



**Quarterly Budget Statement in
accordance with MFMA Section
52(d), for the quarter ended
31 March 2025**

BITOU LOCAL MUNICIPALITY

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

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Legislative Framework

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

PART 1 – IN-YEAR REPORT

Section 1 – Quarter 3 Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the quarter ended March 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 can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at the end of the 3rd quarter amounts to R 170.2 million, however total short-term investments equate to R 209 million and the municipality has a healthy bank balance of R22.2 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation. 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 quarterly budget statement and supporting documentation for the quarter ended 31 March 2025.

Section 3 – Executive Summary

3.1 Introduction

The quarterly budget statement has been prepared in terms of the Municipal Budget and Reporting Regulations and section 52(d) of the Municipal Finance Management Act 56 of 2003.

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Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

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
Revenue									%	
Exchange Revenue		477 681	531 266	531 527	44 431	388 858	397 056	(8 198)	-2%	531 527
Service charges - Electricity		230 904	262 129	259 136	18 816	192 996	194 352	(1 356)	-1%	259 136
Service charges - Water		87 795	90 492	92 029	8 230	71 044	69 022	2 023	3%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	6 842	55 830	59 718	(3 888)	-7%	79 624
Service charges - Waste management		44 964	53 852	50 983	4 019	35 234	38 237	(3 003)	-8%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	348	5 629	5 439	190	3%	10 072
Agency services		2 498	2 840	2 840	245	1 829	2 130	(302)	-14%	2 840
Interest earned from Receivables		13 243	13 870	12 458	3 877	8 554	9 343	(789)	-8%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	49	1 068	1 207	(139)	-12%	1 610
Licence and permits		1 427	565	661	82	1 038	496	542	109%	661
Operational Revenue		7 415	2 800	9 667	1 242	8 282	7 776	506	7%	9 667
Non-Exchange Revenue		432 046	442 000	455 351	22 146	317 436	329 284	(11 848)	-4%	455 351
Property rates		178 261	191 257	193 250	15 701	143 855	144 938	(1 083)	-1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 003	1 080	1 923	178%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	2 009	33 188	29 636	3 552	12%	52 397
Licence and permits		-	796	796	-	-	597	(597)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 363	6 178	125 295	140 918	(15 622)	-11%	187 363
Interest		2 292	1 844	2 202	(3 017)	1 655	1 652	3	0%	2 202
Operational Revenue		14 750	14 835	13 953	1 156	10 439	10 464	(25)	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	66 577	706 295	726 341	(20 046)	-3%	986 878
Expenditure By Type										
Employee related costs		312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617
Remuneration of councillors		7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	15 279	156 632	168 719	(12 088)	-7%	224 959
Inventory consumed		16 652	18 699	20 641	698	11 130	15 205	(4 075)	-27%	20 641
Debt impairment		28 480	19 001	19 001	-	-	-	-	-	19 001
Depreciation and amortisation		48 851	40 002	40 002	3 998	30 666	30 001	665	2%	40 002
Interest		20 922	14 063	13 917	5	7 298	10 437	(3 139)	-30%	13 917
Contracted services		77 655	103 758	115 272	4 529	48 969	78 443	(29 474)	-38%	115 272
Transfers and subsidies		9 208	12 283	10 871	357	8 231	7 441	790	11%	10 871
Irrecoverable debts written off		74 426	61 150	61 150	3 949	22 208	45 862	(23 654)	-52%	61 150
Operational costs		76 823	91 144	91 300	2 917	54 233	68 334	(14 101)	-21%	91 300
Losses on Disposal of Assets		3 217	-	-	-	-	-	-	-	-
Other Losses		111	-	-	-	-	-	-	-	-
Total Expenditure		874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/(Deficit)		35 558	2 389	3 270	10 603	137 416	11 851	125 566	0	3 270
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	(0)	91 558
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) after income tax		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) attributable to municipality		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/ (Deficit) for the year		85 897	133 243	94 828	51 542	185 516	80 764			94 828

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Revenue by Source

Property Rates

Property rates for the quarter amounts to R46.7 million and when comparing the YTD actual to the YTD budget, the revenue source is adequately performing.

Electricity

Revenue from electricity for the quarter amounts to R67.3 million. The anticipated budgeted revenue amounted to R194.4 million, while actuals at the end of the quarter has a balance of R192.9 million, translating to the Revenue source also adequately performing. 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. Bitou Municipality has recently updated its cost of supply study on electricity which will see a change in our tariff structure going into the new financial year.

Water Service

Water revenue as at end of March 2025 amounts to R71 million while YTD budget amounts to R69 million which means this revenue source is overperforming. As we are entering the off-peak period a decrease in consumption is expected.

Sanitation Service

Sanitation revenue amounts to R55.8 million while YTD budget amounts to R59.7 million. This translates to an 7% 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 March 2025 amounts R35.2 million while the YTD budget amounts to R38.2 million. This is an under performance of 8%, which similarly to Sanitation Services is due to the Revenue Forgone journals that still need to be processed to remove the VAT billed. 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 at the end of quarter 3 amounts to R1.2 million. This source of revenue is underperforming by 12%, which translates to a monetary value of R139 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.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue at the end of March 2025 amounts to R7.4 million and R8.6 million respectively, which in turn equates to a 21% and 8% under-performance of the revenue source, considering the amount invested, the investment revenue is expected to meet the budgeted target at the end of the financial year.

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Revenue for fines, penalties and forfeits

Revenue from Fines as at end of quarter 3 amounts to R33.2 million compared to the anticipated budgeted revenue of R29.6 million. This is an overperformance of 12%. 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 March 2025 amounting to R125.3 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 quarter 3 amounts to R5.6 million compared to an anticipated R5.4 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 March 2025 amounts to R8.3 million compared to an anticipated R7.8 million. The major contributor for this revenue source is development charges.

Total revenue for the quarter ending March 2025 amounts to R66.6 million with a YTD actual of R706.3 million, compared to the R726.3 million anticipated budgeted revenue for the year. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the quarter ending March 2025 amounts to R72.8 million, with an actual YTD figure of R223.8 million. When comparing this to the YTD budget, R284.1 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 quarter 3 amounts to R5.7 million. This expenditure item is underperforming by 3% for the month, however the monetary difference amounts to R205 000.

Bulk Purchases

Eskom payments for the quarter ended March 2025, amounts to R156.6 million. All payments are in respect of February invoices. March 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 7%.

Depreciation

Depreciation is adequately performing and up to date.

Inventory Consumed

Expenditure for this item, for the quarter ending March 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.

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Contracted Services

Expenditure as at end of quarter 3 amounts to R21.6 million and is under-performing by 38% when compared to the YTD budget of R78.6 million. It is expected that this category of expenditure will increase at the end of the financial year.

Transfers and subsidies

Expenditure as at end of March 2025 amounts R8.2 million when compared to the YTD budget of R7.4 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.

Operational Cost

Operational Cost as at end of March 2025 amounts to R54.2 million while the YTD budget amounts to R68.3 million, which translates to an under performance of 21%. 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 quarter 3 amounts to R568.9 million in comparison to an anticipated expenditure budget of R714.5 million.

Conclusion on Financial Position and performance

The municipality is reporting a Surplus for the quarter of R47.7 million. 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 above the best practice norms. The liquidity position has improved from previous quarters; 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 Quarterly budget statements

The tables included in section 4 to the end of this report are from the 'C Schedule quarterly 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 quarter ended 31 March 2025.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

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	15 701	143 855	144 938	(1 083)	-1%	193 250
Service charges	431 020	486 846	481 772	37 907	355 104	361 329	(6 224)	-2%	481 772
Investment revenue	13 203	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 363	6 178	125 295	140 918	(15 622)	-11%	187 363
Other own revenue	120 740	105 822	112 045	6 112	74 685	69 820	4 865	7%	112 045
Total Revenue (excluding capital transfers and	909 728	973 266	986 878	66 577	706 295	726 341	(20 046)	-3%	986 878
Employee costs	312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617
Remuneration of Councillors	7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
Depreciation and amortisation	48 851	40 002	40 002	3 998	30 666	30 001	665	2%	40 002
Interest	20 922	14 063	13 917	5	7 298	10 437	(3 139)	-30%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 600	15 977	167 762	183 924	(16 163)	-9%	245 600
Transfers and subsidies	9 208	12 283	10 871	357	8 231	7 441	790	11%	10 871
Other expenditure	260 712	275 053	286 722	11 395	125 410	192 640	(67 230)	-35%	286 722
Total Expenditure	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/(Deficit)	35 558	2 389	3 270	10 603	137 416	11 851	125 566	1060%	3 270
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	-30%	91 558
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Capital transfers recognised	44 924	107 616	87 112	12 346	55 798	65 334	(9 537)	-15%	87 112
Borrowing	35 920	50 033	35 125	2 951	10 988	26 343	(15 355)	-58%	35 125
Internally generated funds	23 434	25 511	28 843	4 120	11 470	21 522	(10 052)	-47%	28 843
Total sources of capital funds	104 279	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Financial position									
Total current assets	560 528	280 234	338 033		342 262				606 454
Total non current assets	1 333 926	1 415 909	1 445 004		1 380 541				1 445 004
Total current liabilities	442 316	200 653	211 220		82 006				479 641
Total non current liabilities	192 078	199 510	216 846		189 232				216 846
Community wealth/Equity	1 260 061	1 242 834	1 393 387		1 451 565				1 393 387
Cash flows									
Net cash from (used) operating	-	153 694	119 145	44 838	92 786	85 327	(7 459)	-9%	831 834
Net cash from (used) investing	-	(179 210)	(152 130)	(19 417)	(78 256)	116 949	195 205	167%	160 030
Net cash from (used) financing	-	50 033	40 545	(196)	(9 780)	-	9 780		40 545
Cash/cash equivalents at the month/year end	-	84 258	172 992	-	170 183	367 709	197 526	54%	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	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115
Creditors Age Analysis									
Total Creditors	-	1	22	-	-	0	-	-	24

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end March 2025 amounts to R107.5 million, this is an under-performance of 5.1%. The detailed explanation on the revenue per item can be found in executive summary.

Expenditure by vote

The expenditure by vote as at March 2025 amounts R55.9 million. The total expenditure budget is under performing by 20.4%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

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	2 253	3 931	174,5%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	64	21 083	49 922	(28 839)	-57,8%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	11 874	103 093	100 235	2 857	2,9%	150 153
Vote 4 - Corporate Services		2 368	19	539	458	686	328	358	109,2%	539
Vote 5 - Financial Services		209 749	224 929	227 275	13 896	176 179	170 906	5 273	3,1%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	29 304	36 757	59 836	(23 079)	-38,6%	82 115
Vote 7 - Engineering Services		482 449	544 481	548 786	51 920	410 412	411 773	(1 361)	-0,3%	548 786
Total Revenue by Vote	2	959 939	1 104 120	1 078 436	107 516	754 394	795 254	(40 859)	-5,1%	1 078 436
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	945	8 739	9 555	(816)	-8,5%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 921	2 392	16 983	25 334	(8 351)	-33,0%	33 921
Vote 3 - Community Services		249 539	252 128	253 735	10 403	138 106	186 111	(48 005)	-25,8%	253 735
Vote 4 - Corporate Services		66 195	89 641	101 812	5 888	57 469	76 358	(18 890)	-24,7%	101 812
Vote 5 - Financial Services		59 748	70 683	71 444	3 162	38 589	50 178	(11 589)	-23,1%	71 444
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	2 050	28 372	38 898	(10 526)	-27,1%	61 180
Vote 7 - Engineering Services		412 044	461 348	448 674	31 133	280 621	328 055	(47 434)	-14,5%	448 674
Total Expenditure by Vote	2	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20,4%	983 608
Surplus/ (Deficit) for the year	2	85 769	133 243	94 828	51 542	185 516	80 764	104 752	129,7%	94 828

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Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

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	5 405	5 461	762	3 162	4 096	(933)	-23%	5 461
Vote 4 - Corporate Services		256	868	828	111	426	621	(194)	-31%	828
Vote 7 - Engineering Services		41 212	143 726	118 509	15 527	62 604	88 881	(26 277)	-30%	118 509
Total Capital Multi-year expenditure	4,7	45 103	149 999	124 797	16 400	66 193	93 598	(27 405)	-29%	124 797
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	731	37	37	548	(511)	-93%	731
Vote 3 - Community Services		1 021	3 796	2 543	215	678	1 907	(1 229)	-64%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 214	116	994	800	194	24%	1 214
Vote 5 - Financial Services		33	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		56 191	28 073	21 796	2 648	10 354	16 347	(5 993)	-37%	21 796
Total Capital single-year expenditure	4	59 208	33 161	26 283	3 017	12 063	19 602	(7 539)	-38%	26 283
Total Capital Expenditure	3	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 550	2 580	7 303	7 802	(499)	-6%	10 550
Executive and council		149	-	731	37	37	548	(511)	-93%	731
Finance and administration		17 073	9 350	9 819	2 543	7 266	7 254	12	0%	9 819
Community and public safety		4 207	6 302	7 253	1 232	3 665	5 440	(1 775)	-33%	7 253
Community and social services		3 909	304	1 798	470	470	1 349	(878)	-65%	1 798
Sport and recreation		-	4 455	4 455	762	3 114	3 341	(228)	-7%	4 455
Public safety		298	1 542	1 000	-	81	750	(669)	-89%	1 000
Economic and environmental services		12 288	47 401	43 527	7 181	23 545	32 645	(9 100)	-28%	43 527
Planning and development		301	-	-	-	-	-	-	-	-
Road transport		11 987	47 401	43 527	7 181	23 545	32 645	(9 100)	-28%	43 527
Trading services		70 593	120 108	89 750	8 423	43 743	67 313	(23 570)	-35%	89 750
Energy sources		19 492	26 065	15 658	-	3 298	11 744	(8 446)	-72%	15 658
Water management		33 290	45 070	33 855	3 473	16 907	25 391	(8 484)	-33%	33 855
Waste water management		17 811	46 673	39 488	4 950	23 363	29 616	(6 252)	-21%	39 488
Waste management		-	2 300	750	-	175	562	(387)	-69%	750
Total Capital Expenditure - Functional Classification	3	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Funded by:										
National Government		29 398	29 331	29 331	2 823	16 916	21 998	(5 082)	-23%	29 331
Provincial Government		15 527	78 285	57 782	9 523	38 882	43 336	(4 454)	-10%	57 782
Transfers recognised - capital		44 924	107 616	87 112	12 346	55 798	65 334	(9 537)	-15%	87 112
Borrowing	6	35 920	50 033	35 125	2 951	10 988	26 343	(15 355)	-58%	35 125
Internally generated funds		23 434	25 511	28 843	4 120	11 470	21 522	(10 052)	-47%	28 843
Total Capital Funding	7	104 279	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the quarter equals R19 416 952.54, which results in a 52% spending when comparing it to the YTD budget.

It should be noted that some of the approved capital projects still reflect a 0% spending even after being 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	Q1-YTD Expenditure	Q2-YTD Expenditure	Q3-YTD Expenditure
MIG	18 895 912,00	18 895 912,00	3 585 591,57	8 494 685,76	14 131 186,98
WATER SERVICE INFRASTRUCTURE GRANT	10 434 783,00	10 434 783,00	-	1 582 362,83	2 784 373,87
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	16 650 000,00	10 027 000,00	9 000,00	607 975,00	1 253 607,89
HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT	60 351 000,00	46 470 270,00	1 228 728,34	19 624 398,33	36 648 421,77
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	94 950,00	4 141 513,78	11 470 078,97
BORROWINGS	50 033 373,00	35 374 692,00	18 785,16	4 160 417,02	10 988 228,41
TOTAL	183 159 962,00	151 080 216,00	4 937 055,07	38 611 352,72	78 255 897,89

BITOU LOCAL MUNICIPALITY

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

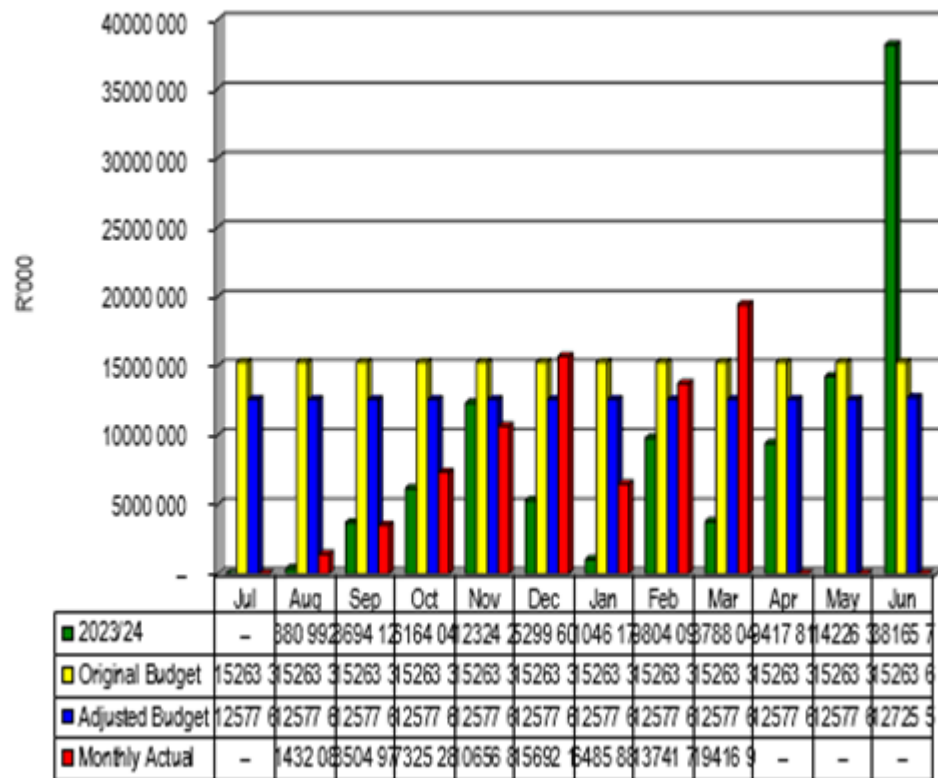
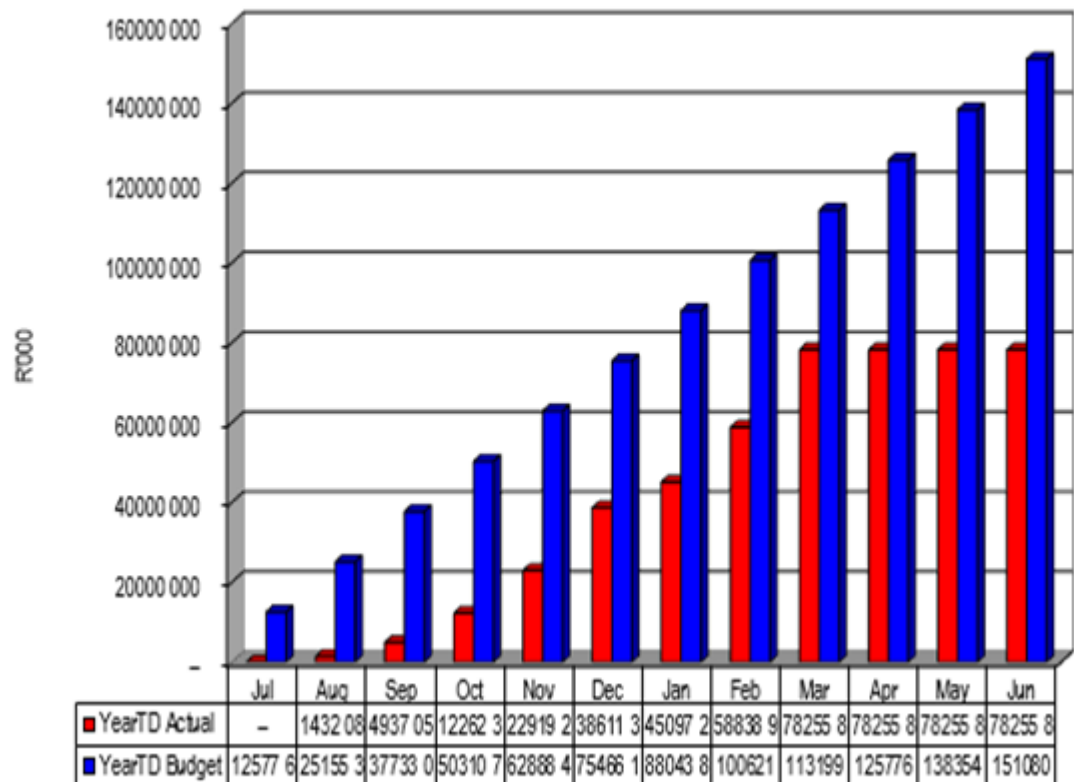


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

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	170 182,543	149 119
Trade and other receivables from exchange transactions		54 528	75 841	73 047	86 941	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	67 797	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventry		15 845	20 180	18 268	15 938	18 268
VAT		283 602	26 573	15 182	–	283 602
Other current assets		898	180	1 052	1 393	1 052
Total current assets		560 528	280 234	338 033	342 262	606 454
Non current assets						
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	1 366 454	1 430 917
Heritage assets		38	35	38	38	38
Total non current assets		1 333 926	1 415 909	1 445 004	1 380 541	1 445 004
TOTAL ASSETS		1 894 455	1 696 142	1 783 037	1 722 803	2 051 458
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	41 876	10 170	41 876
Consumer deposits		11 362	9 848	11 362	11 837	11 362
Trade and other payables from exchange transactions		125 575	86 278	152 925	40 054	152 925
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(19 286)	(43 017)
Provision		47 936	116 950	48 075	32 793	48 075
VAT		268 421	–	–	6 437	268 421
Total current liabilities		442 316	200 653	211 220	82 006	479 641
Non current liabilities						
Financial liabilities		107 718	130 734	106 408	107 718	106 408
Provision		13 801	10 320	13 801	11 960	13 801
Other non-current liabilities		70 559	58 456	96 636	69 555	96 636
Total non current liabilities		192 078	199 510	216 846	189 232	216 846
TOTAL LIABILITIES		634 394	400 163	428 066	271 238	696 487
NET ASSETS	2	1 260 061	1 295 979	1 354 971	1 451 565	1 354 971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 374 884	1 316 706
Reserves and funds		76 681	75 800	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 393 387	1 451 565	1 393 387

The table above reflects the statement of financial position of the municipality. The total current assets at the end of March 2025 amounts to R 639.7 million. The municipality reports total short-term investments at R 209 million and a bank balance of R22.2 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

The current liabilities for the month amounts R379.4 million. The current ratio for the month equals 4.17:1, this is above best practice norms. The calculation is based on the net effect on VAT, which this month equates to a Vat Payable. 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 - Q3 Third Quarter										
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
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		-	175 067	174 808	15 366	137 242	131 106	6 136	5%	174 808
Service charges		-	434 972	435 238	40 299	304 686	326 428	(21 743)	-7%	435 238
Other revenue		-	26 596	23 531	1 523	100 746	15 529	85 217	549%	23 531
Transfers and Subsidies - Operational		-	176 723	184 382	115	127 689	136 930	(9 240)	-7%	184 382
Transfers and Subsidies - Capital		-	130 854	91 558	11 035	57 823	68 913	(11 090)	-16%	91 558
Interest		-	12 448	12 448	1 219	16 005	9 336	6 669	71%	12 448
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(776 920)	(776 920)	(24 355)	(635 877)	(584 228)	51 649	-9%	(64 231)
Interest		-	(14 063)	(13 917)	(5)	(7 298)	(10 437)	(3 139)	30%	(13 917)
Transfers and Subsidies		-	(11 983)	(11 983)	(357)	(8 231)	(8 250)	(19)	0%	(11 983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	153 694	119 145	44 838	92 786	85 327	(7 459)	-9%	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)	(19 417)	(78 256)	116 949	195 205	167%	156 080
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(179 210)	(152 130)	(19 417)	(78 256)	116 949	195 205	167%	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		-	-	-	(59)	475	-	475	0%	-
Payments										
Repayment of borrowing		-	-	-	(138)	(10 255)	-	10 255	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	50 033	40 545	(196)	(9 780)	-	9 780	0%	40 545
NET INCREASE/ (DECREASE) IN CASH HELD		-	24 518	7 560	25 225	4 751	202 277			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:		-	84 258	172 992		170 183	367 709			1 197 841

The municipality is reporting a surplus of R42.8 million on actual net cash from operating activities for quarter 3. 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 R19.4 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 March 2025 amounts to R196 000. The next payment will occur in June 2025.

The municipality reports cash and cash equivalents amounting to R170.2 million, this includes cash at bank and short-term investment, however as previously stated, the difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

BITOU LOCAL MUNICIPALITY

Section 5 – Debtors’ analysis

5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to 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	7 967	3 582	3 142	3 199	94 249	-	-	-	112 140	97 448	1 420	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 942	2 171	1 315	1 122	19 614	-	-	-	38 163	20 736	27	-
Receivables from Non-exchange Transactions - Property Rates	1400	9 997	2 235	1 469	1 414	45 483	-	-	-	60 598	46 897	15	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 814	2 613	2 452	2 358	102 281	-	-	-	116 517	104 639	1 552	-
Receivables from Exchange Transactions - Waste Management	1600	3 887	1 659	1 541	1 496	61 266	-	-	-	69 850	62 763	932	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	185	123	40	49	(17 551)	-	-	-	(17 154)	(17 502)	3	-
Total By Income Source	2000	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115	314 980	3 949	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	694	537	554	537	3 586	-	-	-	5 907	4 122	-	-
Commercial	2300	3 897	966	748	585	(1 459)	-	-	-	4 737	(874)	-	-
Households	2400	38 202	10 880	8 656	8 517	303 215	-	-	-	369 470	311 732	3 949	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115	314 980	3 949	-

Debtor’s age analysis

The debtors’ book of the municipality reflects R 305.3 million on outstanding debtors older than 121 days and a total outstanding amount of R 380.1 million.

The contributors to the outstanding debt remain the household debt which represent 95.45% of total debt, followed by businesses with 2.88% and organs of state contributing 1.67%

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. An anomaly was detected in this month’s reporting relating to January that has been corrected, the annual collection rate remains unchanged

The collection rate for the quarter 3 is 83%. See below debtor payment percentage breakdown achieved for the quarter and year to date.

DEBTOR PAYMENT % ACHIEVED				
DETAILS	Jan-25	Feb-25	Mar-25	Annual
Gross Debtors Opening Balance	359 465 573,37	372 018 764,39	382 912 463,29	335 576 739,61
Billed Revenue	69 878 940,91	71 500 659,62	66 354 442,09	604 151 705,88
Gross Debtors Closing Balance	372 018 764,39	382 912 463,29	380 114 542,42	380 114 542,42
Bad Debt Written off	10 183 715,26	73 499,71	3 949 383,67	22 208 209,42
Payment received	47 142 034,63	60 533 461,01	65 202 979,29	537 405 693,65
Billed Revenue	69 878 940,91	71 500 659,62	66 354 442,09	604 151 705,88
% Debtor payment achieved	67%	85%	98%	90%

Chart C3 Aged Consumer Debtors Analysis

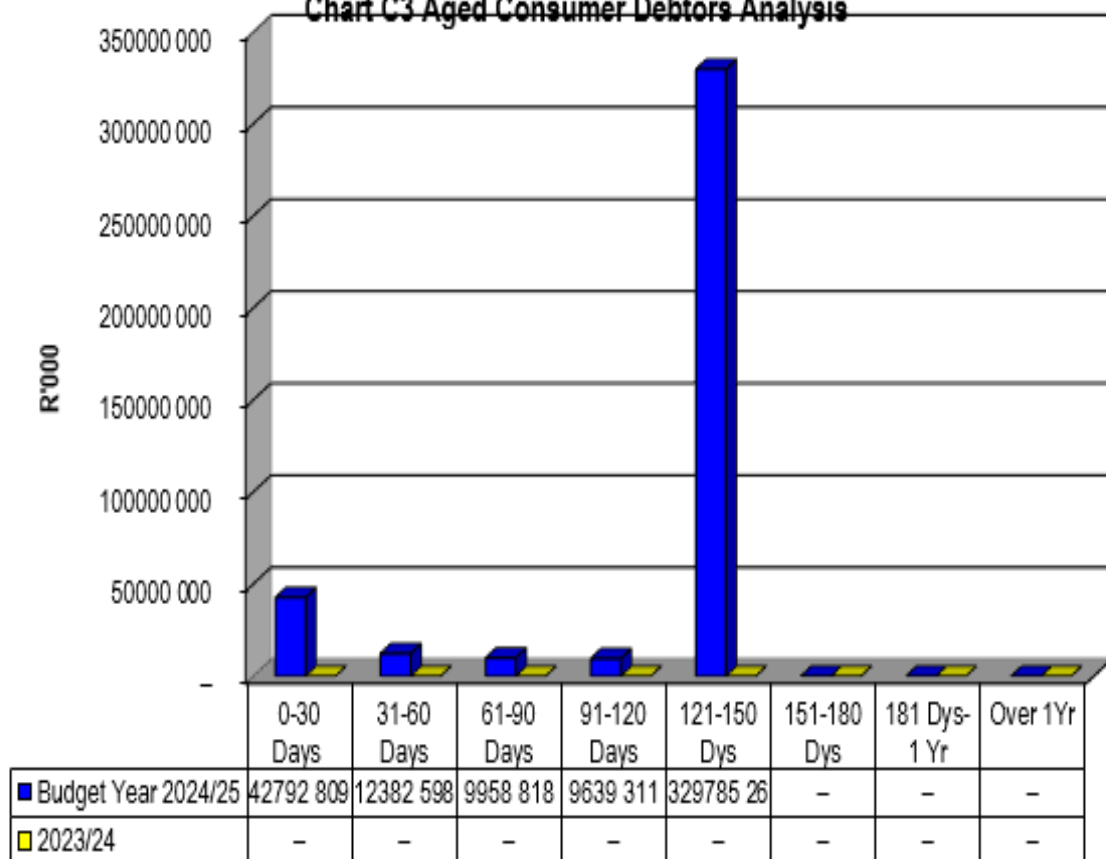
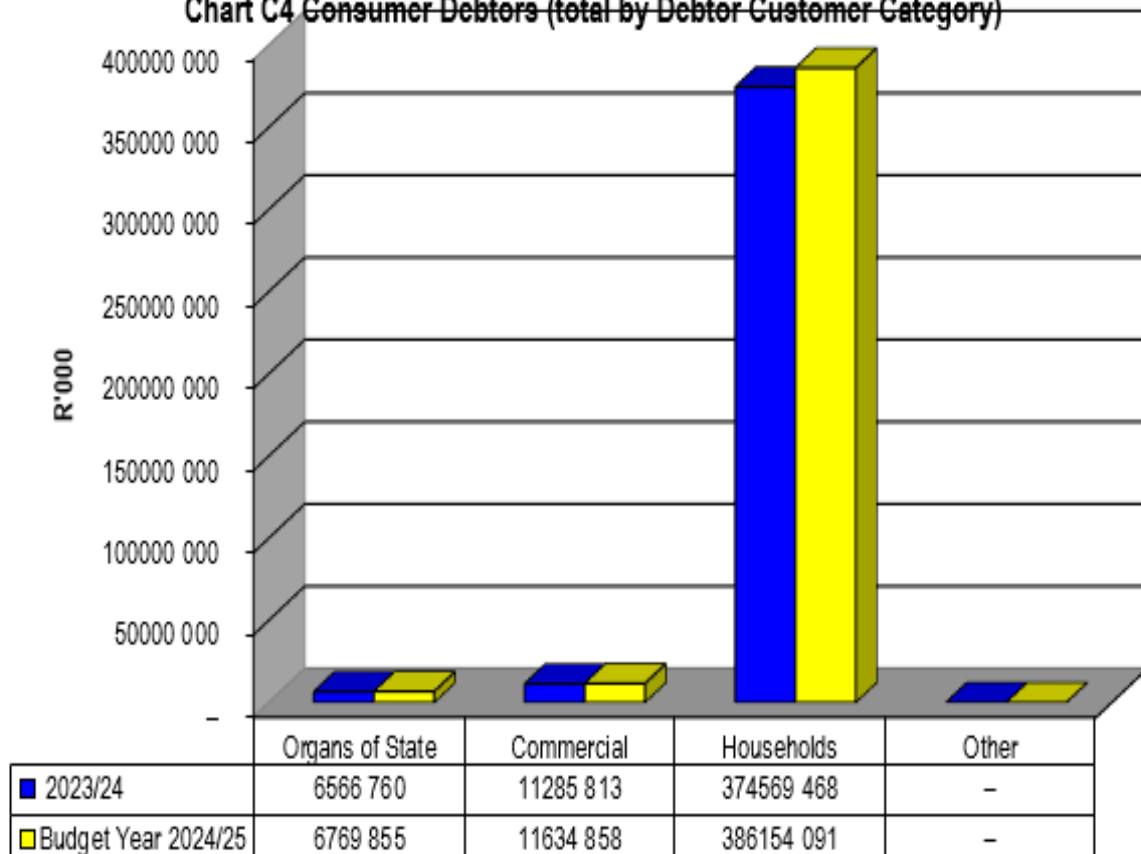


Chart C4 Consumer Debtors (total by Debtor Customer Category)



Section 6 – Creditors' age analysis

6.1 Supporting Table SC4

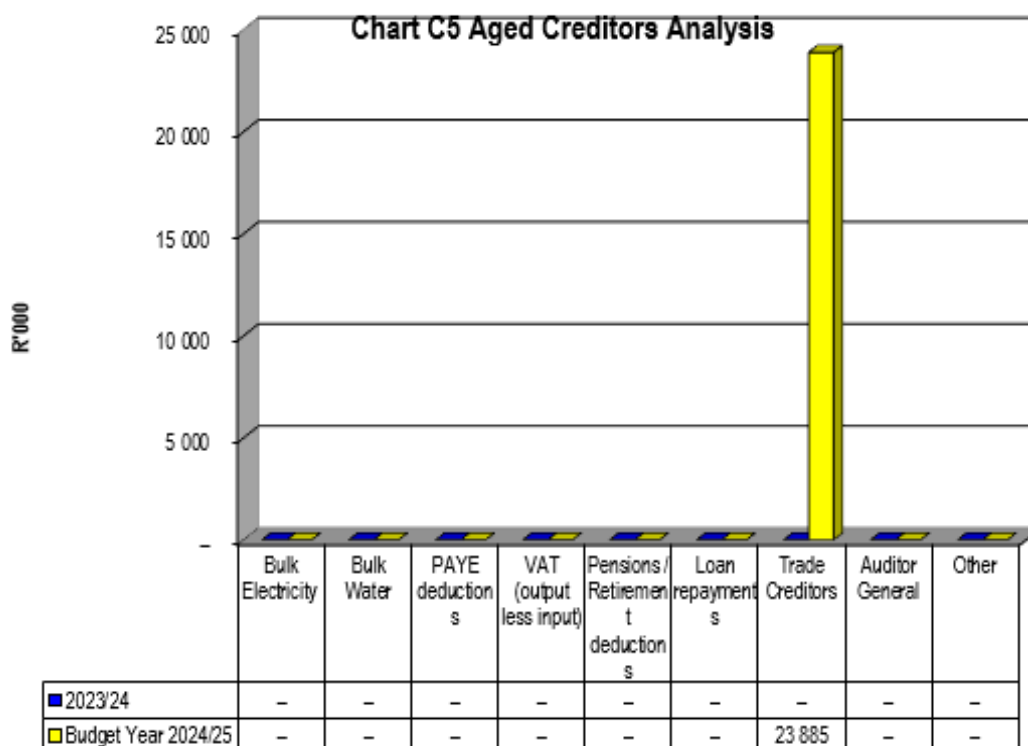
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

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	-	1	22	-	-	0	-	-	24	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	1	22	-	-	0	-	-	24	-

Creditors Age Analysis

The municipality reports R24 000 trade creditors in March 2025, all 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 - Q3 Third Quarter														
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	Call deposit	No	Variable	8,15%	No	No	Call deposit	20 798	143		-	20 940,929
Standard Bank: 488607000-079		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 631	36	(5 667)	-	-
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 631	36		-	5 666,522
Absa Bank:9381946782		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 508	86		-	12 593,520
Nedbank: 037881052406		365days	Fixed deposit	No	Fixed	9,02%	No	No	11/09/2025	50 000	-		-	50 000,000
Standard bank: 488607000-087		360days	Fixed deposit	No	Fixed	8,85%	No	No	06/09/2025	47 745	-		-	47 745,000
Absa Bank: 9395881776		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 000	93		-	12 093,263
Nedbank:037881052406000109		60days	Fixed deposit	No	Fixed	8,02%	No	No	13/05/2025	-	-		30 000	30 000
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8,35%	No	No	11/06/2025	-	-		30 000	30 000
-		-								-	-		-	-
Municipality sub-total										154 312	394	(5 667)	60 000	209 039

Investment portfolio analysis

The municipality has investments with a total value of R209 million as at March 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 (M09)
WATER SERVICES INFRASTRUCTURE GRANT	2 342 443,69
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	686 076,06
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	1 474 000,00
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	595 022,74
EQUITABLE SHARE	115 464 000,00
HUMAN SETTLEMENT DEVELOPMENT	31 392 688,09
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	463 897,10
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES - C	6 612 258,92
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	13 691 200,63
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	673 371,25
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

173 394 958,48

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

Grant Description	Year- To-Date Actual Balance (M09)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	-
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	22 818 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	9 080 000,00
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	409 284,74
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	-

185 512 479,27

The table above reflects the grant receipts for March 2025.

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, **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

Ending 31 March 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: M Memani

Municipal Manager of Bitou Local Municipality – WC047

Date

24/04/2025