

BITOU LOCAL MUNICIPALITY



**Budget Statement for the first
quarter ended 30 September
2022**

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Glossary

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may 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 – First Quarter Report

1.1 In-Year Report – Quarterly Budget Statement

The report outlines the financial performance and position of the municipality for the quarter ended 30 September 2022. 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 spend 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 obligation.

Although the plan to monitor the implementation of the current year's budget under strict conditions, management has not been consistent in following its internal procedures and protocols which makes it challenging to detect wrongful transactions, and these are only detected after the event.

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at end of the first quarter amounts to R63 757 million. The municipality on average requires an amount in excess of R65 million to cover its monthly operational expenditure, this include 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 2022/2023

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 30 September 2022.

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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 71 of the Municipal Finance Management Act 56 of 2003.

Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		—	159,956	159,956	12,648	39,570	39,989	(419)	-1%	159,956
Service charges - electricity revenue		—	207,720	207,720	18,473	50,943	51,930	(987)	-2%	207,720
Service charges - water revenue		—	93,277	93,277	7,284	21,047	23,319	(2,272)	-10%	93,277
Service charges - sanitation revenue		—	87,047	87,047	6,983	21,014	21,762	(748)	-3%	87,047
Service charges - refuse revenue		—	53,272	53,272	4,094	12,416	13,318	(902)	-7%	53,272
Rental of facilities and equipment		—	1,193	1,193	86	252	298	(45)	-16%	1,193
Interest earned - external investments		—	4,600	4,600	382	975	1,150	(175)	-15%	4,600
Interest earned - outstanding debtors		—	14,572	14,572	1,596	4,797	3,643	1,154	32%	14,572
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	35,870	35,870	4,832	4,883	8,967	(4,075)	-45%	35,870
Licences and permits		—	1,002	1,002	79	278	251	28	11%	1,002
Agency services		—	2,414	2,414	264	652	604	48	8%	2,414
Transfers and subsidies		—	153,896	153,896	52,316	52,316	38,474	13,842	36%	153,896
Other revenue		—	7,875	7,875	1,354	2,817	1,969	848	43%	7,875
Gains		—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)		—	822,693	822,693	110,391	211,971	205,673	6,297	3%	822,693
Expenditure By Type										
Employee related costs		—	306,473	306,473	24,160	71,954	76,615	(4,660)	-6%	306,473
Remuneration of councillors		—	6,944	6,944	664	1,786	1,736	50	3%	6,944
Debt impairment		—	103,440	103,440	4,466	20,708	25,860	(5,152)	-20%	103,440
Depreciation & asset impairment		—	37,400	37,400	3,123	9,356	9,350	7	0%	37,400
Finance charges		—	10,739	10,739	84	262	2,685	(2,422)	-90%	10,739
Bulk purchases - electricity		—	161,902	161,902	20,716	42,831	40,476	2,356	6%	161,902
Inventory consumed		—	17,674	18,064	1,058	2,326	4,516	(2,190)	-48%	18,064
Contracted services		—	91,004	90,634	2,148	5,818	22,658	(16,840)	-74%	90,634
Transfers and subsidies		—	4,750	4,750	—	864	1,187	(323)	-27%	4,750
Other expenditure		—	78,447	78,427	4,035	12,351	19,606	(7,255)	-37%	78,427
Losses		—	—	—	—	—	—	—	—	—
Total Expenditure		—	818,774	818,774	60,454	168,258	204,689	(36,431)	-18%	818,774
Surplus/(Deficit)		—	3,919	3,919	49,937	43,713	985	42,728	0	3,919
(National / Provincial and District)		—	46,335	46,335	525	525	11,584	(11,059)	(0)	46,335
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Educational Institutions)		—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		—	50,254	50,254	50,462	44,238	12,568			50,254
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		—	50,254	50,254	50,462	44,238	12,568			50,254
Attributable to minorities		—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		—	50,254	50,254	50,462	44,238	12,568			50,254
Share of surplus/ (deficit) of associate		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		—	50,254	50,254	50,462	44,238	12,568			50,254
References										
1. Material variances to be explained on Table SC1										

Revenue by Source

Property Rates

Property rates for the quarter ending 30 September 2022 amounts to R39.6 million, compared to YTD budget of R39.9 million that was anticipated, this translates to 1% under performance. This can mainly be ascribed to the property rates that are billed annually.

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Electricity

Revenue from electricity for the quarter ending 30 September 2022 amounts to R50.9 million when compared to the YTD budget of R51.9 million. This translates to 2% under performance compared when compared to year-to-date budget. Electricity revenue is influenced by consumption that fluctuates during peak and off-peak periods.

Water Service

Water revenue for the quarter ending 30 September 2022 amounts to R21.0 million while YTD budget amounts to R23.3 million. This is an under performance of 10% compared to 11% under performance reported in August 2022. The variance can mainly be ascribed to the off-season period as well as the colder winter months when water consumption is less. We anticipate improvement in the performance of the service as we're entering in a new warmer season.

Sanitation Service

Sanitation revenue for the quarter ending 30 September 2022 amounts to R21.0 million while YTD budget amounts to R21.8 million. This translates to 3% under performance. One of the reasons for the slight under performance could be the revenue foregone, which performed above the anticipated budget. This might be a result of an increase number in the indigent beneficiaries. This category of revenue will be closely monitored to ensure that the budgeted revenue is achieved.

Refuse Service

Refuse revenue for the quarter ending 30 September 2022 amounts to R12.4 million while the YTD budget amounts to R13.3 million. This translates to an under performance of 7%. This category of revenue will also be closely monitored to ensure that the revenue targets are met as budgeted.

Rental of facilities and Equipment

The revenue for rental of facilities and equipment for the quarter ending 30 September 2022 amounts to R252 068.76. This source of revenue is under-performing by 16% compared to the YTD budget of R298 308, however an over performance of 11% was reported in the same period in the last financial year. This source of revenue has consistently under performed for the quarter. Revenue from this source depends on the community's need to make use of municipality's various facilities and can be difficult to predict.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue for the quarter ending of September 2022 amounts to R974 721.05 and R4.7 million respectively while the YTD budget amounts to R1.1 million and R3.4 million respectively. The municipality currently earns interest on its bank accounts only and no interest on investments due to the depletion of cash resulting in a lack of surplus funding to invest for the year. The municipality plans to invest cash during the month of November 2022. The interest charged on outstanding debtors is over performing by 32% compared to the 20% over performance reported for the same period in the previous financial year. Although this source of revenue is over performing, it is doubtful that the municipality would be able to collect it.

Revenue for fines, penalties and forfeits

Revenue from Fines for the ending 30 September 2022 amounts to R4.8 million compared to the YTD budget of R8.9 million. This is an under performance of 45%. The files for July and August was received from Traffic Services and the journals were consequently captured on

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the financial system to recognise the income. No fines issued by Provincial traffic within the municipal area was received during the month of August. The September 2022 file was only received during the first week of October 2022, therefore the September fines will only be recognised in the month of October 2022. The traffic fines management contract came to an end at 30 June 2022, however an extension was granted. The tender process is underway and the Traffic department is hopeful that a suitable service provider will be appointed by 1 December 2022.

Transfers and Subsidies

Revenue from Transfers and Subsidies for the quarter ending 30 September 2022 amounts to R52.3 million. Included in this is equitable share amounting to R50.3 million that was received in the month of August 2022. Revenue from Transfers and Subsidies is over performing by 36% for the quarter, due to equitable share received in July 2022, while 100% under performance on this source of revenue were reported in the previous year for the same period as the revenue had not been receipted.

Other revenue

Other revenue for the quarter ending September 2022 amounts to R2.8 million. This is 43% above the anticipated YTD budget. The major contributor of the revenue still comes from Building Plan Approval fees, and include income sources such Town Planning Fees, Fire Services, Staff and Councillor Recoveries etc.

Total revenue for the quarter ending ended 30 September 2022 amounts to R110.3 million compared to the R52 million reported in August 2022. The income recognition of grants and fines made a significant difference in total revenue reported for the first quarter. This excludes revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the quarter ended 30 September 2022 amounts to R71.9 million. The YTD budget amounts to R76.6 million. This translates to an under performance of 6%. Payment of overtime, acting and secondments to vacant positions still remains a challenge for the municipality, with overspending by 26% on overtime compared to the year to date budget. It needs to be noted that the staff bonuses are paid only in November and that it will absorb the current surplus for this category of expenditure.

Remuneration of councillors

Remuneration of councillors for the quarter ended 30 September 2022 amounts to R1.7 million. This expenditure item is slightly over performing by 3% when compared to the YTD budget. Increases in councillor remuneration was processed in September 2022

Debt Impairment

Debt Impairment for the quarter ended 30 September amounts to R20.7 million. The YTD budget amounts to R25.8 million. This translate to an under performance of 20%. No provision for debt impairment was reported for September 2022, only bad debts written off is currently recorded for this expenditure category.

Bulk Purchases

Bulk purchases relate to payments made to Eskom and the expenditure for the quarter ended 30 September 2022 amounts to R42.8 million, thus reporting an over performance of 6%. Payment of Eskom invoices are due 30 days after the invoice was issued and availability of

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cash in the bank is one of the factors that are taken into consideration when payments are done

Depreciation

Depreciation for the quarter ended 30 September 2022 amounts to R9.3 million while the YTD budget amounts to R9.3 million. The item is performing as anticipated with no variance as one 12th of the budgeted amount is allocated on a monthly basis. Actual expenditure for this item will reflect most accurately at the end of the financial year.

Inventory Consumed

Expenditure for this item for the quarter ended 30 September 2022 amounts to R2.3 million while the YTD budget amounts to R4.5 million. This expenditure item is under-performing by 48% when compared to the YTD budget. This expenditure type relates to the purchase of materials and supplies/inventory at stores.

Contracted Services

Expenditure for the quarter ended 30 September 2022 amounts to R5.8 million and under-performing by 74% when compared to the YTD budget of R22.6 million. Normally expenditure on this item improves towards the end of the first quarter due to tender processes that are to be completed in order for projects and programmes to be implemented.

Transfers and subsidies

Expenditure for the quarter ended 30 September 2022 amounts to R864 000.00 compared to the YTD budget of R1.1 million. An under performance of 27% is reported for the first quarter ended.

Other expenditure

Other expenditure for the quarter ended 30 September 2022 amounts to R12.3 million while the YTD budget amounts to R19.6 million, which translates to an under performance of 37%. This includes items such as the rental expenses of offices spaces, 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 for the quarter ended 30 September 2022 amounts to R168.3 million. The municipality is reporting an operating surplus of R43.7 million for the first quarter ended.

Conclusion on Financial Position and performance

The financial performance for the quarter ended 30 September 2022 still does not bid well for the financial sustainability of the municipality. The current cash flow is not sufficient to sustain operations in the short, medium as well as the long term and the current ratio is far below best practice norms.

The depletion of all cash reserves over the last 4 years is the main contributor to the position that the municipality finds itself in. It must be emphasised that it will be possible, yet extremely difficult to manage the municipality out of this situation and a combination of revenue enhancement, collection, savings and austerity measures will be necessary to ensure a financial turnaround.

In order to ensure a structured financial turnaround, the approved financial recovery plan must be followed to ensure that financial sustainability will be attained within the next 3 to 4 years. Prudent financial management decisions and restraint in spending and budgeting decisions will be key in ensuring the financial turnaround.

No unauthorised expenditure was incurred for the quarter ended 30 September 2022.

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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 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 under collected on their revenue budget below. Management to note that expenditure is more that revenue since the beginning of the year. This is a red flag as deficit gets reported monthly.

See tables below C1 and C3 for the quarter ended 30-September 2022.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2021/22	Budget Year 2022/23							
	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	-	159,956	159,956	12,648	39,570	39,989	(419)	-1%	159,956
Service charges	-	441,315	441,315	36,835	105,421	110,329	(4,908)	-4%	441,315
Investment revenue	-	4,600	4,600	382	975	1,150	(175)	-15%	4,600
Transfers and subsidies	-	153,896	153,896	52,316	52,316	38,474	13,842	36%	153,896
Other own revenue	-	62,926	62,926	8,211	13,689	15,731	(2,042)	-13%	62,926
Total Revenue (excluding capital transfers and contributions)	-	822,693	822,693	110,391	211,971	205,673	6,297	3%	822,693
Employee costs	-	306,473	306,473	24,160	71,954	76,615	(4,660)	-6%	306,473
Remuneration of Councillors	-	6,944	6,944	664	1,786	1,736	50	3%	6,944
Depreciation & asset impairment	-	37,400	37,400	3,123	9,356	9,350	7	0%	37,400
Finance charges	-	10,739	10,739	84	262	2,685	(2,422)	-90%	10,739
Materials and bulk purchases	-	179,576	179,966	21,774	45,157	44,991	166	0%	179,966
Transfers and subsidies	-	4,750	4,750	-	864	1,187	(323)	-27%	4,750
Other expenditure	-	272,892	272,502	10,649	38,877	68,124	(29,247)	-43%	272,502
Total Expenditure	-	818,774	818,774	60,454	168,258	204,689	(36,431)	-18%	818,774
Surplus/(Deficit)	-	3,919	3,919	49,937	43,713	985	42,728	4339%	3,919
Transfers and subsidies - capital (monetary alloc	-	46,335	46,335	525	525	11,584	(11,059)	-95%	46,335
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	50,254	50,254	50,462	44,238	12,568	31,669	252%	50,254
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	50,254	50,254	50,462	44,238	12,568	31,669	252%	50,254
Capital expenditure & funds sources									
Capital expenditure	79,249	98,450	98,450	3	459	12,863	(12,404)	-96%	98,450
Capital transfers recognised	60,306	41,078	41,078	-	456	6,743	(6,287)	-93%	41,078
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	38,843	38,843	-	-	3,340	(3,340)	-100%	38,843
Internally generated funds	18,943	18,529	18,529	3	3	2,781	(2,778)	-100%	18,529
Total sources of capital funds	79,249	98,450	98,450	3	459	12,863	(12,404)	-96%	98,450
Financial position									
Total current assets	-	272,028	272,028	-	177,201	-	-	-	272,028
Total non current assets	-	1,345,582	1,345,582	-	1,205,880	-	-	-	1,345,582
Total current liabilities	-	150,778	150,778	-	95,636	-	-	-	150,778
Total non current liabilities	-	226,140	226,140	-	164,950	-	-	-	226,140
Community wealth/Equity	-	1,240,692	1,240,692	-	1,122,494	-	-	-	1,240,692
Cash flows									
Net cash from (used) operating	-	120,049	120,049	80,411	16,754	30,012	13,258	44%	120,049
Net cash from (used) investing	-	(98,450)	(98,450)	(10)	(466)	(24,613)	(24,147)	98%	(98,450)
Net cash from (used) financing	-	(21,828)	(21,828)	(411)	(1,163)	(5,457)	(4,294)	79%	(21,828)
Cash/cash equivalents at the month/year end	-	110,234	110,234	-	63,757	110,406	46,649	42%	48,403
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	36,477	13,515	11,855	14,936	214,615	-	-	-	291,398
Creditors Age Analysis									
Total Creditors	3,598	8	-	-	-	-	-	-	3,606

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote for the quarter ended 30 September 2022 amounts to R212.4 million, this is under performance of 2.2% when compared to the YTD budget. The detail on revenue per item can be seen on executive summary.

Expenditure by vote

The expenditure by vote for the quarter ended 30 September 2022 amounts to R168.2 million. The total expenditure budget is under performing by 17.8%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter											
Vote Description		Ref	2021/22	Budget Year 2022/23							
			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			-	2,918	2,918	-	-	729	(729)	-100.0%	2,918
Vote 2 - Office of the Municipal Manager			-	55,066	55,066	50,404	50,555	13,766	36,789	267.2%	55,066
Vote 3 - Community Services			-	139,714	139,714	10,797	20,657	34,928	(14,271)	-40.9%	139,714
Vote 4 - Corporate Services			-	-	-	468	468	-	468	#DIV/0!	-
Vote 5 - Financial Services			-	181,221	181,221	13,671	41,950	45,305	(3,356)	-7.4%	182,942
Vote 6 - Economic Development & Planning			-	4,202	4,202	783	1,807	1,050	756	72.0%	4,202
Vote 7 - Engineering Services			-	485,908	485,908	34,792	97,058	121,477	(24,419)	-20.1%	485,908
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	-	869,028	869,028	110,916	212,495	217,257	(4,762)	-2.2%	870,749
Expenditure by Vote		1									
Vote 1 - Council			-	9,773	9,773	739	2,410	2,443	(34)	-1.4%	9,773
Vote 2 - Office of the Municipal Manager			-	30,026	30,026	2,194	6,436	7,506	(1,070)	-14.3%	30,026
Vote 3 - Community Services			-	228,348	228,348	15,265	46,559	57,086	(10,527)	-18.4%	228,348
Vote 4 - Corporate Services			-	68,794	68,794	3,980	11,303	17,198	(5,895)	-34.3%	68,794
Vote 5 - Financial Services			-	66,371	66,371	4,221	10,878	18,590	(5,712)	-34.4%	82,925
Vote 6 - Economic Development & Planning			-	24,488	24,488	1,533	5,486	6,122	(636)	-10.4%	24,488
Vote 7 - Engineering Services			-	390,974	390,974	32,523	85,186	97,743	(12,557)	-12.8%	390,974
Vote 8 - [NAME OF VOTE 8]			-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]			-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]			-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	-	818,774	818,774	60,454	168,258	204,689	(36,431)	-17.8%	835,328
Surplus/ (Deficit) for the year		2	-	50,254	50,254	50,462	44,238	12,568	31,669	252.0%	35,421
References											
1. Insert 'Vote'; e.g. Department, if different to standard classification structure											
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)											

BITOU LOCAL MUNICIPALITY

Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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 1 - Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		2,428	1,400	1,400	-	-	350	(350)	-100%	1,400
Vote 4 - Corporate Services		520	1,804	1,804	-	-	451	(451)	-100%	1,804
Vote 5 - Financial Services		-	600	600	-	-	150	(150)	-100%	600
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		22,311	45,556	45,556	-	0	6,812	(6,812)	-100%	45,556
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	25,324	49,360	49,360	-	0	7,763	(7,763)	-100%	49,360
Single Year expenditure appropriation	2									
Vote 1 - Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		6,575	9,026	9,026	-	-	2,191	(2,191)	-100%	9,026
Vote 4 - Corporate Services		2,592	635	635	-	-	159	(159)	-100%	635
Vote 5 - Financial Services		19	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		44,739	39,429	39,429	3	459	2,751	(2,292)	-83%	39,429
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	53,925	49,090	49,090	3	459	5,101	(4,641)	-91%	49,090
Total Capital Expenditure	3	79,249	98,450	98,450	3	459	12,863	(12,404)	-96%	98,450
Capital Expenditure - Functional Classification										
Governance and administration		3,143	3,835	3,835	-	-	959	(959)	-100%	3,835
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		3,143	3,835	3,835	-	-	959	(959)	-100%	3,835
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,340	8,204	8,204	-	-	1,985	(1,985)	-100%	8,204
Community and social services		605	3,930	3,930	-	-	982	(982)	-100%	3,930
Sport and recreation		2,449	3,794	3,794	-	-	883	(883)	-100%	3,794
Public safety		2,286	480	480	-	-	120	(120)	-100%	480
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27,344	10,790	10,790	-	0	630	(630)	-100%	10,790
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		27,344	10,790	10,790	-	0	630	(630)	-100%	10,790
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		43,422	75,621	75,621	3	459	9,289	(8,830)	-95%	75,621
Energy sources		11,947	21,116	21,116	-	0	2,623	(2,623)	-100%	21,116
Water management		14,768	40,579	40,579	-	456	5,944	(5,488)	-92%	40,579
Waste water management		13,058	12,400	12,400	3	3	340	(337)	-99%	12,400
Waste management		3,650	1,526	1,526	-	-	381	(381)	-100%	1,526
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	79,249	98,450	98,450	3	459	12,863	(12,404)	-96%	98,450
Funded by:										
National Government		42,019	35,048	35,048	-	456	6,136	(5,679)	-93%	35,048
Provincial Government		18,287	6,030	6,030	-	-	607	(607)	-100%	6,030
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		60,306	41,078	41,078	-	456	6,743	(6,287)	-93%	41,078
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	38,843	38,843	-	-	3,340	(3,340)	-100%	38,843
Internally generated funds		18,943	18,529	18,529	3	3	2,781	(2,778)	-100%	18,529
Total Capital Funding		79,249	98,450	98,450	3	459	12,863	(12,404)	-96%	98,450
References										
1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).										
2. Include capital component of PPP unitary payment										
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations										
4. Include expenditure on investment property, intangible and biological assets										
5. Must reconcile to Monthly Budget Statement Financial Performance (revenue and expenditure)										
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17										

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the quarter ended 30 September 2022 amounts to R459 333.93, the capital budget is significantly under-performing when compared to the YTD budget of R12.8 million.

It should be noted that majority of the approved capital projects are still at 0% spending which means these projects are under-performing, the expenditure pattern over years indicates that where department fail to meet this target, its either they will not spend 100% of the allocated budget, therefore resulting in budget being forfeited and adjusted

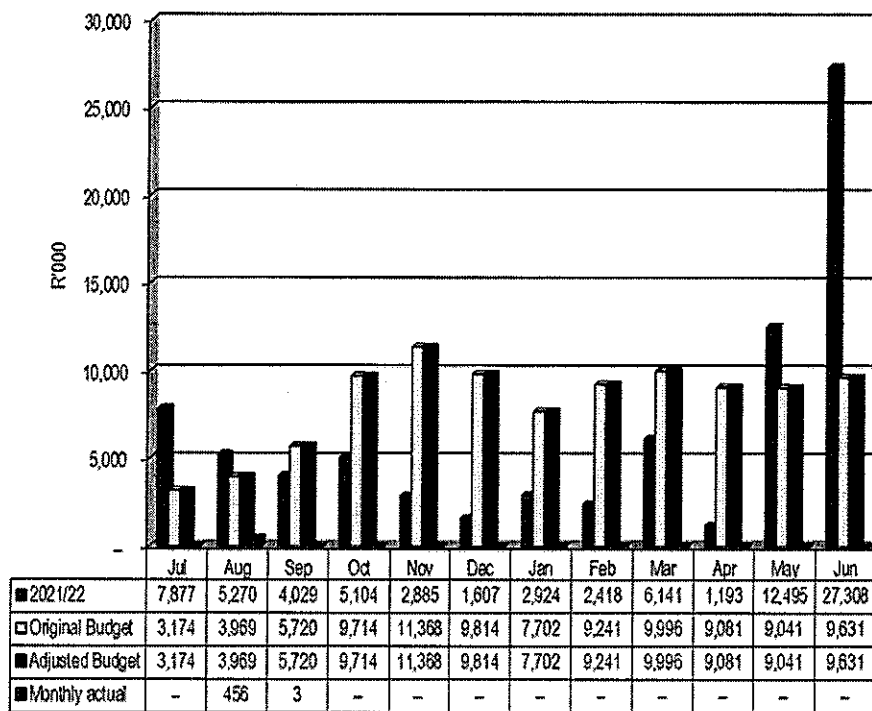
We anticipate an improved performance in spending in the next months as we have commitments (shadow balances) loaded on the FMS amounting to R 22 095 mil, which translate to 22% of the total capital budget. It is crucial to prioritise spending on grants as historic trends in slow spending has shown us 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	Monthly Actual	Shadow Balance	YTD Expenditure
MIG	19 572 174.00	0	742 962.63	0
INEP	7 580 869.00	0	7 502 619.00	0
WSIG	7 894 782.00	0	0	456 408.64
HOUSING	6 000 000.00	0	0	0
MRF	30 000.00	0	3 060.00	0
BORROWINGS	38 843 300.00	2 925.29	11 327 950.09	0
AFR	18 528 900.00	0	2 519 051.71	2 925.29
TOTAL	R98 450 025.00	2 925.29	22 095 643.43	459 333.93

BITOU LOCAL MUNICIPALITY

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	27,525	27,525	59,491	27,525
Call investment deposits		-	85,710	85,710	0	85,710
Consumer debtors		-	112,671	112,671	62,922	112,671
Other debtors		-	29,921	29,921	38,831	29,921
Current portion of long-term receivables		-	-	-	9	-
Inventory		-	16,201	16,201	15,946	16,201
Total current assets		-	272,028	272,028	177,201	272,028
Non current assets						
Long-term receivables		-	-	-	1	-
Investments		-	-	-	9,857	-
Investment property		-	25,663	25,663	22,228	25,663
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	1,319,883	1,319,883	1,173,758	1,319,883
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	(0)	(0)	(0)	(0)
Other non-current assets		-	35	35	35	35
Total non current assets		-	1,345,582	1,345,582	1,205,880	1,345,582
TOTAL ASSETS		-	1,617,610	1,617,610	1,383,080	1,617,610
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	(328)	(328)	-	(328)
Consumer deposits		-	9,948	9,948	10,156	9,948
Trade and other payables		-	91,269	91,269	27,704	91,269
Provisions		-	49,889	49,889	57,776	49,889
Total current liabilities		-	150,778	150,778	95,636	150,778
Non current liabilities						
Borrowing		-	104,142	104,142	87,155	104,142
Provisions		-	121,998	121,998	77,795	121,998
Total non current liabilities		-	226,140	226,140	164,950	226,140
TOTAL LIABILITIES		-	376,918	376,918	260,586	376,918
NET ASSETS	2	-	1,240,692	1,240,692	1,122,494	1,240,692
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	1,114,615	1,114,615	1,020,494	1,114,615
Reserves		-	126,077	126,077	102,000	126,077
TOTAL COMMUNITY WEALTH/EQUITY	2	-	1,240,692	1,240,692	1,122,494	1,240,692
References						
1. Material variances to be explained in Table SC1						
2. Total Assets must balance with Total Liabilities						
3. Net Assets must balance with Total Community Wealth/Equity						

BITOU LOCAL MUNICIPALITY

The table above reflects the statement of financial position of the municipality. The total current assets for the quarter ended 30 September 2022 amounts to R 177.2 million compared to R 99.2 million reported in August 2022. This is an increase compared to the previous month and is as a result of an increase of the cash reported. The municipality reports a positive cashbook balance of R59.4 million compared to the negative balance of R16.2 million that was reported in August 2022.

The Current Liabilities for the quarter ended 30 September 2022 amounts to R95.6 million compared to R70.7 million in the previous month, which is due to a significant increase in trade and other payables. The current ratio for the quarterly equates 1.8: 1, which is within the acceptable National Treasury norm. This means that the municipality is able to cover its short term obligations. It should be noted that current ratio has increased from the 1.5:1 in August 2022. The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations.

Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	159,956	159,956	13,767	39,048	39,989	(941)	-2%	159,956
Service charges		-	375,118	375,118	31,349	95,240	93,779	1,461	2%	375,118
Other revenue		-	38,050	38,050	18,878	562	9,512	(8,951)	-94%	38,050
Transfers and Subsidies - Operational		-	153,896	153,896	52,506	52,539	38,474	14,065	37%	153,896
Transfers and Subsidies - Capital		-	46,335	46,335	8,645	9,420	11,584	(2,164)	-19%	46,335
Interest		-	4,600	4,600	1,801	6,492	1,150	5,342	465%	4,600
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(644,455)	(644,455)	(46,451)	(185,421)	(161,114)	24,307	-15%	(644,455)
Finance charges		-	(8,700)	(8,700)	(84)	(262)	(2,175)	(1,913)	88%	(8,700)
Transfers and Grants		-	(4,750)	(4,750)	-	(864)	(1,188)	(324)	27%	(4,750)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	120,049	120,049	80,411	16,754	30,012	13,258	44%	120,049
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(98,450)	(98,450)	(10)	(466)	(24,613)	(24,147)	98%	(98,450)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(98,450)	(98,450)	(10)	(466)	(24,613)	(24,147)	98%	(98,450)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	83	308	-	308	0%	-
Payments										
Repayment of borrowing		-	(21,828)	(21,828)	(493)	(1,471)	(5,457)	(3,986)	73%	(21,828)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(21,828)	(21,828)	(411)	(1,163)	(5,457)	(4,294)	79%	(21,828)
NET INCREASE/ (DECREASE) IN CASH HELD		-	(229)	(229)	79,990	15,125	(57)			(229)
Cash/cash equivalents at beginning:		-	110,464	110,464		48,632	110,464			48,632
Cash/cash equivalents at month/year end:		-	110,234	110,234		63,757	110,406			48,403
References										
1. Material variances to be explained in Table SC1										

The municipality is reporting R16.7 million net cash **from** operating activities for the quarter ended 30 September 2022, which means the actual cash received for the quarter exceeds the total payments made for the quarter. These are mostly month to month operating expenses and operating income.

Quarterly actual net cash **(used)** on investing activities is reported at R459 333.93, expenditure is expected to increase in the next months.

BITOU LOCAL MUNICIPALITY

The net cash (used) for financing activities are mostly influenced by the repayment of loans. The repayment of loans for the quarter ending 30 September 2022 amounts to R1.471 million.

The municipality reports cash and cash equivalents amounting to R63.7 million for the quarter ended 30 September 2022, this includes cash at the bank only as the municipality has no short-term investments.

Section 5 – Debtors' analysis

5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter													
Description	NT Code	Budget Year 2022/23										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts (i.e. Council Policy)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye 1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,510	3,933	3,843	6,657	55,281	-	-	-	78,224	81,938	11,781	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	11,685	1,474	687	2,786	11,164	-	-	-	28,115	13,960	193	-
Receivables from Non-exchange Transactions - Property Rates	1400	8,264	2,363	1,785	1,368	39,079	-	-	-	52,859	40,447	503	-
Receivables from Exchange Transactions - Waste Water Management	1500	6,014	3,531	3,400	2,286	77,061	-	-	-	92,231	79,288	-	-
Receivables from Exchange Transactions - Waste Management	1600	3,585	2,088	1,688	1,338	45,767	-	-	-	54,768	47,106	3,712	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	118	128	142	490	(13,678)	-	-	-	(12,800)	(13,188)	54	-
Total By Income Source	2000	35,477	13,515	11,855	14,936	214,615	-	-	-	291,338	229,551	16,242	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	402	141	144	82	918	-	-	-	1,897	1,010	-	-
Commercial	2300	4,021	884	650	651	7,819	-	-	-	13,825	8,470	-	-
Households	2400	32,054	12,689	11,060	14,193	205,878	-	-	-	275,875	220,072	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	36,477	13,515	11,855	14,936	214,615	-	-	-	291,338	229,551	-	-
Notes													
Material increases in value of debtors' categories compared to previous month to be explained													
Bad debts = amounts actually written off in the month													
Total by Income Source must reconcile with Total by Customer Group													

Debtor's age analysis

The debtors' book of the municipality reflects R 214.6 million on outstanding debtors older than 121 days and a total outstanding amount of R291.3 million. This is an increase of R2.04 million compared to the previous month's balance.

The contributors to this huge debts still remains the household debt which represents 95% of the total debt, followed by Businesses with 5% and Organs of State contributing 1%

BITOU LOCAL MUNICIPALITY

Chart C3 Aged Consumer Debtors Analysis

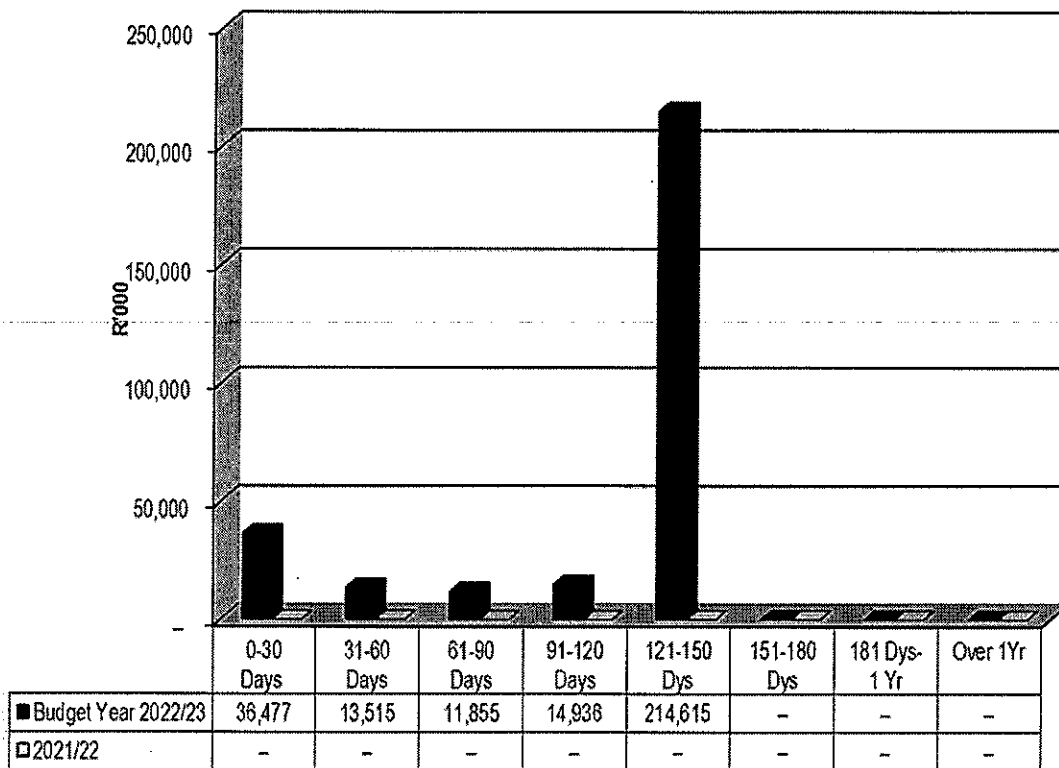
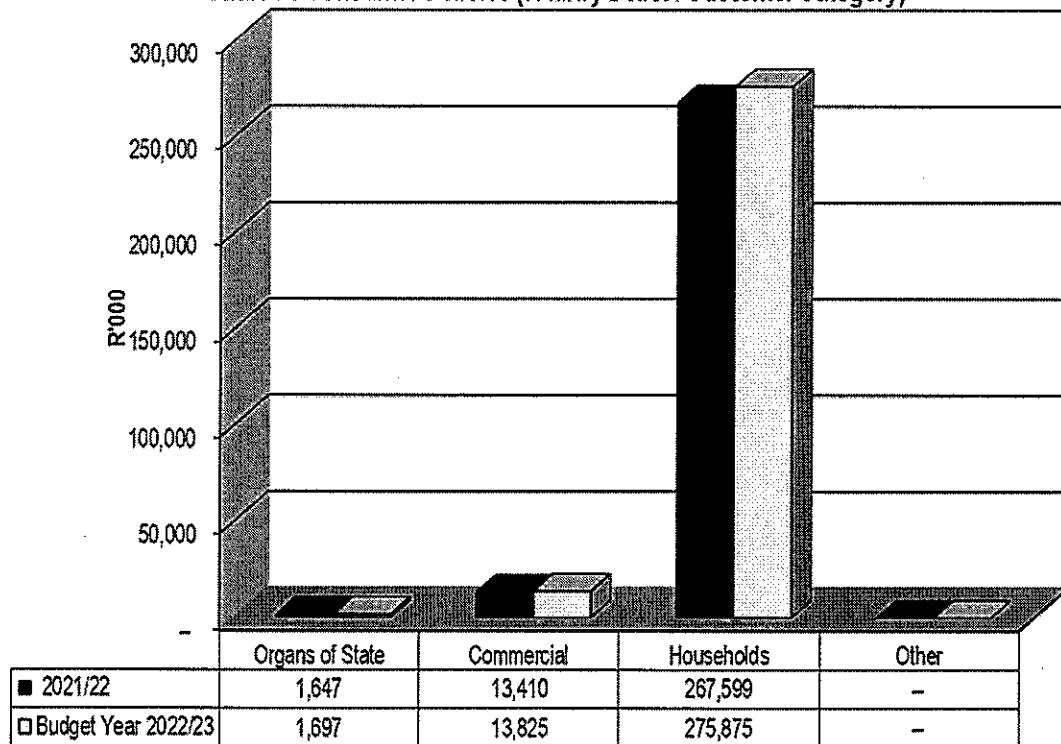


Chart C4 Consumer Debtors (total by Debtor Customer Category)



Section 6 – Creditors' age analysis

6.1 Supporting Table SC4

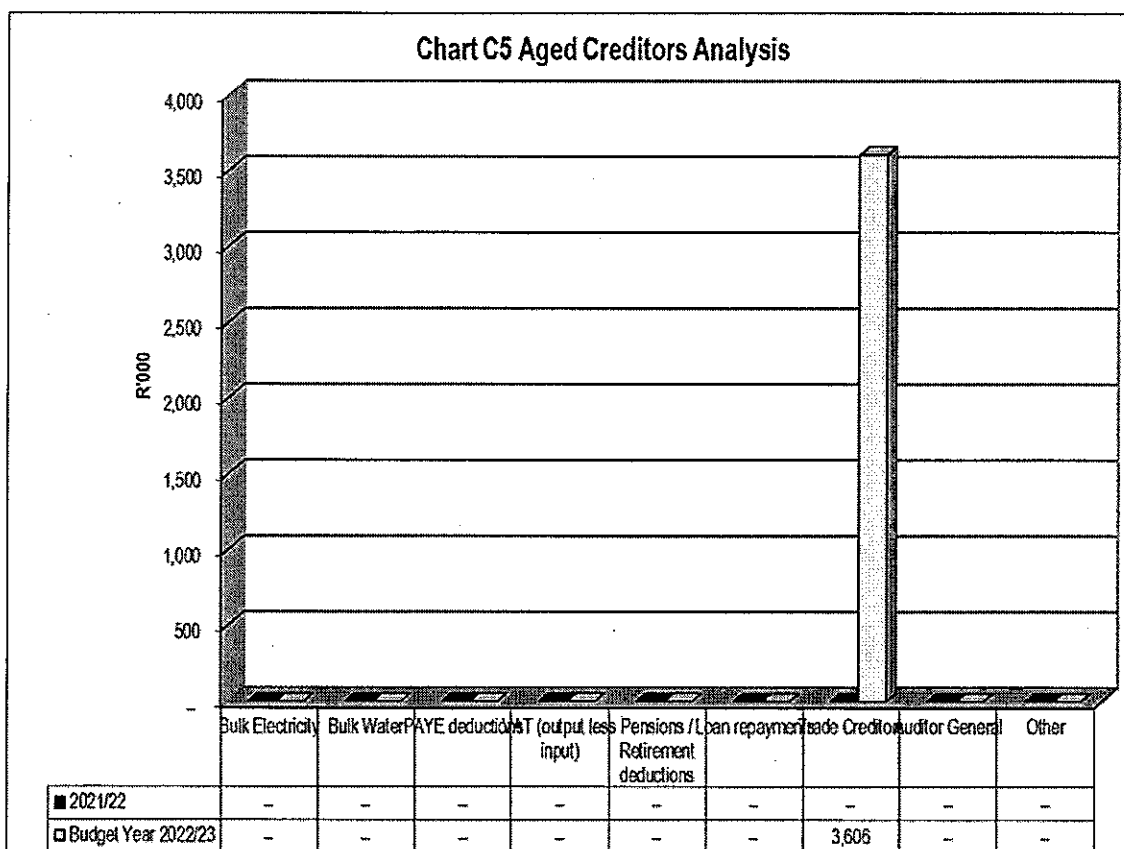
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter											
Description	NT Code	Budget Year 2022/23									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 -	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	3,598	8	-	-	-	-	-	-	3,606	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	3,598	8	-	-	-	-	-	-	3,606	-
Notes											
Material increases in value of creditors' categories compared to previous month to be explained											

Creditors Age Analysis

The municipality reports a total amount of R3.6 million on trade creditors for the quarter ended 30 September 2022 compared to R1.3 million in August 2022.

Trade creditors older than 30 days amounts to R8 280.00, which is stock for which the invoice has been received, but is queried. The amount on the invoice is more than the order and user department is liaising with supplier.



Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter									
Investments by maturity Name of Institution & Investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank: 03/7881052406/000075		LONG TERM	Fixed deposit	30/12/2022	-	0	9,857	-	9,857
-		-			-		-	-	-
-		-			-		-	-	-
Municipality sub-total					-		9,857	-	9,857
TOTAL INVESTMENTS AND INTEREST	2				-		9,857	-	9,857
References									
1. Yield is calculated as the annualised equivalent									
2. Total market value must reconcile with the total of investments on the 'Financial Position statement'									

Investment portfolio analysis

The municipality still reports one long-term investment with a market value of R9.8 million as for the quarter ended September 2022. Council and Management should note with great concern that the municipality has no short-term investments. All short-term investments has been utilised to fund operations in the previous financial year.

Collection Rate

DEBTOR PAYMENT % ACHIEVED				
DETAILS	22-Jul	22-Aug	22-Sep	Annual
Gross Debtors Opening Balance	278 242 506.48	305 456 917.62	289 353 632.76	278 242 506.48
Billed Revenue	56 860 904.82	54 058 809.47	54 827 249.00	165 746 963.29
Gross Debtors Closing Balance	305 456 917.62	289 353 632.76	291 397 858.06	291 397 858.06
Bad Debt Written off	-	18 269 095.68	5 061 253.40	23 330 949.08
Payment received	29 646 493.68	51 892 398.65	47 721 770.30	129 260 662.63
Billed Revenue	73 011 813.00	54 058 809.47	54 827 249.00	165 746 963.29
% Debtor payment achieved	40.61%	95.99%	87.04%	77.99%

The collection rate has improved for the quarter ended 30 September 2022, the major contributing factors are the 50% settlement discount scheme on old debt, writing off of indigent balances, and the dis-connections on electricity.

Section 8 – Grant Performance

Grant Description	Actual Balance Q1
WATER SERVICES INFRASTRUCTURE GRANT	524,869.89
LOCAL GOVERNMENT, WATER AND RELATED SETA	468,493.00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	24,958.69
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	215,066.87
EQUITABLE SHARE	50,317,000.00
HUMAN SETTLEMENT DEVELOPMENT - OPERATIONAL	380,304.10
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	2,753.57
COMMUNITY LIBRARY SERVICES - OPERATIONAL	76,736.56
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	150,515.25
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	680,160.31
	52,840,858.24

The table above reflects the income recognition done for the quarter ended 30 September 2022. As can be seen on C4, transfers and subsidies amounts to R52.8 million, which includes capital and operational grants.

Grant Description	Actual Balance Q1
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	4,359,000.00
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	4,754,000.00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	775,000.00
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	32,674.92
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1,721,000.00
	11,641,674.92

The table above reflects the grant receipts for the quarter ended 30 September 2022. Capital receipts amount to R9.8 million, while operational amounts to R1.7 million.

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 quarter ended 30 September 2022 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: Mr. M Memani

Municipal Manager of Bitou Local Municipality – WC047

Date

20/10/2022

Bitou Municipality
First Quarter Top Layer SDBIP Report (July - September 2022)

Office of the Municipal Manager

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Office of the Municipal Manager	Submit the Risk Based Audit Plan (RBAP) for the 2023/24 financial year to the Audit Committee by 30 June 2023	Risk Based Audit Plan compiled and submitted to the Audit Committee	0	0	N/A			0	0	N/A
TL2	Office of the Municipal Manager	Complete 90% of audits as scheduled in the RBAP applicable for 2022/23 by 30 June 2023 (Actual audits completed divided by the audits scheduled for the year) x100	% of audits completed	0%	24%	B	[D46] Chief Audit Executive: Reported progress of 24% to APAC on 27/09/2022 (September 2022)		0%	24%	B
TL3	Office of the Municipal Manager	Complete the annual risk assessment for 2023/24 and submit to the RMC by 31 May 2023	Risk assessment submitted to the RMC	0	0	N/A			0	0	N/A
TL4	Office of the Municipal Manager	Review and submit the 5th generation IDP for the 2023/24 financial year to Council by 31 May 2023	Draft IDP compiled and submitted to Council	0	0	N/A			0	0	N/A
TL5	Office of the Municipal Manager	Cascade Individual Performance Management to all Managers reporting to Senior Managers by 30 October 2022	Number of agreements completed by 30 October 2022	0	0	N/A			0	0	N/A
TL6	Office of the Municipal Manager	Conduct the Performance Evaluations of the section 57's employees bi-annually (Mid-year by 28 February 2023 and Final Evaluation for the 2021/22 by 30 December 2022)	Number of evaluations completed bi-annually	0	0	N/A			0	0	N/A
TL7	Office of the Municipal Manager	Spend 90% of the municipal capital budget on capital projects by 30 June 2023 ((Actual amount spent on projects /Total amount budgeted for capital projects)x100)	% budget spent	10%	1%	R	[D51] Municipal Manager: Current spending is at 1% (September 2022)	[D51] Municipal Manager: the expenditure will improve in the next month as the commitments/shadow balances loaded on the FMS amounts to R22 095 mil, which translates to 22% of the total capital budget. (September 2022)	10%	1%	R

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
Total KPIs:			7

Planning and Development

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL48	Planning and Development	Submit the reviewed Spatial Development Framework (SDF) to Council by 31 March 2023	Spatial Development Framework (SDF) submitted to Council	0	0	N/A			0	0	N/A
TL49	Planning and Development	Establish the Municipal Planning Tribunal and submit to Council for consideration by 28 February 2023	Municipal Planning Tribunal establishment item submitted to Council	0	0	N/A			0	0	N/A
TL50	Planning and Development	Review the Central Beach Launch Site Environmental Management Plan and submit to Council for consideration by 30 November 2022	Central Beach Launch Site Environmental Management Plan submitted to Council	0	0	N/A			0	0	N/A
TL51	Planning and Development	Develop the LED Chapter (2023/24) and submit to Council for consideration by 31 March 2023	LED Chapter submitted to Council	0	0	N/A			0	0	N/A
TL52	Planning and Development	Develop the LED Chapter Implementation Plan (2022/23) and submit to Council for consideration by 30 September 2022	LED Chapter Implementation Plan submitted to Council	1	1	G	[D384] Manager: LED & Tourism: LED Implementation Plan inputs submitted to Director (September 2022)	[D384] Manager: LED & Tourism: Not applicable (September 2022)	1	1	G

Summary of Results: Planning and Development

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			5

Financial Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL8	Financial Services	Provide subsidies for free basic services to indigent households as at 30 June 2023	Number of indigent households receiving subsidies for free basic services as per Financial System	3 930	2 275	R	[D118] Manager: Revenue: 2 275 Households have been approved and subsidised as at end September 2022 (September 2022)	[D118] Manager: Revenue: The application process will continue for current year until March 2023 (September 2022)	3 930	2 275	R

TL9	Financial Services	Number of residential properties with piped water which are connected to the municipal water infrastructure network and billed for the service as at 30 June 2023	Number of residential properties billed for piped water	0	0	0%			0	0	0%
TL10	Financial Services	Number of residential properties with electricity which are connected to the municipal electrical infrastructure network (credit and prepaid electrical metering and excluding Eskom areas) and billed for the service as at 30 June 2023	Number of residential properties billed credit meter and prepaid meters connected to the network	0	0	0%			0	0	0%
TL11	Financial Services	Number of residential properties with sanitation services to which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2023	Number of residential properties which are billed for sewerage	0	0	0%			0	0	0%
TL12	Financial Services	Number of residential properties for which refuse is removed once per week and billed for the service as at 30 June 2023	Number of residential properties which are billed for refuse removal	0	0	0%			0	0	0%
TL13	Financial Services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2023 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100	% of debt coverage	0%	0%	0%			0%	0%	0%
TL14	Financial Services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2023 ((Total outstanding service debtors/ revenue received for services)x100)	% of outstanding service debtors	0%	0%	0%			0%	0%	0%
TL15	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2023 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) as per Circular 71	Number of months it takes to cover fixed operating expenditure with available cash	0	0	0%			0	0	0%
TL16	Financial Services	Achieve a debtor payment percentage of 90% by 30 June 2023 (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	% debtor payment achieved	0%	0%	0%			0%	0%	0%
TL17	Financial Services	Read 100% of water meters by the 15th of every month	% of water meters read	100%	92.20%	92.20%	[D127] Manager: Revenue: 91% of water meters were successfully read for July 2022 (July 2022) [D127] Manager: Revenue: 93.6% of the water meters were read for the month of August 2022 (August 2022) [D127] Manager: Revenue: 92% of the water meters were read for September 2022 (September 2022)	[D127] Manager: Revenue: The meter reading section is following up and communicating with customers where readings can't be taken due to no access and water section is monthly uncovering the covered meters (July 2022) [D127] Manager: Revenue: The meter reading section is following up and communicating with customers where readings can't be taken due to no access and water section is monthly uncovering the covered meters (August 2022) [D127] Manager: Revenue: The continues to address the instances where no access is available to take readings by contacting the customers (September 2022)	100%	92.20%	92.20%
TL18	Financial Services	Read 100% of conventional electrical meters by the 15th of every month	% of conventional electrical meters read	100%	88.53%	88.53%	[D128] Manager: Revenue: 89% of electricity meters have been read for July 2022 (July 2022) [D128] Manager: Revenue: 89% of electricity meters have been read (August 2022) [D128] Manager: Revenue: 87.5% of the meters were read for September 2022 (September 2022)	[D128] Manager: Revenue: The meter reading section is following up and communicating with customers where readings cannot be obtained due to no access to the meters (July 2022) [D128] Manager: Revenue: The meter reading section is following up and communicating with customers where readings cannot be obtained due to no access to the meters (August 2022) [D128] Manager: Revenue: The municipality continues to reach out to customers where access is not available to take readings (September 2022)	100%	88.53%	88.53%

Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	8
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
AM	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
W	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		11

Corporate Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL21	Corporate Services	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan by 30 June 2023 ((Number of people from employment equity target groups	% of people employed	0%	0%	R			0%	0%	R
TL22	Corporate Services	Spend 0.10% of operational budget on training by 30 June 2023 ((Actual total training expenditure divided by total operational budget)x100)	% budget spent	0%	0.03%	R	[D194] Manager: Human Resources: 0.03% was spend on training for the first quarter of the Financial Year. (September 2022)		0%	0.03%	R
TL23	Corporate Services	Conduct a comprehensive customer survey in the Greater Plettenberg Bay area by 30 June 2023	Customer survey conducted	0	0	R/A			0	0	R/A
TL24	Corporate Services	Review 5 human resources policies in line with the budget and submit to Council by 30 June 2023	Number of human resource policies submitted to Council	0	0	R/A			0	0	R/A
TL25	Corporate Services	Review the "System of Operational Delegations" and submit to Council by 30 June 2023	System of operational delegations submitted to Council	0	0	R/A			0	0	R/A
TL26	Corporate Services	Review the Micro-Organisational Structure and submit to Council by 30 June 2023	Micro organisational structure submitted to Council	0	0	R/A			0	0	R/A
TL27	Corporate Services	Draft and submit a Regulation 890 and Guideline 891 Implementation Plan by 31 July 2022	Implementation Plan submitted to Council	1	1	G	[D199] Director: Corporate Services: An Item was taken to Council in June 2022 to take note on the progress of the Implementation Plan on Regulation 890. (July 2022) [D199] Director: Corporate Services: An Item on this KPI was taken to Council in June 2022 already (September 2022)	[D199] Director: Corporate Services: An Item was taken to Council in June 2022 to take note on the progress of the Implementation Plan on Regulation 890. (July 2022) [D199] Director: Corporate Services: An Item on this KPI was taken to Council in June 2022 already (September 2022)	1	1	G

Summary of Results: Corporate Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0%
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%
G	KPI Met	Actual meets Target (Actual/Target = 100%)
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%
B	KPI Extremely Well Met	150.000% <= Actual/Target
Total KPIs:		7

Engineering Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL19	Engineering Services	Limit unaccounted for water to less than 30% by 30 June 2023 ((Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100)	% water losses	30%	34.96%	R	[D266] Manager: Water & Quality Control: Report from Finance (September 2022)	[D266] Manager: Water & Quality Control: a) Uncovering of meters that are buried a) Moving of meters that are inaccessible a) Replacement of faulty meters (September 2022)	30%	34.96%	R
TL20	Engineering Services	Limit unaccounted for electricity to less than 10% as at 30 June 2023 ((Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100)	% unaccounted electricity	10%	0%	B	[D267] Manager: Electrical & Mechanical Service: Report as received from Finance (September 2022)	[D267] Manager: Electrical & Mechanical Service: Reports as received from Finance (September 2022)	10%	0%	B
TL28	Engineering Services	Spend 90% of the approved capital budget for Waste Water services by 30 June 2023 ((Total actual capital expenditure /Total capital amount budgeted)x100)(excluding Fleet)	% budget spent	10%	11.30%	G2	[D253] Manager: Water & Quality Control: 0.02% of capital budget was spent (September 2022)	[D253] Manager: Water & Quality Control: 32.4% (R 4 023 070.56 -Shadow balance) of the Capital Budget already Committed (September 2022)	10%	11.30%	G2
TL29	Engineering Services	Spend 90% of the approved capital budget for Electrical & Mechanical services by 30 June 2023 ((Total actual capital expenditure /Total capital amount budgeted)x100)(excluding Fleet)	% budget spent	10%	0%	R	[D254] Manager: Electrical & Mechanical Service: Financial Report from finance (September 2022)		10%	0%	R
TL30	Engineering Services	Spend 90% of the approved capital budget for Water services by 30 June 2023 ((Total actual capital expenditure /Total capital amount budgeted)x100)(excluding Fleet)	% budget spent	10%	1.10%	R	[D255] Manager: Water & Quality Control: 1.1 % of Capital Budget was spend (September 2022)	[D255] Manager: Water & Quality Control: 10.2% (R 4 137 294.01 -shadow balance) of the Capital budget already committed. Some projects are currently in tender stage and expenditure on these projects will show in the following months (September 2022)	10%	1.10%	R
TL31	Engineering Services	Spend 90% of the approved capital budget for Roads & Storm Water services by 30 June 2023 ((Total actual capital expenditure /Total capital amount budgeted)x100)(excluding Fleet)	% budget spent	10%	0%	R	[D256] Manager: Roads and Stormwater Infrastructure: Projects are still on planning stage (September 2022)	[D256] Manager: Roads and stormwater Infrastructure: Implement projects as soon as possible (September 2022)	10%	0%	R
TL32	Engineering Services	Spend 100% of MIG Funding allocation by 30 June 2023 ((Total actual MIG expenditure /Total MIG amount budgeted)x100)	% budget spent	0%	0%	R/A			0%	0%	R/A
TL33	Engineering Services	Conduct 700 potential electricity theft Investigations annually 30 June 2023	Number of inspections conducted	175	281	B	[D258] Manager: Electrical & Mechanical Service: Report as received from Finance (September 2022)		175	281	B

TL35	Engineering Services	Spend 90% of the budget allocated for the construction of Ebeeter New Bulk Water (Portion 20) by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	10%	0%	R	[D259] Manager: PMU: currently no expenditure, consultant finished detailed design and spec in September 2022. (September 2022)	[D259] Manager: PMU: Contractor to be appointed and acceleration (September 2022)	10%	0%	R
TL36	Engineering Services	Spend 90% of the budget allocated for the installation of 20MVA 66/ 11kv at Kwanokhutula substation (INEP) by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	10%	0%	R	[D260] Manager: Electrical & Mechanical Service: Capex report from Finance (September 2022)	[D260] Manager: Electrical & Mechanical Service: report as received from Finance (September 2022)	10%	0%	R
TL37	Engineering Services	Spend 90% of the budget allocated for the upgrade of the Kurland WTW (from 0.6ml to 1.2ml) by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	10%	0%	R	[D261] Manager: PMU: Project is in procurement phase. (September 2022)	[D261] Manager: PMU: SCM procurement processes to be fast tracked (September 2022)	10%	0%	R
TL38	Engineering Services	Spend 95% of the budget allocated for the Plett WTW New Clear Water Pumpstation by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	0%	0%	N/A			0%	0%	N/A
TL39	Engineering Services	Spend 90% of the budget allocated for the stormwater upgrades by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	0%	0%	N/A			0%	0%	N/A
TL40	Engineering Services	Spend 95% of the budget allocated for the upgrade of the Bossiesgiff sports facility by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	0%	0%	N/A			0%	0%	N/A
TL41	Engineering Services	Spend 90% of the budget allocated for the electrification of informal settlements (Bossiesgiff, Goleweni and Kurland) by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	20%	10%	R	[D265] Manager: Electrical & Mechanical Service: Report from Finance (September 2022)	[D265] Manager: Electrical & Mechanical Service: financial (September 2022)	20%	10%	R

Summary of Results: Engineering Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R KPI Not Met	0% <= Actual/Target <= 74.999%	8
G KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2 KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B KPI Extremely Well Met	150.000% <= Actual/Target	2
Total KPIs:		15

Community Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022						Overall Performance for Quarter ending September 2022 to Quarter ending September 2022		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL34	Community Services	Create 400 job opportunities in terms of the EPWP by 30 September 2022	Number of job opportunities created	400%	0%	R	[D357] Director: Community Services: Figures for July to September month (September 2022)	[D357] Director: Community Services: Manager will give a report (September 2022)	400%	0%	R	
TL42	Community Services	Compile and submit an establishment report for the budget expenditure and progress made in terms of the upgrade on the New Horizon Community Hall by 30 June 2023	Establishment report compiled and submitted to Council	0.1	0.4	B	[D351] Manager: Public Amenities: This is not required from Libraries (August 2022)		0.1	0.4	B	
TL43	Community Services	Purchase a generator for the Community Services Offices by 30 June 2023	Generator purchased	0	0	N/A			0	0	N/A	
TL44	Community Services	Review and submit the Housing pipeline to Council by 31 May 2023	Housing pipeline reviewed and submitted to Council	0	1	B	[D353] Manager: Housing and Beaches: Submitted to Council (September 2022)	[D353] Manager: Housing and Beaches: Updated on Quarterly basis (September 2022)	0	1	B	
TL45	Community Services	Review and submit the Disaster Management Plan to Council by 31 May 2023	Disaster Management Plan reviewed and submitted to Council	0	0	N/A			0	0	N/A	
TL46	Community Services	Spend 90% of the allocated capital budget for the purchase of 20 skip bins by 30 June 2023((Total actual capital expenditure /Total capital amount budgeted)x100)	% of budget spent	0%	0%	N/A	[D355] Manager: Solid Waste: Quarterly Target (July 2022)	[D355] Manager: Solid Waste: Not met (July 2022)	0%	0%	N/A	
TL47	Community Services	Conduct the external Waste Management audit by 30 March 2023	External Waste Management audit conducted	0	1	B	[D356] Manager: Solid Waste: Annual Target (July 2022)	[D356] Manager: Solid Waste: Target met (July 2022)	0	1	B	

Summary of Results: Community Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R KPI Not Met	0% <= Actual/Target <= 74.999%	1
G KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2 KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B KPI Extremely Well Met	150.000% <= Actual/Target	3
Total KPIs:		7

Overall Summary of Results

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	29
R KPI Not Met	0% <= Actual/Target <= 74.999%	11
G KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2 KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B KPI Extremely Well Met	150.000% <= Actual/Target	7
Total KPIs:		52