210	138	138	184	(46)	-25%	2 210
Licence and permits		1 427	565	565	79	79	47	32	67%	565
Operational Revenue		7 415	2 800	2 800	824	824	233	590	253%	2 800
Non-Exchange Revenue		402 889	442 000	442 000	20 602	20 602	21 968	(1 367)	-6%	442 000
Property rates		178 229	191 257	191 257	19 005	19 005	15 938	3 066	19%	191 257
Surcharges and Taxes		1 420	1 589	1 589	127	127	132	(6)	-4%	1 589
Fines, penalties and forfeits		39 529	50 836	50 836	349	349	4 236	(3 887)	-92%	50 836
Licence and permits		-	796	796	-	-	66	(66)	-100%	796
Transfer and subsidies - Operational		168 125	176 893	176 893	-	-	205	(205)	-100%	176 893
Interest		2 292	1 844	1 844	(3)	(3)	154	(157)	-102%	1 844
Operational Revenue		13 295	14 835	14 835	1 125	1 125	1 236	(111)	-9%	14 835
Gains on disposal of Assets		-	3 950	3 950	-	-	-	-		3 950
Total Revenue (excluding capital transfers and		881 638	973 266	973 266	58 999	58 999	66 241	(7 242)	-11%	973 266
<b>Expenditure By Type</b>										
Employee related costs		336 919	370 938	370 938	24 908	24 908	30 567	(5 659)	-19%	370 938
Remuneration of councillors		7 376	7 879	7 879	571	571	657	(85)	-13%	7 879
Bulk purchases - electricity		197 628	231 959	231 959	-	-	19 330	(19 330)	-100%	231 959
Inventory consumed		16 340	18 699	18 699	611	611	1 558	(947)	-61%	18 699
Debt impairment		-	19 001	19 001	-	-	-	-		19 001
Depreciation and amortisation		37 429	40 002	40 002	-	-	3 333	(3 333)	-100%	40 002
Interest		10 788	14 063	14 063	17	17	1 172	(1 155)	-99%	14 063
Contracted services		77 430	103 758	103 758	4 068	4 068	8 051	(3 984)	-49%	103 758
Transfers and subsidies		9 208	12 283	12 283	-	-	336	(336)	-100%	12 283
Irrecoverable debts written off		45 966	61 150	61 150	5 134	5 134	5 096	38	1%	61 150
Operational costs		70 993	91 144	91 144	3 338	3 338	7 286	(3 948)	-54%	91 144
Total Expenditure		810 076	970 877	970 877	38 647	38 647	77 386	(38 739)	-50%	970 877
Surplus/(Deficit)		71 561	2 389	2 389	20 352	20 352	(11 145)	31 497	(0)	2 389
Transfers and subsidies - capital (monetary allocations)		50 647	130 854	130 854	-	-	29	(29)	(0)	130 854
Surplus/(Deficit) after capital transfers & contributions		122 208	133 243	133 243	20 352	20 352	(11 116)			133 243
Surplus/(Deficit) after income tax		122 208	133 243	133 243	20 352	20 352	(11 116)			133 243
Surplus/(Deficit) attributable to municipality		122 208	133 243	133 243	20 352	20 352	(11 116)			133 243
Surplus/ (Deficit) for the year		122 208	133 243	133 243	20 352	20 352	(11 116)			133 243

## **BITOU LOCAL MUNICIPALITY**

### **Revenue by Source**

#### **Property Rates**

Property rates for the 1<sup>st</sup> month of the new year amounts to R19 million, compared to the YTD budget of R15.9 million that was anticipated, this indicates that the revenue source is performing above anticipation. This can mainly be ascribed to the removal of the remaining rebate amount to individuals whose property value is between R350 000 and R1 million, coupled with the annual rates levied

#### **Electricity**

Revenue from electricity for the month amounts to R20.9 million. Anticipated budgeted revenue amounted to R21.8 million, this is an under-performance of 4%. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are in the peak season it is expected that a spike will occur in consumption. The focus has now shifted towards the effect of SSEG on our consumption patterns as 31 July marks 127 consecutive days we have been without loadshedding.

#### **Water Service**

Water revenue as at end of July 2024 amounts to R6.7 million while YTD budget amounts to R7.5 million. This is a 11% under-performance consistent the colder and wetter weather conditions and seasonal consumption patterns.

#### **Sanitation Service**

Sanitation revenue amounts to R5.5 million while YTD budget amounts to R6.7 million. This translates to 18% under-performance for this category of revenue. The revenue item will be monitored as it was performing adequately at the end of the previous financial year. This revenue source is still forming part of the Revenue enhancement programme.

#### **Refuse Service**

Refuse revenue as at the end of July 2024 amounts R4 million while the YTD budget amounts to R4.4 million. This is an under performance of 11%. This category of revenue falls part of the revenue enhancement programme and a concerted effort must be made in the new financial year to ensure this revenue source is performing adequately.

#### **Rental from Fixed Assets**

The revenue for Rental from Fixed Assets for July 2024 amounts to R 138 000. This source of revenue is underperforming by 25%. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict.

#### **Interest earned on external investment and outstanding debtors**

Interest earned on external investment and outstanding debtors' revenue for the 1<sup>st</sup> month of July 2024 amounts to R 98 000 and R 0.00 respectively, which in turn equates to a 91% and 100% under-performance of the revenue source. Investment revenue, based on past trends, will start performing adequately as we start investing again as we invest our surplus funds.

#### **Revenue for fines, penalties and forfeits**

Revenue from Fines as at end of July 2024 amounts to R 349 000 compared to the anticipated budgeted revenue of R4.2 million. This is an under-performance of 92%, which can be ascribed to no revenue recognition done for the month. The revenue for the month of July 2024 will be recognised as part of the August 2024 monthly reporting, as the reports are sent to the Municipality on the 7<sup>th</sup> working day.

## **BITOU LOCAL MUNICIPALITY**

### **Transfers and Subsidies**

No transfers have been recognised as at the end of July 2024. The first tranche of the equitable share still needs to be paid which normally occurs in July. It is anticipated that this result may come in-line with the budgetary predictions during the course of the financial year.

### **Sale of Goods and Rendering of Services**

Revenue collected as at end July 2024 amounts to R 123 000 to an anticipated R 807 000. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

### **Operational revenue**

Revenue collected for the month amounts to R 824 000 compared to an anticipated R 233 000. The major contributor of the revenue development charges, and landing fees.

**Total revenue** for the month of July 2024 amounts to R58.9 million compared to the R66.2 million anticipated budgeted revenue for the month. This, however, exclude revenue from capital contributions.

## **Expenditure**

### **Employee related cost**

Employee related cost for the month of July 2024 amounts to R24.9 million, while the YTD budget amounts to R30.6 million. This translates to an under performance of 19%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date.

### **Remuneration of councillors**

Remuneration of councillors as at end of July 2024 amounts to R 571 00. This expenditure item underperforming by 13% for the month.

### **Bulk Purchases**

All payments to Eskom for the month of July will reflect in August 2024 as we pay Eskom based on the consumption of the month of July in August. June 2024 accounts were paid as a year-end creditor in the previous financial year.

### **Depreciation**

Depreciation for July 2024 will be done in August 2024 as part of the SolveM integration.

### **Inventory Consumed**

Expenditure for this item for July 2024 amounts to R 611 000 while the YTD budget amounts to R1.6 million. This expenditure item under-performed by 61% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores and the item will improve as the operations gain momentum.

### **Contracted Services**

Expenditure as at end of July 2024 amounts to R4.1 million and is under-performing by 49% when compared to the YTD budget of R8.1 million. It is expected that this category of expenditure will increase as we progress through the first quarter of the new Financial Year.

### **Transfers and subsidies**

No expenditure has been incurred for the month.



## BITOU LOCAL MUNICIPALITY

### **Operational Cost**

Operational Cost as at end of July 2024 amounts to R3.3 million while the YTD budget amounts to R7.3 million, which translates to an under performance of 54%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity.

**Total expenditure** as at end of July 2024 amounts to R38.6 million. The municipality is reporting an operating surplus of R20.4 million.

### **Conclusion on Financial Position and performance**

The municipality is reporting a Surplus for the month of July 2024 of R20.4 million, which is a good start as we have not received any grant funding for the month. The current cash flow is sufficient to meet the short and medium-term operational requirements and the focus now is to sustain operations in the long term. The current ratio is below the best practice norms. The liquidity position remains below the best practise norm and a concerted effort is still necessary for the municipality.

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

## **Section 4 – In-year budget statement tables**

### ***4.1 Monthly budget statements***

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

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

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

See tables below C1 and C3 for the month ended 31 July 2024.

# BITOU LOCAL MUNICIPALITY

## WC047 Bitou - Table C1 Monthly Budget Statement Summary -

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	178 229	191 257	191 257	19 005	19 005	15 938	3 066	19%	191 257
Service charges	432 153	486 846	486 846	37 136	37 136	40 570	(3 434)	-8%	486 846
Investment revenue	13 203	12 448	12 448	98	98	1 037	(939)	-91%	12 448
Transfers and subsidies - Operational	168 125	176 893	176 893	-	-	205	(205)	-100%	176 893
Other own revenue	89 928	105 822	105 822	2 760	2 760	8 489	(5 729)	-67%	105 822
<b>Total Revenue (excluding capital transfers and</b>	<b>881 638</b>	<b>973 266</b>	<b>973 266</b>	<b>58 999</b>	<b>58 999</b>	<b>66 241</b>	<b>(7 242)</b>	<b>-11%</b>	<b>973 266</b>
Employee costs	336 919	370 938	370 938	24 908	24 908	30 567	(5 659)	-19%	370 938
Remuneration of Councillors	7 376	7 879	7 879	571	571	657	(85)	-13%	7 879
Depreciation and amortisation	37 429	40 002	40 002	-	-	3 333	(3 333)	-100%	40 002
Interest	10 788	14 063	14 063	17	17	1 172	(1 155)	-99%	14 063
Inventory consumed and bulk purchases	213 967	250 658	250 658	611	611	20 888	(20 277)	-97%	250 658
Transfers and subsidies	9 208	12 283	12 283	-	-	336	(336)	-100%	12 283
Other expenditure	194 389	275 053	275 053	12 539	12 539	20 433	(7 894)	-39%	275 053
<b>Total Expenditure</b>	<b>810 076</b>	<b>970 877</b>	<b>970 877</b>	<b>38 647</b>	<b>38 647</b>	<b>77 386</b>	<b>(38 739)</b>	<b>-50%</b>	<b>970 877</b>
<b>Surplus/(Deficit)</b>	<b>71 561</b>	<b>2 389</b>	<b>2 389</b>	<b>20 352</b>	<b>20 352</b>	<b>(11 145)</b>	<b>31 497</b>	<b>-283%</b>	<b>2 389</b>
Transfers and subsidies - capital (monetary allocations)	50 647	130 854	130 854	-	-	29	(29)	-100%	130 854
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>122 208</b>	<b>133 243</b>	<b>133 243</b>	<b>20 352</b>	<b>20 352</b>	<b>(11 116)</b>	<b>31 468</b>	<b>-283%</b>	<b>133 243</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>122 208</b>	<b>133 243</b>	<b>133 243</b>	<b>20 352</b>	<b>20 352</b>	<b>(11 116)</b>	<b>31 468</b>	<b>-283%</b>	<b>133 243</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>112 674</b>	<b>183 160</b>	<b>183 160</b>	<b>-</b>	<b>-</b>	<b>15 263</b>	<b>(15 263)</b>	<b>-100%</b>	<b>183 160</b>
Capital transfers recognised	44 719	107 616	107 616	-	-	8 968	(8 968)	-100%	107 616
Borrowing	43 298	50 033	50 033	-	-	4 169	(4 169)	-100%	50 033
Internally generated funds	24 657	25 511	25 511	-	-	2 126	(2 126)	-100%	25 511
<b>Total sources of capital funds</b>	<b>112 674</b>	<b>183 160</b>	<b>183 160</b>	<b>-</b>	<b>-</b>	<b>15 263</b>	<b>(15 263)</b>	<b>-100%</b>	<b>183 160</b>
<b>Financial position</b>									
Total current assets	601 947	546 305	546 305		541 657				466 245
Total non current assets	1 330 591	1 415 909	1 415 909		1 336 331				1 415 909
Total current liabilities	474 113	374 132	374 132		420 837				439 810
Total non current liabilities	183 665	187 159	187 159		183 665				199 510
<b>Community wealth/Equity</b>	<b>1 249 896</b>	<b>1 400 922</b>	<b>1 400 922</b>		<b>1 273 485</b>				<b>1 242 834</b>
<b>Cash flows</b>									
Net cash from (used) operating	(540 437)	151 894	151 894	(46 629)	(46 629)	(10 976)	35 653	-325%	866 384
Net cash from (used) investing	(114 443)	(179 210)	(179 210)	-	-	15 263	15 263	100%	187 110
Net cash from (used) financing	-	29 662	29 662	(69)	(69)	-	69		50 033
<b>Cash/cash equivalents at the month/year end</b>	<b>(559 801)</b>	<b>105 486</b>	<b>105 486</b>	<b>-</b>	<b>137 664</b>	<b>107 427</b>	<b>(30 237)</b>	<b>-28%</b>	<b>1 287 889</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	35 208	9 712	9 047	7 433	274 568	-	-	-	335 967
<b>Creditors Age Analysis</b>									
Total Creditors	2	-	-	-	-	-	-	-	2

## BITOU LOCAL MUNICIPALITY

### Financial Performance Expenditure by Municipal Vote

#### Revenue by vote

The performance of revenue by vote as at end July 2024 amounts to R58.9 million, this is an underperformance of 11%. The detail on revenue per item can be seen on executive summary.

#### Expenditure by vote

The expenditure by vote as at July 2024 amounts R38.6 million. The total expenditure budget is under performing by 50.1%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council		-	3 004	3 004	-	-	-	-		3 004
Vote 2 - Office of the Municipal Manager		101 046	66 656	66 656	134	134	139	(4)	-3,2%	66 656
Vote 3 - Community Services		112 976	153 695	153 695	4 862	4 862	10 046	(5 183)	-51,6%	153 695
Vote 4 - Corporate Services		866	19	19	-	-	-	-		19
Vote 5 - Financial Services		208 160	224 929	224 929	19 258	19 258	17 335	1 924	11,1%	224 929
Vote 6 - Economic Development & Planning		29 482	111 335	111 335	65	65	707	(642)	-90,8%	111 335
Vote 7 - Engineering Services		479 755	544 481	544 481	34 679	34 679	38 044	(3 365)	-8,8%	544 481
Total Revenue by Vote	2	932 285	1 104 120	1 104 120	58 999	58 999	66 270	(7 271)	-11,0%	1 104 120
Expenditure by Vote	1									
Vote 1 - Council		11 818	12 945	12 945	693	693	920	(227)	-24,7%	12 945
Vote 2 - Office of the Municipal Manager		33 530	32 114	32 114	1 701	1 701	2 617	(915)	-35,0%	32 114
Vote 3 - Community Services		201 311	252 128	252 128	12 548	12 548	19 197	(6 649)	-34,6%	252 128
Vote 4 - Corporate Services		63 696	89 641	89 641	5 468	5 468	7 470	(2 002)	-26,8%	89 641
Vote 5 - Financial Services		58 425	70 683	70 683	2 960	2 960	5 456	(2 496)	-45,7%	70 683
Vote 6 - Economic Development & Planning		44 542	52 018	52 018	5 341	5 341	4 144	1 197	28,9%	52 018
Vote 7 - Engineering Services		396 755	461 348	461 348	9 935	9 935	37 581	(27 646)	-73,6%	461 348
Total Expenditure by Vote	2	810 076	970 877	970 877	38 647	38 647	77 386	(38 739)	-50,1%	970 877
Surplus/ (Deficit) for the year	2	122 208	133 243	133 243	20 352	20 352	(11 116)	31 468	-283,1%	133 243

# BITOU LOCAL MUNICIPALITY

## Capital expenditure

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 3 - Community Services		3 636	5 705	5 705	-	-	475	(475)	-100%	5 705
Vote 4 - Corporate Services		1 070	1 518	1 518	-	-	126	(126)	-100%	1 518
Vote 7 - Engineering Services		43 780	141 206	141 206	-	-	11 767	(11 767)	-100%	141 206
<b>Total Capital Multi-year expenditure</b>	4,7	<b>48 486</b>	<b>148 429</b>	<b>148 429</b>	<b>-</b>	<b>-</b>	<b>12 369</b>	<b>(12 369)</b>	<b>-100%</b>	<b>148 429</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 2 - Office of the Municipal Manager		149	-	-	-	-	-	-	-	-
Vote 3 - Community Services		1 021	3 496	3 496	-	-	291	(291)	-100%	3 496
Vote 4 - Corporate Services		699	642	642	-	-	53	(53)	-100%	642
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		62 018	30 593	30 593	-	-	2 549	(2 549)	-100%	30 593
<b>Total Capital single-year expenditure</b>	4	<b>64 188</b>	<b>34 731</b>	<b>34 731</b>	<b>-</b>	<b>-</b>	<b>2 894</b>	<b>(2 894)</b>	<b>-100%</b>	<b>34 731</b>
<b>Total Capital Expenditure</b>	3	<b>112 674</b>	<b>183 160</b>	<b>183 160</b>	<b>-</b>	<b>-</b>	<b>15 263</b>	<b>(15 263)</b>	<b>-100%</b>	<b>183 160</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>24 580</b>	<b>9 350</b>	<b>9 350</b>	<b>-</b>	<b>-</b>	<b>779</b>	<b>(779)</b>	<b>-100%</b>	<b>9 350</b>
Executive and council		149	-	-	-	-	-	-	-	-
Finance and administration		24 431	9 350	9 350	-	-	779	(779)	-100%	9 350
<b>Community and public safety</b>		<b>4 207</b>	<b>6 302</b>	<b>6 302</b>	<b>-</b>	<b>-</b>	<b>525</b>	<b>(525)</b>	<b>-100%</b>	<b>6 302</b>
Community and social services		3 909	304	304	-	-	25	(25)	-100%	304
Sport and recreation		-	4 455	4 455	-	-	371	(371)	-100%	4 455
Public safety		298	1 542	1 542	-	-	128	(128)	-100%	1 542
<b>Economic and environmental services</b>		<b>12 288</b>	<b>47 401</b>	<b>47 401</b>	<b>-</b>	<b>-</b>	<b>3 950</b>	<b>(3 950)</b>	<b>-100%</b>	<b>47 401</b>
Planning and development		301	-	-	-	-	-	-	-	-
Road transport		11 987	47 401	47 401	-	-	3 950	(3 950)	-100%	47 401
<b>Trading services</b>		<b>71 598</b>	<b>120 108</b>	<b>120 108</b>	<b>-</b>	<b>-</b>	<b>10 009</b>	<b>(10 009)</b>	<b>-100%</b>	<b>120 108</b>
Energy sources		20 382	26 065	26 065	-	-	2 172	(2 172)	-100%	26 065
Water management		33 405	45 070	45 070	-	-	3 756	(3 756)	-100%	45 070
Waste water management		17 811	46 673	46 673	-	-	3 889	(3 889)	-100%	46 673
Waste management		-	2 300	2 300	-	-	192	(192)	-100%	2 300
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>112 674</b>	<b>183 160</b>	<b>183 160</b>	<b>-</b>	<b>-</b>	<b>15 263</b>	<b>(15 263)</b>	<b>-100%</b>	<b>183 160</b>
<b>Funded by:</b>										
National Government		29 398	29 331	29 331	-	-	2 444	(2 444)	-100%	29 331
Provincial Government		15 322	78 285	78 285	-	-	6 524	(6 524)	-100%	78 285
<b>Transfers recognised - capital</b>		<b>44 719</b>	<b>107 616</b>	<b>107 616</b>	<b>-</b>	<b>-</b>	<b>8 968</b>	<b>(8 968)</b>	<b>-100%</b>	<b>107 616</b>
<b>Borrowing</b>	6	<b>43 298</b>	<b>50 033</b>	<b>50 033</b>	<b>-</b>	<b>-</b>	<b>4 169</b>	<b>(4 169)</b>	<b>-100%</b>	<b>50 033</b>
<b>Internally generated funds</b>		<b>24 657</b>	<b>25 511</b>	<b>25 511</b>	<b>-</b>	<b>-</b>	<b>2 126</b>	<b>(2 126)</b>	<b>-100%</b>	<b>25 511</b>
<b>Total Capital Funding</b>	7	<b>112 674</b>	<b>183 160</b>	<b>183 160</b>	<b>-</b>	<b>-</b>	<b>15 263</b>	<b>(15 263)</b>	<b>-100%</b>	<b>183 160</b>

## BITOU LOCAL MUNICIPALITY

### Capital Expenditure Analysis

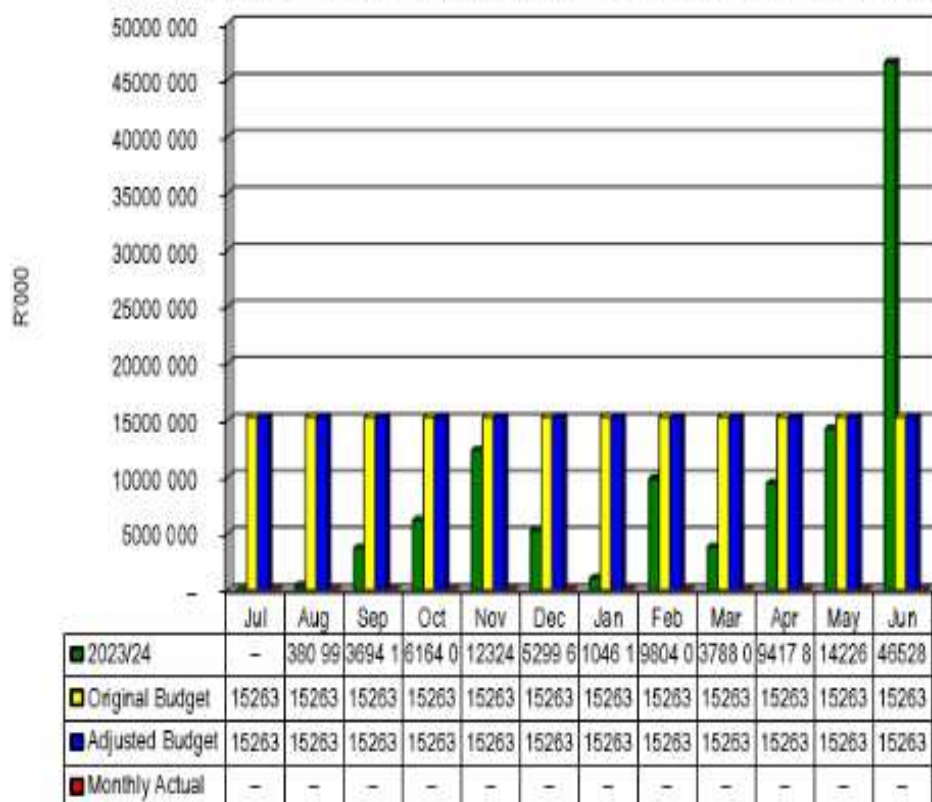
No Capital Expenditure is reported for the month.

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

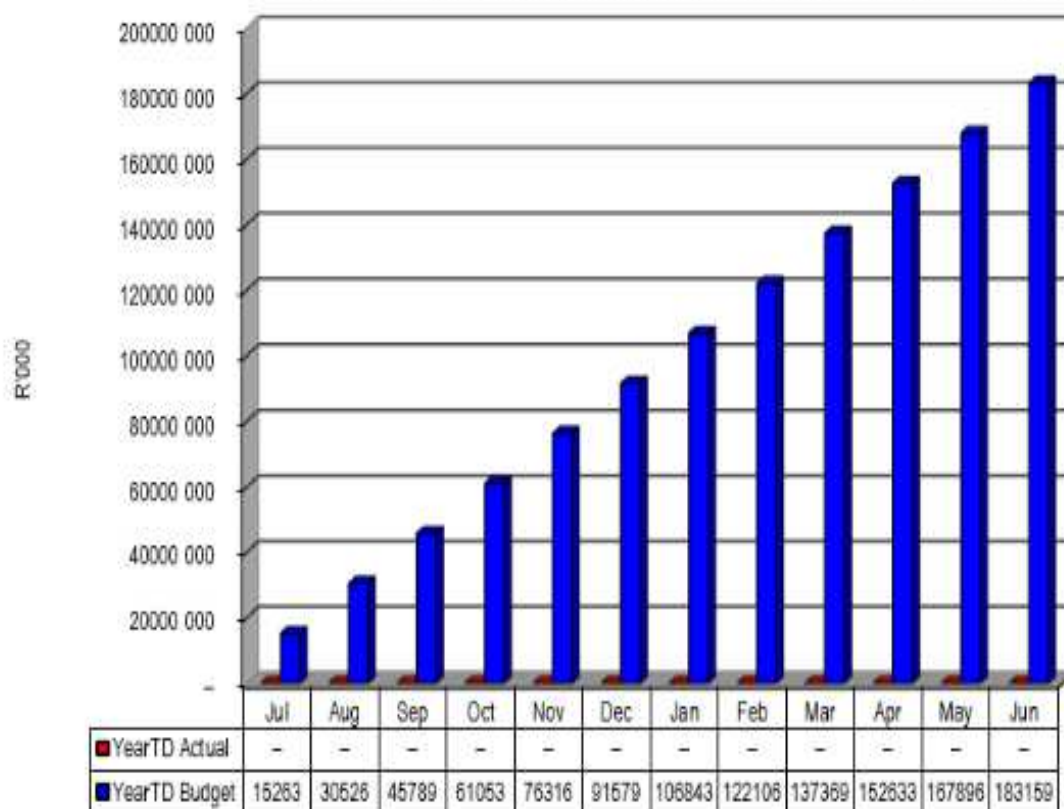
### Capital Grants Analysis

Grants	Original Budget	Monthly Actual	Shadow Balance	YTD Expenditure
<b>MIG</b>	18 895 912,00	-	1 432 084,88	-
<b>WATER SERVICE INFRASTRUCTURE GRANT</b>	10 434 783,00	-	-	-
<b>INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT</b>	16 650 000,00	-	-	-
<b>HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT</b>	60 351 000,00	-	-	-
<b>FIRE SERVICES CAPACITY GRANT</b>	980 000,00	-	-	-
<b>LIBRARY CONDITIONAL GRANT</b>	304 345,00	-	-	-
<b>AFR</b>	25 510 549,00	-	80 750,00	-
<b>BORROWINGS</b>	50 033 373,00	-	1 462 763,25	-
<b>TOTAL</b>	<b>183 159 962,00</b>	<b>0</b>	<b>2 975 598,13</b>	<b>0</b>

**Chart C1 2024/25 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target**



# BITOU LOCAL MUNICIPALITY

## Statement of Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		184 362	105 486	105 486	137 664	60 220
Trade and other receivables from exchange transactions		75 118	75 841	75 841	80 339	75 841
Receivables from non-exchange transactions		58 501	97 230	97 230	39 620	97 230
Current portion of non-current receivables		9	11	11	9	11
Inventory		14 934	20 180	20 180	14 463	20 180
VAT		268 096	247 378	247 378	268 578	212 584
Other current assets		926	180	180	983	180
<b>Total current assets</b>		<b>601 947</b>	<b>546 305</b>	<b>546 305</b>	<b>541 657</b>	<b>466 245</b>
<b>Non current assets</b>						
Investments		-	-	-	-	-
Investment property		12 691	12 692	12 692	12 691	12 692
Property, plant and equipment		1 317 865	1 403 181	1 403 181	1 323 605	1 403 181
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		35	35	35	35	35
Intangible assets		-	-	-	-	-
Trade and other receivables from exchange transactions		-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>1 330 591</b>	<b>1 415 909</b>	<b>1 415 909</b>	<b>1 336 331</b>	<b>1 415 909</b>
<b>TOTAL ASSETS</b>		<b>1 932 539</b>	<b>1 962 213</b>	<b>1 962 213</b>	<b>1 877 988</b>	<b>1 882 153</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		20 425	20 372	20 372	20 299	1 103
Consumer deposits		11 362	9 848	9 848	11 419	9 848
Trade and other payables from exchange transactions		131 225	80 522	80 522	72 565	86 278
Trade and other payables from non-exchange transactions		(30 982)	(13 526)	(13 526)	(30 982)	(13 526)
Provision		70 911	37 759	37 759	70 201	116 950
VAT		271 172	239 157	239 157	277 335	239 157
Other current liabilities		-	-	-	-	-
<b>Total current liabilities</b>		<b>474 113</b>	<b>374 132</b>	<b>374 132</b>	<b>420 837</b>	<b>439 810</b>
<b>Non current liabilities</b>						
Financial liabilities		107 718	110 362	110 362	107 718	130 734
Provision		10 754	76 797	76 797	10 754	10 320
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		65 194	-	-	65 194	58 456
<b>Total non current liabilities</b>		<b>183 665</b>	<b>187 159</b>	<b>187 159</b>	<b>183 665</b>	<b>199 510</b>
<b>TOTAL LIABILITIES</b>		<b>657 778</b>	<b>561 291</b>	<b>561 291</b>	<b>604 503</b>	<b>639 320</b>
<b>NET ASSETS</b>	2	<b>1 274 761</b>	<b>1 400 922</b>	<b>1 400 922</b>	<b>1 273 485</b>	<b>1 242 834</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 225 712	1 375 423	1 375 423	1 249 300	1 167 034
Reserves and funds		24 185	25 500	25 500	24 185	75 800
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 249 896</b>	<b>1 400 922</b>	<b>1 400 922</b>	<b>1 273 485</b>	<b>1 242 834</b>



## BITOU LOCAL MUNICIPALITY

The table above reflects the statement of financial position of the municipality. The total current assets at the end of July 2024 amounts to R541.7 million. The municipality reports total short-term investments at R 163.7 million and a deficit in cash of R26 million for the month. The municipality reports a negative cashbook balance of R26 million.

The current liabilities for the month amounts R420.8 million. The current ratio for the month equates 1.29:1, which is below best practice norms. The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations.

## Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow -										
Description	Ref	2023/24	Budget Year 2024/25							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1									
<b>Receipts</b>										
Property rates		644	175 067	175 067	15 982	15 982	14 589	1 394	10%	175 067
Service charges		-	434 972	434 972	30 834	30 834	36 248	(5 413)	-15%	434 972
Other revenue		67	26 596	26 596	964	964	2 216	(1 252)	-57%	26 596
Transfers and Subsidies - Operational		6 262	176 723	176 723	-	-	791	(791)	-100%	176 723
Transfers and Subsidies - Capital		-	130 854	130 854	-	-	29	(29)	-100%	130 854
Interest		11 284	12 448	12 448	375	375	1 037	(663)	-64%	12 448
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(558 694)	(778 720)	(778 720)	(94 767)	(94 767)	(64 231)	30 537	-48%	(64 231)
Interest		-	(14 063)	(14 063)	(17)	(17)	(1 172)	(1 155)	99%	(14 063)
Transfers and Subsidies		-	(11 983)	(11 983)	-	-	(483)	(483)	100%	(11 983)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(540 437)</b>	<b>151 894</b>	<b>151 894</b>	<b>(46 629)</b>	<b>(46 629)</b>	<b>(10 976)</b>	<b>35 653</b>	<b>-325%</b>	<b>866 384</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	3 950	3 950	-	-	-	-		3 950
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(114 443)	(183 160)	(183 160)	-	-	15 263	15 263	100%	183 160
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(114 443)</b>	<b>(179 210)</b>	<b>(179 210)</b>	<b>-</b>	<b>-</b>	<b>15 263</b>	<b>15 263</b>	<b>100%</b>	<b>187 110</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	50 033	50 033	-	-	-	-		50 033
Increase (decrease) in consumer deposits		-	-	-	57	57	-	57	0%	-
<b>Payments</b>										
Repayment of borrowing		-	(20 372)	(20 372)	(126)	(126)	-	126	0%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>29 662</b>	<b>29 662</b>	<b>(69)</b>	<b>(69)</b>	<b>-</b>	<b>69</b>	<b>0%</b>	<b>50 033</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(654 879)</b>	<b>2 346</b>	<b>2 346</b>	<b>(46 697)</b>	<b>(46 697)</b>	<b>4 288</b>			<b>1 103 527</b>
Cash/cash equivalents at beginning:		95 078	103 139	103 139			184 362	103 139		184 362
Cash/cash equivalents at month/year end:		(559 801)	105 486	105 486		137 664	107 427			1 287 889

The municipality is reporting a deficit of R46.6 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income and a sharp Increase is usually anticipated upon the start of the book year as procurement processes are starting out.

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

The net cash (**used**) for financing activities are mostly influenced by the repayment of loans. The amount as at July 2024 amounts to R 69 000. The previous bi-annual redemption was done in June 2024. The next payment will occur in December 2024:

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

# BITOU LOCAL MUNICIPALITY

## Section 5 – Debtors’ analysis

### 5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors -

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 015	2 592	2 771	2 497	82 093	-	-	-	94 968	84 590	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	10 963	1 455	888	573	15 500	-	-	-	29 380	16 073	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 873	1 825	1 446	1 143	42 246	-	-	-	57 533	43 389	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 036	1 383	1 288	1 244	55 492	-	-	-	62 443	56 736	-	-
Receivables from Exchange Transactions - Waste Management	1600	4 501	2 210	1 976	1 894	92 892	-	-	-	103 472	94 785	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	820	247	678	82	(13 655)	-	-	-	(11 828)	(13 573)	-	-
Total By Income Source	2000	35 208	9 712	9 047	7 433	274 568	-	-	-	335 967	282 001	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	538	252	152	113	1 686	-	-	-	2 741	1 799	-	-
Commercial	2300	4 056	715	349	312	5 062	-	-	-	10 494	5 374	-	-
Households	2400	30 615	8 744	8 546	7 007	267 821	-	-	-	322 732	274 828	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	35 208	9 712	9 047	7 433	274 568	-	-	-	335 967	282 001	-	-

### Debtor’s age analysis

The debtors’ book of the municipality reflects R 274.6 million on outstanding debtors older than 121 days and a total outstanding amount of R 335.9 million.

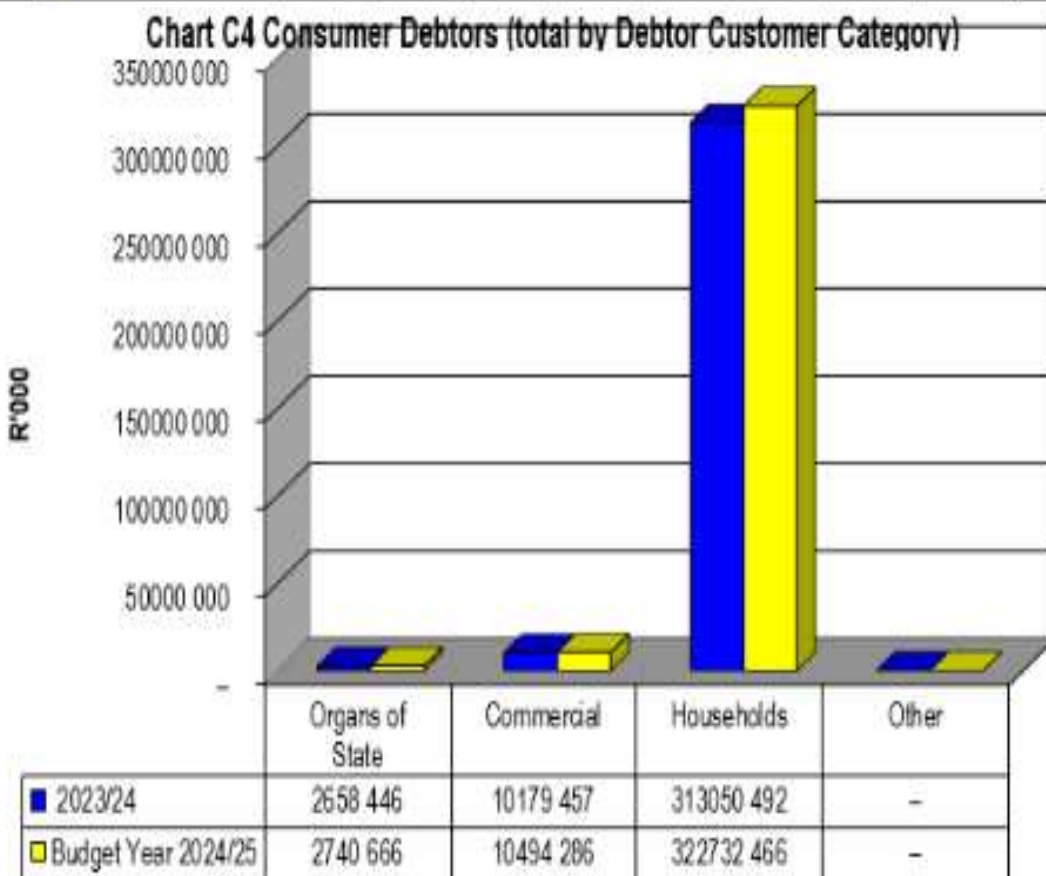
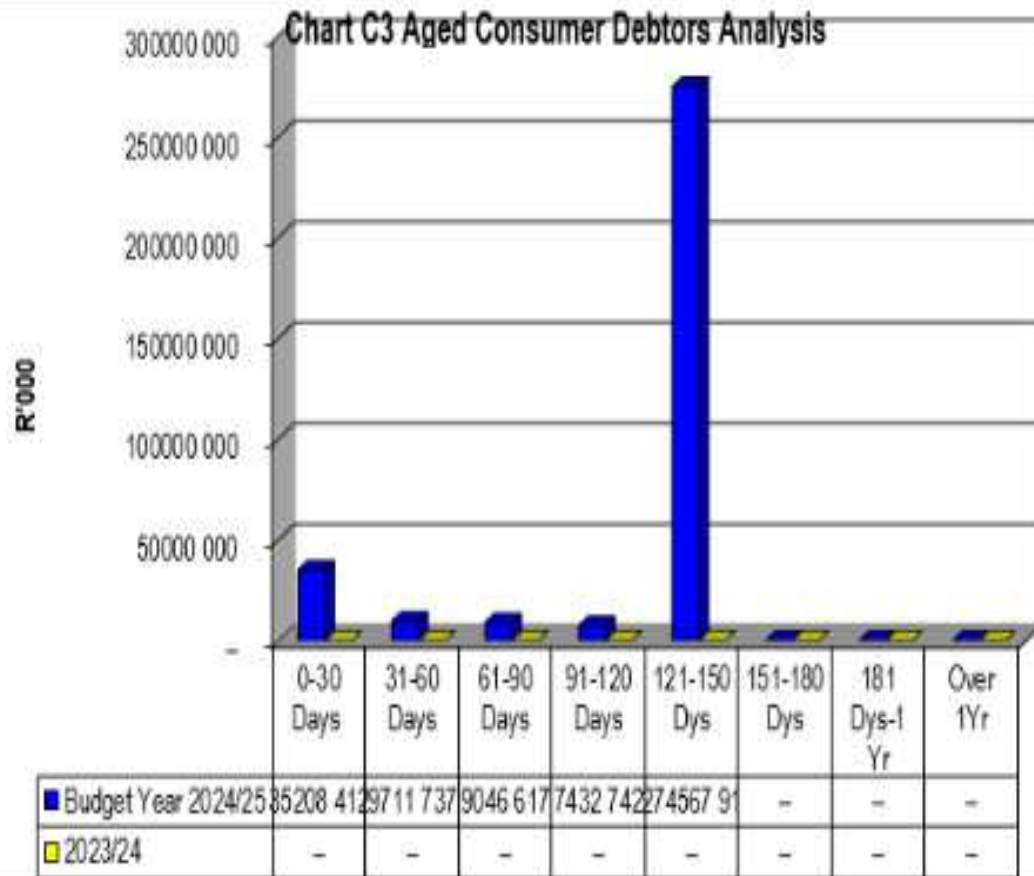
The contributors to the outstanding debt remain the household debt which represent 96.1% of total debt, followed by businesses with 3.1% and organs of state contributing 0.8%

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

The collection rate for the month of July 2023 is 91%. See below debtor payment percentage breakdown achieved for July 2024.

DEBTOR PAYMENT % ACHIEVED	
DETAILS	Jul-24
Gross Debtors Opening Balance	335 576 739,61
Billed Revenue	67 185 354,63
Gross Debtors Closing Balance	335 967 417,84
Bad Debt Written off	5 709 353,25
Payment received	61 085 323,15
Billed Revenue	67 185 354,63
<b>% Debtor payment achieved</b>	<b>91%</b>

## BITOU LOCAL MUNICIPALITY



# BITOU LOCAL MUNICIPALITY

## Section 6 – Creditors' age analysis

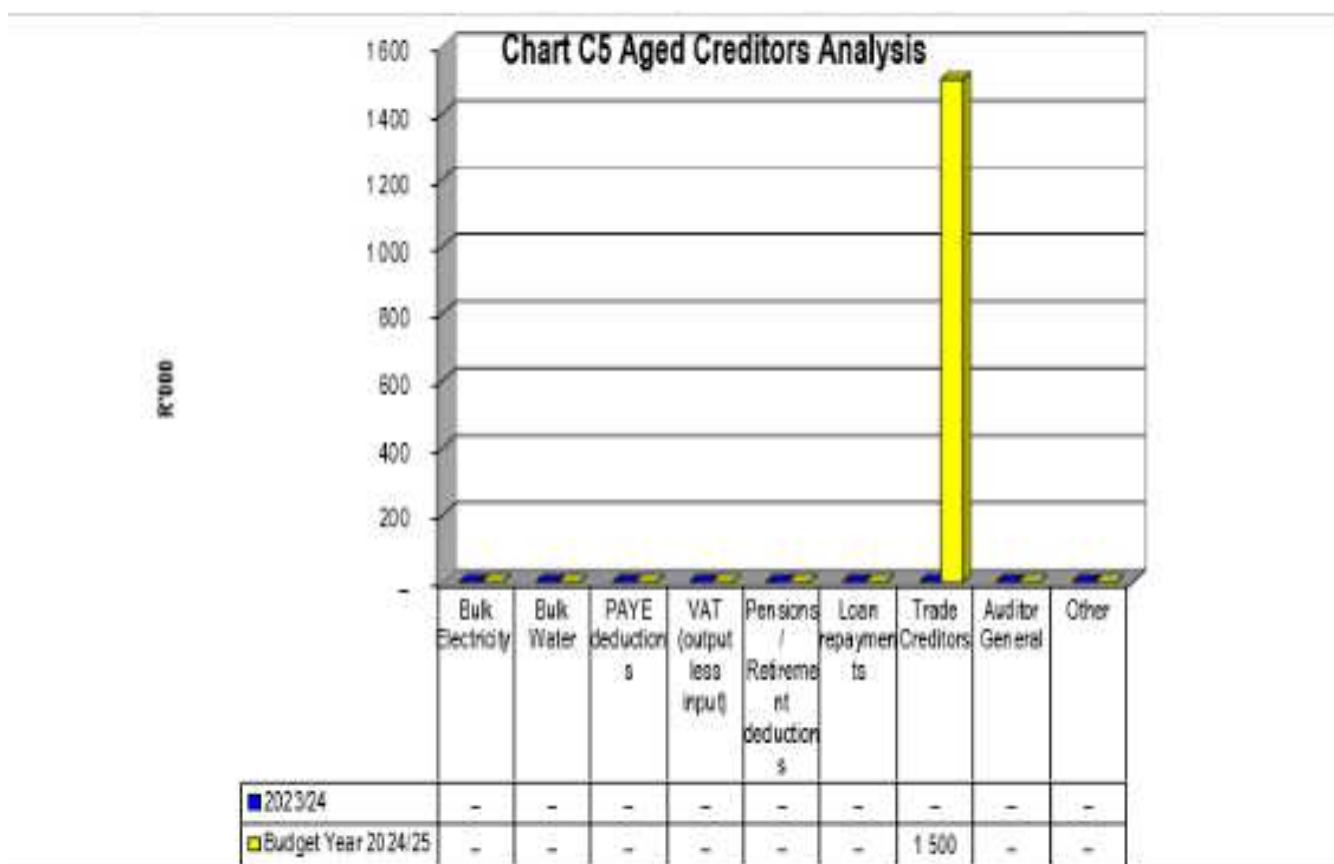
### 6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors -											
Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2	-	-	-	-	-	-	-	2	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2	-	-	-	-	-	-	-	2	-

### Creditors Age Analysis

The municipality reports a total amount of R1 500 on trade creditors in July 2024



## BITOU LOCAL MUNICIPALITY

### Section 7 – Investment portfolio analysis

#### 7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio -														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Absa Bank :9378543662		Call deposit	Call deposit							8 230	0,008		-	8 230
Absa Bank :9377092408-3		Call deposit	Call deposit							2 990	0,008		-	2 990
Absa Bank :9380348553		Call deposit	Call deposit							19 645	0,009		-	19 645
Nedbank 037881052406/1000105		360 days	Fixed deposit							13 751	0,010	-13751369,86	-	0
Standard Bank: 488607000-079		Call deposit	Call deposit							5 342	0,008		36	5 379
Standard Bank: 488607000-078		Call deposit	Call deposit							5 342	0,008		36	5 379
Absa Bank: 9381946782		Call deposit	Call deposit							11 814	0,009		-	11 814
Absa Bank: 2081502184		120 days	Fixed deposit							15 413	0,009	-15412557,53	-	0
Standard Bank 488607000-084		120 days	Fixed deposit							15 414	0,009	-15414349,32	-	0
Absa Bank 2081502443		180 days	Fixed deposit							10 280	0			10 280
Nedbank 037881052406/1000106		30 days	Fixed deposit								0		50 000	50 000
Standard Bank 488607000-085		30 days	Fixed deposit								0		25 000	25 000
Standard Bank 488607000-086		30 days	Fixed deposit							-	0		25 000	25 000
Municipality sub-total										108 222	0	(44 578)	100 072	163 716

#### Investment portfolio analysis

The municipality has investments with a total value of R163.7 million as at July 2024. Interest earned on fixed deposits will only be recognised upon maturity, but it will be accrued at year end.

## BITOU LOCAL MUNICIPALITY

### Section 8 – Grant Performance

#### 8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M01)
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES) - CAPITAL	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	-
EQUITABLE SHARE	-
HUMAN SETTLEMENT DEVELOPMENT - OPERATIONAL	-
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	-
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	-
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

The table above reflects the income recognition done for the month of July 2024. No Transfers and subsidies were received

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

The table above reflects the grant receipts for July 2024.

## BITOU LOCAL MUNICIPALITY

### Municipal manager's quality certification

#### *Municipal manager's quality certification*

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

#### QUALITY CERTIFICATE

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

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

For the month ended 31 July 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: R Links (PhD)

Acting Municipal Manager of Bitou Local Municipality – WC047

Date

15/08/2024