

BITOU LOCAL MUNICIPALITY



**Budget Statement for the month
ended 28 February 2025**

Table of Contents

Table of Contents.....	2
Glossary	3
Legislative Framework	5
Section 1 – February Report	5
Section 2 – Resolutions	5
Section 3 – Executive Summary	5
Section 4 – In-year budget statement tables	10
Section 5 – Debtors’ analysis	18
Section 6 – Creditors' age analysis	20
Section 7 – Investment portfolio analysis.....	21
Section 8 – Grant Performance.....	22
Municipal manager’s quality certification.....	23

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 – February Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the month ended February 2025. 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 indicated on the C7 Cash flow statement, the cash, and cash equivalents as at the end of February 2025 amounts to R 177.8 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 28 February 2025.

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) - M08 February										
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									%	
Exchange Revenue		477 681	531 266	531 527	45 666	344 428	353 566	(9 138)	-3%	531 527
Service charges - Electricity		230 904	262 129	259 136	23 739	174 180	172 758	1 422	1%	259 136
Service charges - Water		87 795	90 492	92 029	9 351	62 814	61 352	1 462	2%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	6 172	48 988	53 082	(4 094)	-8%	79 624
Service charges - Waste management		44 964	53 852	50 983	3 988	31 215	33 989	(2 774)	-8%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	421	5 280	4 834	446	9%	10 072
Agency services		2 498	2 840	2 840	266	1 583	1 893	(310)	-16%	2 840
Interest earned from Receivables		13 243	13 870	12 458	–	4 677	8 305	(3 628)	-44%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	1 044	6 676	8 299	(1 623)	-20%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	109	1 019	1 073	(54)	-5%	1 610
Licence and permits		1 427	565	661	110	955	441	515	117%	661
Operational Revenue		7 415	2 800	9 667	465	7 040	7 539	(500)	-7%	9 667
Non-Exchange Revenue		432 046	442 000	455 351	24 171	295 290	262 606	32 685	12%	455 351
Property rates		178 261	191 257	193 250	15 103	128 154	128 833	(679)	-1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	760	2 884	960	1 923	200%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	5 969	31 180	27 269	3 910	14%	52 397
Licence and permits		–	796	796	–	–	530	(530)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 363	–	119 117	94 242	24 875	26%	187 363
Interest		2 292	1 844	2 202	1 179	4 673	1 468	3 204	218%	2 202
Operational Revenue		14 750	14 835	13 953	1 161	9 283	9 302	(18)	0%	13 953
Gains on disposal of Assets		–	3 950	3 950	–	–	–	–	–	3 950
Other Gains		8 370	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and		909 728	973 266	986 878	69 837	639 718	616 172	23 546	4%	986 878
Expenditure By Type										
Employee related costs		312 820	370 938	378 617	20 639	200 169	252 947	(52 778)	-21%	378 617
Remuneration of councillors		7 376	7 879	7 879	604	5 100	5 252	(152)	-3%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	18 504	141 096	149 973	(8 877)	-6%	224 959
Inventory consumed		16 652	18 699	20 641	1 200	9 392	13 516	(4 123)	-31%	20 641
Debt impairment		28 480	19 001	19 001	–	–	–	–	–	19 001
Depreciation and amortisation		48 851	40 002	40 002	3 334	26 668	26 667	1	0%	40 002
Interest		20 922	14 063	13 917	7	7 293	9 278	(1 984)	-21%	13 917
Contracted services		77 655	103 758	115 264	7 775	42 641	68 565	(25 924)	-38%	115 264
Transfers and subsidies		9 208	12 283	10 844	1 870	6 637	6 082	555	9%	10 844
Irrecoverable debts written off		74 426	61 150	61 150	73	18 259	40 767	(22 508)	-55%	61 150
Operational costs		76 823	91 144	91 335	7 821	49 807	60 191	(10 383)	-17%	91 335
Losses on Disposal of Assets		3 217	–	–	–	–	–	–	–	–
Other Losses		111	–	–	–	–	–	–	–	–
Total Expenditure		874 170	970 877	983 608	61 827	507 063	633 237	(126 175)	-20%	983 608
Surplus/(Deficit)		35 558	2 389	3 270	8 010	132 655	(17 066)	149 721	(0)	3 270
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	91 558	–	7 160	46 327	(39 167)	(0)	91 558
Transfers and subsidies - capital (in-kind)		33	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	94 828	8 010	139 816	29 261			94 828
Surplus/(Deficit) after income tax		85 897	133 243	94 828	8 010	139 816	29 261			94 828
Surplus/(Deficit) attributable to municipality		85 897	133 243	94 828	8 010	139 816	29 261			94 828
Surplus/ (Deficit) for the year		85 897	133 243	94 828	8 010	139 816	29 261			94 828

BITOU LOCAL MUNICIPALITY

Revenue by Source

Property Rates

Property rates for the month amounts to R15.1 million and when comparing the YTD actual to the YTD budget, the revenue source is adequately performing.

Electricity

Revenue from electricity for the month amounts to R23.7 million. The anticipated budgeted revenue amounted to R172.8 million, while actuals at month end has a balance of R174.2 million, translating to the Revenue source slightly overperforming. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods. Focus has now shifted towards the effect of SSEG on our consumption patterns as various residents are now opting for solar installations, the true effect of SSEG by means of rooftop solar installations is still to be determined as many residents have yet to register the installations with the municipality

Water Service

Water revenue as at end of February 2025 amounts to R62.8 million while YTD budget amounts to R61.4 million which means this revenue source is adequately performing. As we are in the summer peak period a further increase in consumption is expected.

Sanitation Service

Sanitation revenue amounts to R48.9 million while YTD budget amounts to R53.1 million. This translates to an 8% under-performance for this category of revenue which mainly relates to journals still to be posted for revenue forgone that included VAT. Another contributing factor to the under-performance is underbilling of businesses and large users as well as various anomalies in respect of the level of service rendered compared to the charges applied. It is expected that the revenue enhancement program will add to increasing the revenue source over the remainder of the budget period. The revenue item will be monitored as it was performing adequately at the end of the previous financial year.

Refuse Service

Refuse revenue as at the end of February 2025 amounts R31.2 million while the YTD budget amounts to R33.9 million. This is an under performance of 13%, which similarly to Sanitation Services is due to the Revenue Forgone journals that still need to be processed to remove the VAT billed. This category of revenue also forms part of the revenue enhancement programme and through simple revenue enhancement assessments by management, it is clear that not all customers are charged correctly for the volumes of refuse generated, especially Hotels and Businesses, and that there are various anomalies in respect of the level of service rendered compared to the charges applied. The shortage of refuse bins to implement the changes is also a matter of concern. A concerted effort will need to be made in the remainder of the financial year to ensure this revenue source is performing adequately

Rental from Fixed Assets

The revenue for Rental from Fixed Assets for February 2025 amounts to R1 million. This source of revenue is underperforming by 5%, which translates to a monetary value of R54 000. 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, however it is expected that this revenue source will come in-line as we approach the end of the financial year.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue at the end of February 2025 amounts to R6.7 million and R4.7 million respectively, which in turn equates to a 20%

BITOU LOCAL MUNICIPALITY

and 44% under-performance of the revenue source. Interest accruals on fixed term investment has not been recorded and considering the amount invested, the investment revenue is expected to meet the budgeted target. The journal to recognise the interest earned on debtors account still needs to be processed and will form part of next months reporting.

Revenue for fines, penalties and forfeits

Revenue from Fines as at end of February 2025 amounts to R31.2 million compared to the anticipated budgeted revenue of R27.3 million. This is an overperformance of 14%, which can be ascribed to revenue recognition done for the month of January 2025. The revenue for the month of February 2025 will be recognised as part of the March 2025 monthly reporting, as the reports are sent to the Municipality on the 7th working day. This revenue source has been adjusted to be in line with actual performance and projected revenue still to be collected.

Transfers and Subsidies

Transfers have been recognised as at the end of February 2025 amounting to R119.1 million. It is anticipated that this result may come in-line with the budgetary predictions during the remainder of the financial year.

Sale of Goods and Rendering of Services

Revenue collected as at end of February 2025 amounts to R5.3 million compared to an anticipated R4.8 million. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

Operational revenue

Revenue collected as at the end of February 2025 amounts to R7 million compared to an anticipated R7.5 million. The major contributor for this revenue source is development charges.

Total revenue for the month of February 2025 amounts to R69.8 million with a YTD actual of R639.7 million, compared to the R616.2 million anticipated budgeted revenue for the year. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the month of February 2025 amounts to R20.6 million, with an actual YTD figure of R200.2 million. When comparing this to the YTD budget, R252.9 million, it translates to an under performance of 21%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date, coupled with employee benefits provisions that will be processed at year-end.

Remuneration of councillors

Remuneration of councillors as at end of February 2025 amounts to R5.1 million. This expenditure item is underperforming by 3% for the month, however the monetary difference amounts to R152 000.

Bulk Purchases

Eskom payments for the month ended February 2025, amounts to R141.1 million. All payments are in respect of January invoices. February 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 6% and cognisance must be taken of the annual increase that normally comes into effect in April.

Depreciation

Depreciation is adequately performing and up to date.

BITOU LOCAL MUNICIPALITY

Inventory Consumed

Expenditure for this item, for February 2025, amounts to R9.4 million while the YTD budget amounts to R13.5 million. This expenditure item is under-performing by 31% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores used in operational and maintenance activities and is dependent on the rate at which operational and maintenance activities proceed.

Contracted Services

Expenditure as at end of February 2025 amounts to R42.6 million and is under-performing by 38% when compared to the YTD budget of R68.6 million. It is expected that this category of expenditure will increase as we progress through the third and fourth quarter of the financial year.

Transfers and subsidies

Expenditure as at end of February 2025 amounts R6.6 million when compared to the YTD budget of R6.1 million. An overperformance is reported for the month and expenditure falling under this category include grant-in-aid, payment to the shark spotter programme and our contribution to the regional landfill site. The regional landfill in Mosselbay is not yet operational which contribute largely to the underspending.

Operational Cost

Operational Cost as at end of February 2025 amounts to R49.8 million while the YTD budget amounts to R60.1 million, which translates to an under performance of 17%. 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 February 2025 amounts to R507.2 million in comparison to an anticipated expenditure budget of R633.2 million.

Conclusion on Financial Position and performance

The municipality is reporting a surplus for the month of R8.0 million, whilst a year-to-date surplus of R132.7 million is reported. 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 has improved from previous months; however, a concerted effort is still necessary for the municipality to achieve financial sustainability.

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 than revenue since the beginning of the year.

See tables below C1 and C3 for the month ended 28 February 2025.

BITOU LOCAL MUNICIPALITY

WC047 Bitou - Table C1 Monthly Budget Statement Summary - M08 February

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
R thousands									
Financial Performance									
Property rates	178 261	191 257	193 250	15 103	128 154	128 833	(679)	-1%	193 250
Service charges	431 020	486 846	481 772	43 250	317 197	321 181	(3 984)	-1%	481 772
Investment revenue	13 203	12 448	12 448	1 044	6 676	8 299	(1 623)	-20%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 363	-	119 117	94 242	24 875	26%	187 363
Other own revenue	120 740	105 822	112 045	10 440	68 574	63 616	4 958	8%	112 045
Total Revenue (excluding capital transfers and	909 728	973 266	986 878	69 837	639 718	616 172	23 546	4%	986 878
Employee costs	312 820	370 938	378 617	20 639	200 169	252 947	(52 778)	-21%	378 617
Remuneration of Councillors	7 376	7 879	7 879	604	5 100	5 252	(152)	-3%	7 879
Depreciation and amortisation	48 851	40 002	40 002	3 334	26 668	26 667	1	0%	40 002
Interest	20 922	14 063	13 917	7	7 293	9 278	(1 984)	-21%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 600	19 704	150 488	163 488	(13 001)	-8%	245 600
Transfers and subsidies	9 208	12 283	10 844	1 870	6 637	6 082	555	9%	10 844
Other expenditure	260 712	275 053	286 749	15 669	110 707	169 522	(58 816)	-35%	286 749
Total Expenditure	874 170	970 877	983 608	61 827	507 063	633 237	(126 175)	-20%	983 608
Surplus/(Deficit)	35 558	2 389	3 270	8 010	132 655	(17 066)	149 721	-877%	3 270
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	91 558	-	7 160	46 327	(39 167)	-85%	91 558
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	94 828	8 010	139 816	29 261	110 554	378%	94 828
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	85 897	133 243	94 828	8 010	139 816	29 261	110 554	378%	94 828
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	151 080	12 767	57 864	100 622	(42 757)	-42%	151 080
Capital transfers recognised	44 924	107 616	87 112	7 285	43 168	58 075	(14 907)	-26%	87 112
Borrowing	35 920	50 033	35 125	3 323	7 348	23 416	(16 069)	-69%	35 125
Internally generated funds	23 434	25 511	28 843	2 159	7 349	19 130	(11 781)	-62%	28 843
Total sources of capital funds	104 279	183 160	151 080	12 767	57 864	100 622	(42 757)	-42%	151 080
Financial position									
Total current assets	560 528	466 245	606 454		662 267				606 454
Total non current assets	1 333 926	1 415 909	1 445 004		1 365 122				1 445 004
Total current liabilities	442 316	439 810	479 641		437 799				479 641
Total non current liabilities	192 078	199 510	216 846		189 490				216 846
Community wealth/Equity	1 260 061	1 242 834	1 393 387		1 400 101				1 393 387
Cash flows									
Net cash from (used) operating	-	153 694	119 145	(1 419)	79 768	37 122	(42 646)	-115%	831 834
Net cash from (used) investing	-	(179 210)	(152 130)	(12 767)	(57 864)	103 955	161 819	156%	160 030
Net cash from (used) financing	-	29 662	20 141	(75)	(9 584)	-	9 584		40 545
Cash/cash equivalents at the month/year end	-	63 886	152 588	-	177 752	306 509	128 756	42%	1 197 841
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	46 540	11 610	10 536	9 641	304 585	-	-	-	382 912
Creditors Age Analysis									
Total Creditors	16 946	-	22	-	0	-	-	-	16 969

BITOU LOCAL MUNICIPALITY

Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end February 2025 amounts to R69.8 million, this is an under-performance of 2.4%. The detailed explanation on the revenue per item can be found in executive summary.

Expenditure by vote

The expenditure by vote as at February 2025 amounts R61.8 million. The total expenditure budget is under performing by 19.9%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

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	-	6 184	1 502	4 682	311,7%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	103	21 019	33 543	(12 524)	-37,3%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	10 645	91 219	85 431	5 788	6,8%	150 153
Vote 4 - Corporate Services		2 368	19	539	-	228	252	(24)	-9,6%	539
Vote 5 - Financial Services		209 749	224 929	227 275	18 196	162 283	149 597	12 685	8,5%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	375	7 453	40 954	(33 501)	-81,8%	82 115
Vote 7 - Engineering Services		482 449	544 481	548 786	40 517	358 492	351 219	7 274	2,1%	548 786
Total Revenue by Vote	2	959 939	1 104 120	1 078 436	69 837	646 878	662 499	(15 620)	-2,4%	1 078 436
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	678	7 793	8 243	(450)	-5,5%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 921	(1 707)	14 240	22 598	(8 359)	-37,0%	33 921
Vote 3 - Community Services		249 539	252 128	253 735	16 965	126 948	164 758	(37 810)	-22,9%	253 735
Vote 4 - Corporate Services		66 195	89 641	101 812	8 112	49 948	67 865	(17 917)	-26,4%	101 812
Vote 5 - Financial Services		59 748	70 683	71 444	3 167	35 217	44 150	(8 933)	-20,2%	71 444
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	2 333	24 455	34 017	(9 562)	-28,1%	61 180
Vote 7 - Engineering Services		412 044	461 348	448 674	32 279	248 462	291 605	(43 143)	-14,8%	448 674
Total Expenditure by Vote	2	874 170	970 877	983 608	61 827	507 063	633 237	(126 175)	-19,9%	983 608
Surplus/ (Deficit) for the year	2	85 769	133 243	94 828	8 010	139 816	29 261	110 554	377,8%	94 828

BITOU LOCAL MUNICIPALITY

Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

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									
Multi-Year expenditure appropriation	2									
Vote 3 - Community Services		3 636	5 705	5 761	(497)	2 351	3 840	(1 489)	-39%	5 761
Vote 4 - Corporate Services		1 070	1 518	1 634	-	824	991	(167)	-17%	1 634
Vote 7 - Engineering Services		42 557	141 206	115 382	10 469	47 479	76 921	(29 442)	-38%	115 382
Total Capital Multi-year expenditure	4,7	47 263	148 429	122 776	9 972	50 653	81 752	(31 099)	-38%	122 776
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	731	-	-	487	(487)	-100%	731
Vote 3 - Community Services		1 021	3 496	2 243	49	462	1 495	(1 033)	-69%	2 243
Vote 4 - Corporate Services		699	642	408	28	370	272	98	36%	408
Vote 5 - Financial Services		33	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		54 846	30 593	24 923	2 718	6 378	16 615	(10 237)	-62%	24 923
Total Capital single-year expenditure	4	57 049	34 731	28 304	2 795	7 211	18 869	(11 659)	-62%	28 304
Total Capital Expenditure	3	104 311	183 160	151 080	12 767	57 864	100 622	(42 757)	-42%	151 080
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 550	1 228	4 722	6 935	(2 213)	-32%	10 550
Executive and council		149	-	731	-	-	487	(487)	-100%	731
Finance and administration		17 073	9 350	9 819	1 228	4 722	6 448	(1 726)	-27%	9 819
Community and public safety		4 207	6 302	7 253	(497)	2 432	4 836	(2 403)	-50%	7 253
Community and social services		3 909	304	1 798	-	-	1 199	(1 199)	-100%	1 798
Sport and recreation		-	4 455	4 455	(497)	2 351	2 970	(619)	-21%	4 455
Public safety		298	1 542	1 000	-	81	667	(586)	-88%	1 000
Economic and environmental services		12 288	47 401	43 527	3 378	16 269	29 018	(12 749)	-44%	43 527
Planning and development		301	-	-	-	-	-	-	-	-
Road transport		11 987	47 401	43 527	3 378	16 269	29 018	(12 749)	-44%	43 527
Trading services		70 593	120 108	89 750	8 659	34 441	59 833	(25 393)	-42%	89 750
Energy sources		19 492	26 065	15 658	2 316	2 851	10 439	(7 588)	-73%	15 658
Water management		33 290	45 070	33 855	3 397	13 278	22 570	(9 292)	-41%	33 855
Waste water management		17 811	46 673	39 488	2 896	18 185	26 325	(8 140)	-31%	39 488
Waste management		-	2 300	750	49	126	500	(374)	-75%	750
Total Capital Expenditure - Functional Classification	3	104 311	183 160	151 080	12 767	57 864	100 622	(42 757)	-42%	151 080
Funded by:										
National Government		29 398	29 331	29 331	2 690	14 092	19 554	(5 462)	-28%	29 331
Provincial Government		15 527	78 285	57 782	4 595	29 075	38 521	(9 446)	-25%	57 782
Transfers recognised - capital		44 924	107 616	87 112	7 285	43 168	58 075	(14 907)	-26%	87 112
Borrowing	6	35 920	50 033	35 125	3 323	7 348	23 416	(16 069)	-69%	35 125
Internally generated funds		23 434	25 511	28 843	2 159	7 349	19 130	(11 781)	-62%	28 843
Total Capital Funding	7	104 279	183 160	151 080	12 767	57 864	100 622	(42 757)	-42%	151 080

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the month equals R12 766 921.90, which translates to a 39% spent when comparing the actual YTD with the YTD budget.

It should be noted that many of the approved capital projects that reflected a 0% spending have been adjusted downward or shifted to the new financial year as part of the Mid-term adjustment budget. The remaining projects are projects that are underway and payment for work done will only reflect in subsequent months.

It is crucial to prioritise spending on grants as historic trends in slow spending has shown us that departments tend to go for rollover applications process as they did not fully spend on their projects and these applications, at times, get rejected.

Capital Grants Analysis

Grants	Original Budget	Amended Budget	Monthly Actual	Shadow Balance	YTD Expenditure
MIG	18 895 912,00	18 895 912,00	2 250 303,05	3 102 095,94	12 031 390,97
WATER SERVICE INFRASTRUCTURE GRANT	10 434 783,00	10 434 783,00	439 915,11	183 159,19	2 060 814,67
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	16 650 000,00	10 027 000,00	-	13 500,00	891 825,70
HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT	60 351 000,00	46 470 270,00	4 594 854,36	16 684 208,81	27 487 396,58
FIRE SERVICES CAPACITY GRANT	980 000,00	980 000,00	-	-	980 000,00
LIBRARY CONDITIONAL GRANT	304 345,00	304 348,00	-	-	-
AFR	25 510 549,00	28 593 211,00	2 158 513,01	12 232 082,39	7 348 937,89
BORROWINGS	50 033 373,00	35 374 692,00	3 323 336,37	18 694 267,80	7 591 121,28
TOTAL	183 159 962,00	151 080 216,00	12 766 921,90	50 909 314,13	58 391 487,09

BITOU LOCAL MUNICIPALITY

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

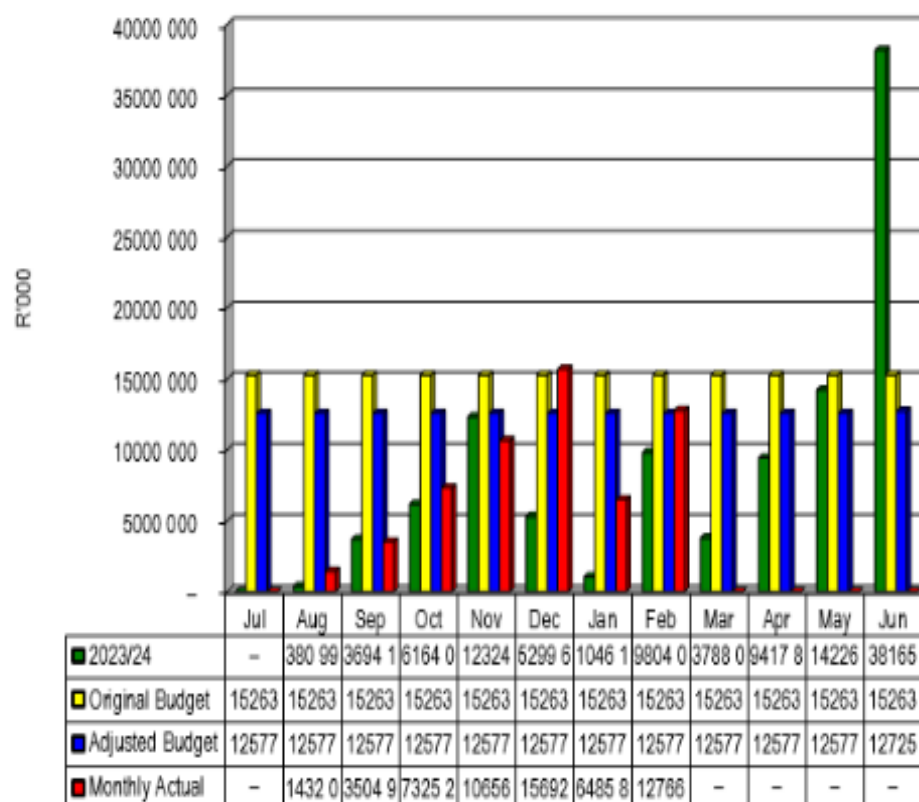
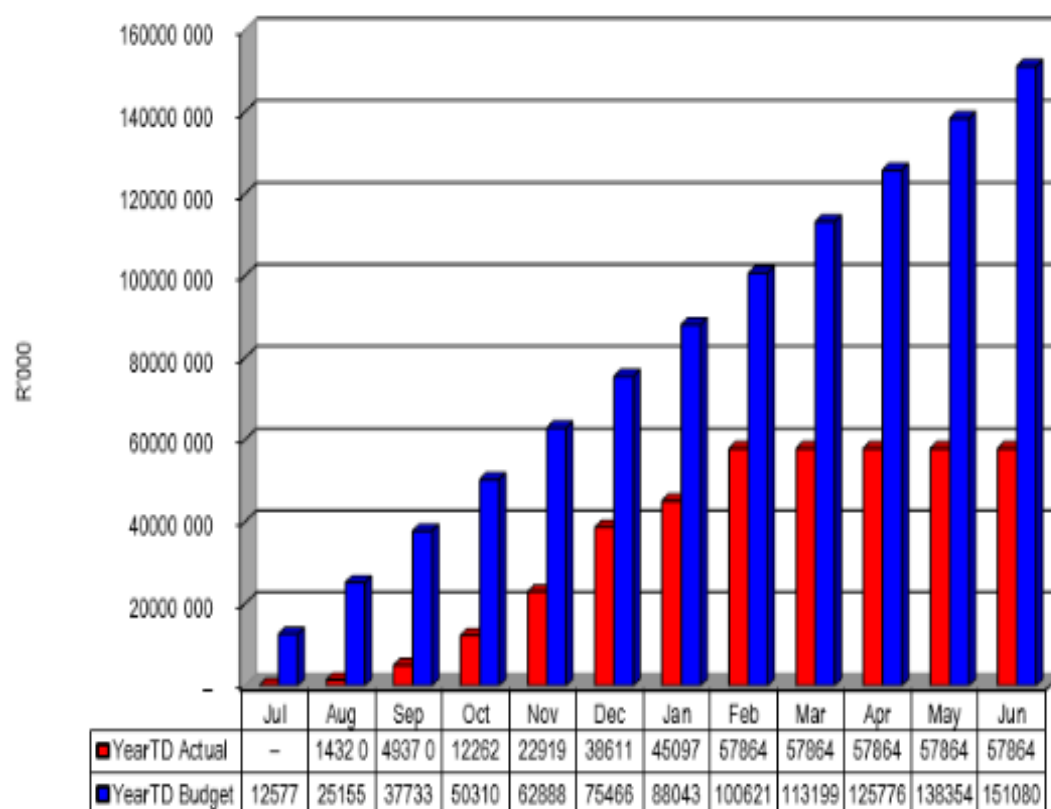


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		165 432	60 220	149 119	177 752	149 119
Trade and other receivables from exchange transactions		54 528	75 841	73 047	92 283	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	66 761	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 268	15 894	18 268
VAT		283 602	212 584	283 602	308 024	283 602
Other current assets		898	180	1 052	1 544	1 052
Total current assets		560 528	466 245	606 454	662 267	606 454
Non current assets						
Investments		–	–	–	–	–
Investment property		14 050	12 692	14 050	14 050	14 050
Property, plant and equipment		1 319 839	1 403 181	1 430 917	1 351 034	1 430 917
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		38	35	38	38	38
Intangible assets		–	–	–	–	–
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		1 333 926	1 415 909	1 445 004	1 365 122	1 445 004
TOTAL ASSETS		1 894 455	1 882 153	2 051 458	2 027 390	2 051 458
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		20 425	1 103	41 876	10 308	41 876
Consumer deposits		11 362	9 848	11 362	11 895	11 362
Trade and other payables from exchange transactions		125 575	86 278	152 960	65 270	152 960
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 052)	16 682	(43 052)
Provision		47 936	116 950	48 075	33 740	48 075
VAT		268 421	239 157	268 421	299 904	268 421
Other current liabilities		–	–	–	–	–
Total current liabilities		442 316	439 810	479 641	437 799	479 641
Non current liabilities						
Financial liabilities		107 718	130 734	106 408	107 718	106 408
Provision		13 801	10 320	13 801	12 067	13 801
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		70 559	58 456	96 636	69 705	96 636
Total non current liabilities		192 078	199 510	216 846	189 490	216 846
TOTAL LIABILITIES		634 394	639 320	696 487	627 288	696 487
NET ASSETS	2	1 260 061	1 242 834	1 354 971	1 400 101	1 354 971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 323 421	1 316 706
Reserves and funds		76 681	75 800	76 681	76 681	76 681
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 393 387	1 400 101	1 393 387

The table above reflects the statement of financial position of the municipality. The total current assets at the end of February 2025 amounts to R 662.3 million. The municipality reports total short-term investments at R154.3 million and a bank balance of R26.8 million.

The current liabilities for the month amounts R437.8 million. The current ratio for the month equates 1.51:1, 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.

BITOU LOCAL MUNICIPALITY

Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates			175 067	174 808	14 143	121 876	116 539	5 338	5%	174 808
Service charges			434 972	435 238	41 953	264 387	290 159	(25 772)	-9%	435 238
Other revenue			26 596	23 531	13 080	98 375	13 803	84 571	613%	23 531
Transfers and Subsidies - Operational			176 723	184 382	500	127 575	94 728	32 847	35%	184 382
Transfers and Subsidies - Capital			130 854	91 558	5 061	46 788	46 327	461	1%	91 558
Interest			12 448	12 448	2 148	14 787	8 299	6 488	78%	12 448
Dividends			-	-	-	-	-	-		-
Payments										
Suppliers and employees			(776 920)	(776 920)	(76 428)	(580 089)	(516 922)	63 168	-12%	(64 231)
Interest			(14 063)	(13 917)	(7)	(7 293)	(9 278)	(1 984)	21%	(13 917)
Transfers and Subsidies			(11 983)	(11 983)	(1 870)	(6 637)	(6 533)	104	-2%	(11 983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	153 694	119 145	(1 419)	79 768	37 122	(42 646)	-115%	831 834
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE			3 950	3 950	-	-	-	-		3 950
Decrease (increase) in non-current receivables			-	-	-	-	-	-		-
Decrease (increase) in non-current investments			-	-	-	-	-	-		-
Payments										
Capital assets			(183 160)	(156 080)	(12 767)	(57 864)	103 955	161 819	156%	156 080
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(179 210)	(152 130)	(12 767)	(57 864)	103 955	161 819	156%	160 030
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans			-	-	-	-	-	-		-
Borrowing long term/refinancing			50 033	40 545	-	-	-	-		40 545
Increase (decrease) in consumer deposits			-	-	61	534	-	534	0%	-
Payments										
Repayment of borrowing			(20 372)	(20 404)	(136)	(10 117)	-	10 117	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	29 662	20 141	(75)	(9 584)	-	9 584	0%	40 545
NET INCREASE/ (DECREASE) IN CASH HELD		-	4 146	(12 844)	(14 261)	12 320	141 077			1 032 409
Cash/cash equivalents at beginning:			59 740	165 432		165 432	165 432			165 432
Cash/cash equivalents at month/year end:		-	63 886	152 588		177 752	306 509			1 197 841

The municipality is reporting a deficit of R1.4 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income. The major difference from last month is a partial revenue recognition that was done and equitable share received, that was not accounted for.

Monthly actual net cash (**used**) on investing activities is reported at R12.8 million which 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 February 2025 amounts to R75 000. The next payment will occur in June 2025:

The municipality reports cash and cash equivalents amounting to R177.8 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 - M08 February

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	8 465	3 336	3 453	3 181	92 886	-	-	-	111 323	96 068	17	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	17 633	1 863	1 356	978	18 880	-	-	-	40 709	19 858	9	-	
Receivables from Non-exchange Transactions - Property Rates	1400	10 255	2 064	1 642	1 261	45 179	-	-	-	60 401	46 440	25	-	
Receivables from Exchange Transactions - Waste Water Management	1500	6 078	2 635	2 467	2 557	101 816	-	-	-	115 553	104 373	14	-	
Receivables from Exchange Transactions - Waste Management	1600	3 947	1 669	1 566	1 567	61 083	-	-	-	69 831	62 650	9	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	161	43	53	97	(15 259)	-	-	-	(14 904)	(15 162)	0	-	
Total By Income Source	2000	46 540	11 610	10 536	9 641	304 585	-	-	-	382 912	314 226	73	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	532	296	386	249	2 085	-	-	-	3 548	2 334	-	-	
Commercial	2300	3 976	1 039	651	854	3 620	-	-	-	10 140	4 474	-	-	
Households	2400	42 031	10 275	9 500	8 538	298 880	-	-	-	369 225	307 419	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	46 540	11 610	10 536	9 641	304 585	-	-	-	382 912	314 226	-	-	

Debtor’s age analysis

The debtors’ book of the municipality reflects R 304.6 million on outstanding debtors older than 121 days and a total outstanding amount of R 382.9 million.

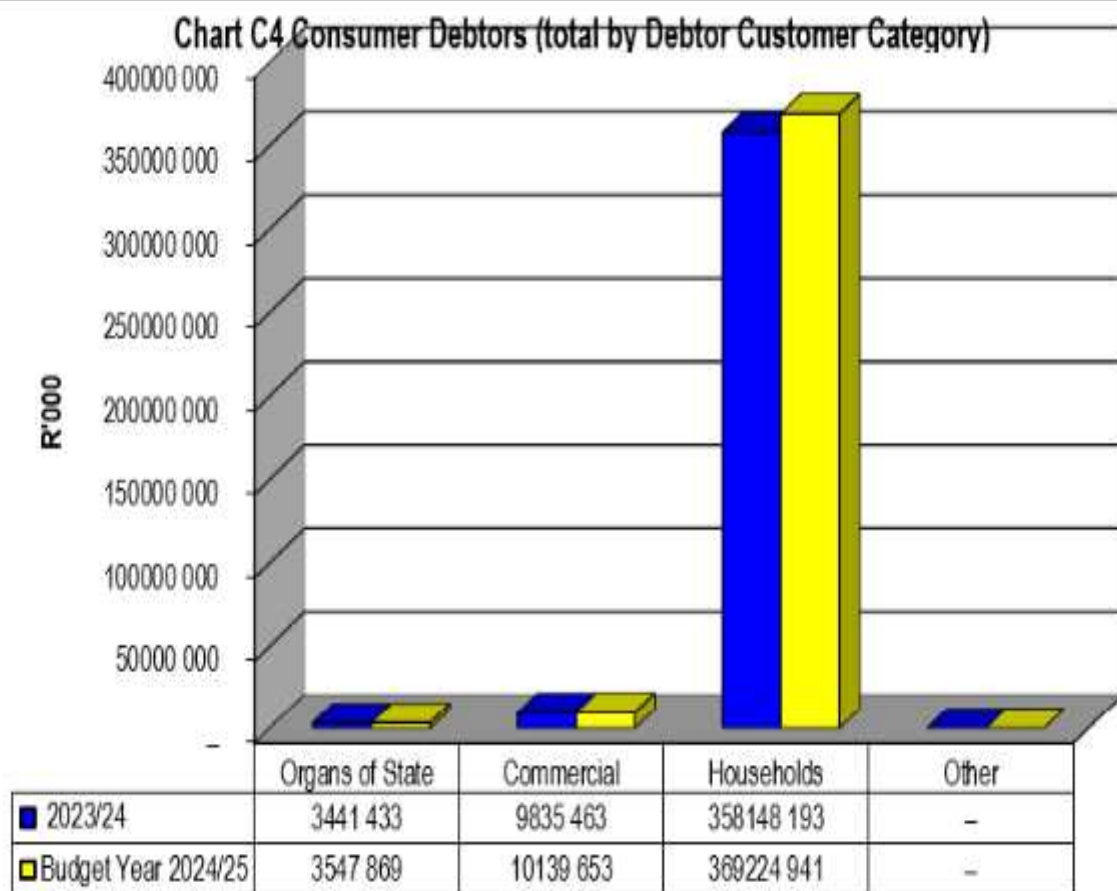
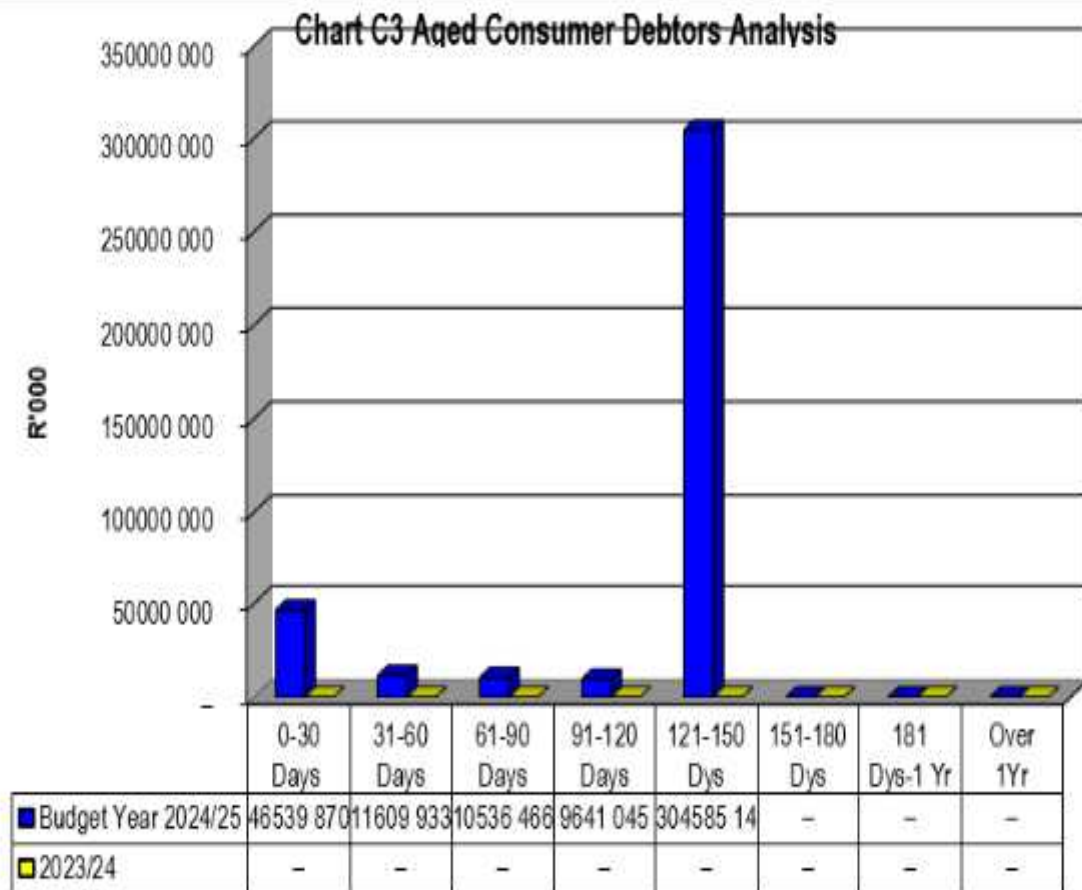
The contributors to the outstanding debt remain the household debt which represent 94.42% of total debt, followed by businesses with 2.65% and organs of state contributing 0.93%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arears and applying water restrictions in arears 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 7th of every month.

The collection rate for the month of February 2025 is 85%. See below debtor payment percentage breakdown achieved for February 2025.

DEBTOR PAYMENT % ACHIEVED				
DETAILS	Dec-24	Jan-25	Feb-25	Annual
Gross Debtors Opening Balance	358 585 962,95	359 465 573,37	372 018 764,39	335 576 739,61
Billed Revenue	66 101 176,02	69 878 940,91	71 500 659,62	537 797 263,79
Gross Debtors Closing Balance	359 465 573,37	372 018 764,39	382 912 463,29	382 912 463,29
Bad Debt Written off	-	-	-	8 318 692,81
Payment received	65 221 565,60	57 325 749,89	60 606 960,72	482 142 847,30
Billed Revenue	66 101 176,02	69 878 940,91	71 500 659,62	537 797 263,79
% Debtor payment achieved	99%	82%	85%	90%

BITOU LOCAL MUNICIPALITY



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

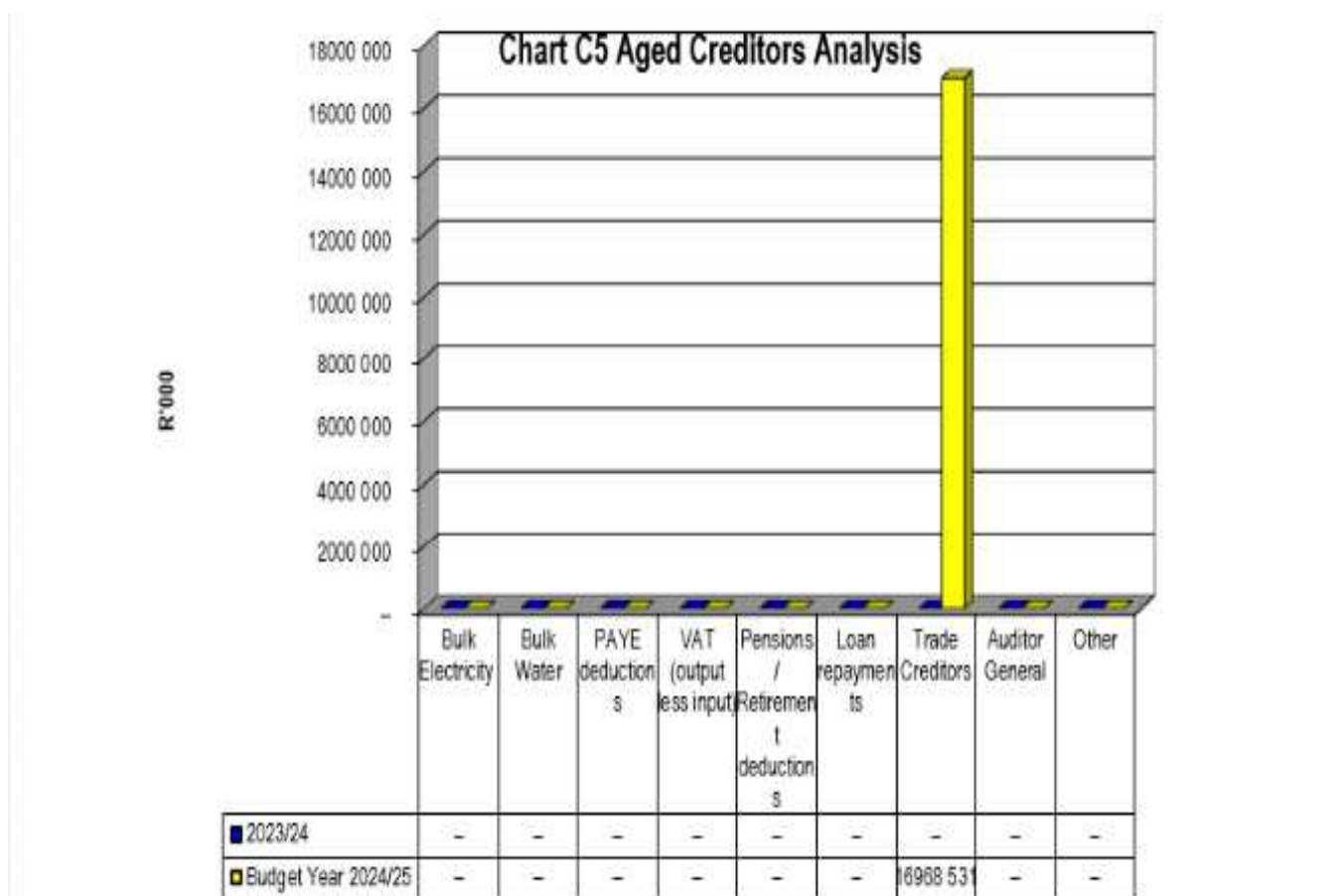
6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
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	16 946	-	22	-	0	-	-	-	16 969	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	16 946	-	22	-	0	-	-	-	16 969	-

Creditors Age Analysis

The municipality reports other creditors in February 2025 amounting to R 16.9 million, R22 400 of these are older than 30 days.



BITOU LOCAL MUNICIPALITY

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February														
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 ^a	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:9380348553	✓	-	Call deposit						✓	20 669	129	✓	-	20 798
Standard Bank: 488607000-079	✓	-	Call deposit						✓	5 598	32	✓	-	5 631
Standard Bank: 488607000-078	✓	-	Call deposit						✓	5 598	32	✓	-	5 631
Absa Bank:9381946782	✓	-	Call deposit						✓	12 430	78	✓	-	12 508
Nedbank: 037881052406	✓	-	Fixed deposit						✓	50 000	-	✓	-	50 000
Standard bank: 488607000-087	✓	-	Fixed deposit						✓	47 745	-	✓	-	47 745
Standard bank: 488607000-088	✓	-	Fixed deposit						✓	12 385	-	(12 385)	-	-
Absa Bank: 9395881776	✓	-	Fixed deposit						✓	-	-		12 000	12 000
-	✓	-							✓	-	-	✓	-	-
-	✓	-							✓	-	-	✓	-	-
-	✓	-							✓	-	-	✓	-	-
-	✓	-							✓	-	-	✓	-	-
Municipality sub-total										154 426	271		12 000	154 312

Investment portfolio analysis

The municipality has investments with a total value of R154.3 million as at February 2025. 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 (M08)
WATER SERVICES INFRASTRUCTURE GRANT	-
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	228 040,18
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	580 073,30
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	220 640,90
EQUITABLE SHARE	115 464 000,00
HUMAN SETTLEMENT DEVELOPMENT	2 677 329,68
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	74 680,49
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	2 549 526,57
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	4 122 987,80
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	359 938,75
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-
	126 277 217,67

The table above reflects the income recognition done for the month of February 2025.

Grant Description	Year- To-Date Actual Balance (M08)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	-
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	16 863 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	4 000 000,00
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	294 502,13
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	6 606 000,00
SETA:RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1 800 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	1 397 195,40
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	1 994 000,00
COMMUNITY DEVELOPMENT WORKERS	19 000,00
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EQUITABLE SHARE	115 464 000,00
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) - CAPITAL	1 628 857,75
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	23 316 141,38
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FIRE SERVICE CAPACITY BUILDING GRANT	980 000,00
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
	174 362 696,66

The table above reflects the grant receipts for February 2025.

Municipal manager's quality certification

Municipal manager's quality certification

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

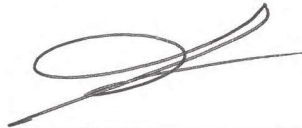
QUALITY CERTIFICATE

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

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

For the month ended 28 February 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: M Memani

PP. A. A. PAULSE

Municipal Manager of Bitou Local Municipality – WC047

Date

11 / 03 / 2025