

BITOU LOCAL MUNICIPALITY



**Quarterly Budget Statement in
accordance with MFMA Section 52(d),
for the quarter ended 30 September
2023**

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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 52(d) quarterly budget statements. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

PART 1 – IN-YEAR REPORT

Section 1 – Quarter 1 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 2023. 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.

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at the quarter ended September 2023 amounts to R123.2 million, however the trial balance shows an amount of R241.5 million. This is mainly due to the migration of the bank reconciliation to the modernised financial system, which will be in-line before the end of the second quarter. 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 2023/2024

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 2023.

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) - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		–	500 877	500 877	40 641	123 066	125 219	(2 153)	-2%	500 877
Service charges - Electricity		–	241 830	241 830	19 684	59 522	60 457	(936)	-2%	241 830
Service charges - Water		–	86 725	86 725	6 628	19 626	21 681	(2 055)	-9%	86 725
Service charges - Waste Water Management		–	77 663	77 663	5 849	18 468	19 416	(948)	-5%	77 663
Service charges - Waste management		–	58 016	58 016	3 770	12 032	14 504	(2 472)	-17%	58 016
Sale of Goods and Rendering of Services		–	11 571	11 571	1 023	2 345	2 893	(548)	-19%	11 571
Agency services		–	3 014	3 014	454	454	754	(299)	-40%	3 014
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	13 282	13 282	1 497	5 049	3 321	1 728	52%	13 282
Interest earned from Current and Non Current Assets		–	4 950	4 950	1 148	2 174	1 238	936	76%	4 950
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	1 030	1 030	123	326	257	68	26%	1 030
Licence and permits		–	589	589	198	535	147	387	263%	589
Operational Revenue		–	2 207	2 207	266	2 537	552	1 985	360%	2 207
Non-Exchange Revenue		–	400 177	400 177	22 746	116 243	121 650	(5 406)	-4%	400 177
Property rates		–	179 779	179 779	14 530	45 781	44 945	836	2%	179 779
Surcharges and Taxes		–	1 500	1 500	118	353	375	(22)	-6%	1 500
Fines, penalties and forfeits		–	31 699	31 699	7 545	7 548	7 925	(376)	-5%	31 699
Licence and permits		–	696	696	–	–	174	(174)	-100%	696
Transfer and subsidies - Operational		–	163 277	163 277	–	60 303	62 425	(2 122)	-3%	163 277
Interest		–	3 759	3 759	142	984	940	44	5%	3 759
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	15 518	15 518	412	1 274	3 879	(2 606)	-67%	15 518
Gains on disposal of Assets		–	3 950	3 950	–	–	987	(987)	-100%	3 950
Other Gains		–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		–	901 055	901 055	63 388	239 310	246 869	(7 559)	-3%	901 055
Expenditure By Type										
Employee related costs		–	333 063	333 063	22 567	66 522	83 144	(16 622)	-20%	333 063
Remuneration of councillors		–	7 674	7 674	548	1 658	1 918	(261)	-14%	7 674
Bulk purchases - electricity		–	206 241	206 241	18 213	47 350	62 661	(15 312)	-24%	206 241
Inventory consumed		–	19 543	19 543	1 352	1 960	4 886	(2 926)	-60%	19 543
Debt impairment		–	18 270	18 270	–	–	4 567	(4 567)	-100%	18 270
Depreciation and amortisation		–	40 059	40 059	3 338	10 014	10 014	–	–	40 059
Interest		–	13 428	13 428	32	106	3 357	(3 251)	-97%	13 428
Contracted services		–	95 793	95 743	1 297	3 275	23 936	(20 661)	-86%	95 743
Transfers and subsidies		–	12 230	12 230	–	2 717	3 057	(341)	-11%	12 230
Irrecoverable debts written off		–	64 900	64 900	299	19 602	16 225	3 377	21%	64 900
Operational costs		–	89 075	89 125	11 142	13 226	22 292	(9 066)	-41%	89 125
Losses on Disposal of Assets		–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–
Total Expenditure		–	900 274	900 274	58 788	166 428	236 058	(69 630)	-29%	900 274
Surplus/(Deficit)		–	780	780	4 600	72 882	10 811	62 071	0	780
Transfers and subsidies - capital (monetary allocations)		–	37 468	39 127	–	–	9 782	(9 782)	(0)	39 127
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	38 248	39 908	4 600	72 882	20 593			39 908
Income Tax		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		–	38 248	39 908	4 600	72 882	20 593			39 908
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		–	38 248	39 908	4 600	72 882	20 593			39 908
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		–	38 248	39 908	4 600	72 882	20 593			39 908

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Revenue by Source

Property Rates

Property rates for the quarter amounts to R45.8 million. When compared to the anticipated YTD budgeted revenue, this quarter shows an over performance of 2%. This can mainly be ascribed to the removal of rebates to customers with a property value above R1 million and the reduction in the rebate amount to individuals whose property value is between R350 000 and R1 million, coupled with the annual rates levied.

Electricity

Revenue from electricity as at the end of the first quarter amounts to a YTD actual R59.5 million and when compared to the YTD budget of R60.5 million it translates to a 2% under-performance. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are in the peak season it is expected that an increase in consumption will occur. The prolonged load shedding remains a point of concern and as the lower demand is expected to negatively impact on this revenue source.

Water Service

Water revenue as at end of September 2023 amounts to R19.6 million while the YTD budget amounts to R21.7 million. This represents a 9% under-performance and is consistent with the colder and wetter weather conditions and seasonal consumption patterns. Load shedding also impacts on the municipality's ability and the cost associated with the delivery of water to end-users resulting in lower consumption trends establishing with increasing costs.

Sanitation Service

Sanitation revenue as at end of quarter 1 amounts to R18.5 million while YTD budget amounts to R19.4 million. This translates to a 5% under-performance for this category of revenue.

Attention must be drawn to the increase in indigent customers that have a huge impact on the revenue collection. Last year for quarter 1, the indigent base was at 2 275 customers while in this year, 2023, we have 4 836 customers, more than double from the previous quarter.

Refuse Service

Refuse revenue as at the end of quarter 1 amounts R12.0 million while the YTD budget amounts to R14.5 million. This is an under performance of 17%.

This category of revenue forms part of the focus areas of the revenue enhancement programme and a concerted effort will be made in the current financial year to ensure this revenue source is performing adequately as the municipality is investing a sizeable amount of capital for improving this function.

As per the explanation given under sanitation, our indigent base has a huge impact on our revenue collection and the under collection is showing this.

Rental of Fixed assets

The revenue for rental from fixed assets for September 2023 amounts to R 325 545. This source of revenue is over performing by 26%. 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 amounts to R 2.2 million and R 5 million respectively, which in turn equates to an over-performance of 76% and 52% respectively for this revenue source. The interest on outstanding debtors, although performing above anticipation, is unlikely to be collected by the municipality.

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Revenue for fines, penalties and forfeits

Revenue from Fines as at the end of quarter 1 amounts to R7.5 million compared to the anticipated budgeted revenue of R7.9 million. This is an under-performance of 5%.

Transfers and Subsidies

Revenue from Transfers and Subsidies amounts to R60.3 million for the quarter ending September 2023. Revenue from Transfers and Subsidies is under-performing with a percentage of 5%. It is anticipated that this result may come in-line with the budgetary predictions during the course of the financial year. We attempted to align the budget with the previous schedule to ensure that the items align.

Operational revenue

Other revenue as at the end of quarter 4 amounts to R10.2 million. This is 6% above the anticipated YTD budget. The major contributor of the revenue remains Building Plan Approval fees, Development Charges, Town Planning Fees, Fire Services, Staff and Councillor Recoveries etc.

Total revenue as at the end of the quarter amounts to R63.4 million. YTD revenue compared to YTD anticipated budgeted revenue for the quarter amounts to an under-performance of 3%. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost amounts R66.5 million, while the YTD budget amounts to R83 million. This translates to an under performance of 20%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date.

Remuneration of councillors

Remuneration of councillors as at the end of quarter 1 amounts to R1.7 million. This expenditure item underperforming by 14%, the notice determining the upper limits of remuneration for public office bearers has been published and as soon as it is approved by council and concurrence is obtained from the MEC, it will be implemented, this will result in the expenditure drawing closer to the budget in future reporting periods.

Debt Impairment

No Debt Impairment has been recorded for quarter 1.

Bulk Purchases

Bulk purchases relate to payments made to Eskom for electricity, the expenditure as at the end of quarter 1 amounts to R47.3 million compared to R62.7 million YTD budget, thus reporting an under performance of 24%. All payments to Eskom for the month of August 2023 and a partial payment for September 2023 has been included in this figure. Eskom payments are based on the consumption of the month and are normally due in the month following.

Depreciation

Depreciation as at end September 2023, quarter 1, amounts to R10.0 million which is in line with the anticipated budget and thus performing adequately.

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Inventory Consumed

Expenditure for this item as at end of September 2023 amounts to R1.9 million while the YTD budget amounts to R4.9 million. This expenditure item is under-performing by 60%. This expenditure type relates to the consumption of materials and supplies/inventory at the stores and the trend is expected to increase as we are only in quarter 1.

Contracted Services

Expenditure as at end of September 2023 amounts R3.3 million and under-performed by 86% when compared to the YTD budget of R23.9 million. It is expected that this category of expenditure will increase once all contracts have been concluded, the work is executed and payments are made during the remainder of the financial year.

Transfers and subsidies

Expenditure as at end of September 2023 amounts R2.7 million compared to the YTD budget of R3.0 million. An under-performance of 11% is reported for the quarter.

Operational Cost

Operational Cost YTD actuals after September 2023 amounts to R13.2 million while the YTD budget amounts to R22.3 million, which translates to an under performance of 41%

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. It is also anticipated that this category of expenditure will gradually increase over the remainder of the financial year as operational activities gain momentum.

Total expenditure as at end of September 2023 amounts to R58.8 million for the month. The municipality is reporting an operating surplus of R72.8 million for the quarter.

Conclusion on Financial Position and performance

The financial performance as at end of September 2023 has greatly improved from the previous year, 2022, quarter 1 report where the surplus amounted to R44.2 million. We are now reporting a R72.8 million surplus, an increase of R28.6 million. The current cash flow is sufficient to meet the short and medium-term operational requirements however, it is still not sufficient to sustain operations in the long term. The current ratio is below the best practice norms. The liquidity position remains volatile and a concerted effort is still necessary to ensure the financial turnaround of the municipality.

The implementation of the financial recovery plan, especially the revenue enhancement strategy, receives dedicated attention to aid in the financial turnaround and to ensure that financial viability and long-term sustainability will be attained. It is expected that the results of the revenue enhancement program will be evident towards the end of the 3rd quarter of the current financial year.

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 however, collections are in line on their revenue budget as seen below.

See tables below C1 and C3 for the quarter ended 30 September 2023.

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

Description	2022/23	Budget Year 2023/24							
	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	-	179 779	179 779	14 530	45 781	44 945	836	2%	179 779
Service charges	-	464 234	464 234	35 932	109 647	116 058	(6 411)	-6%	464 234
Investment revenue	-	4 950	4 950	1 148	2 174	1 238	936	76%	4 950
Transfers and subsidies - Operational	-	163 277	163 277	-	60 303	62 425	(2 122)	-3%	163 277
Other own revenue	-	88 815	88 815	11 778	21 405	22 204	(799)	-4%	88 815
Total Revenue (excluding capital transfers and contributions)	-	901 055	901 055	63 388	239 310	246 869	(7 559)	-3%	901 055
Employee costs	-	333 063	333 063	22 567	66 522	83 144	(16 622)	-20%	333 063
Remuneration of Councillors	-	7 674	7 674	548	1 658	1 918	(261)	-14%	7 674
Depreciation and amortisation	-	40 059	40 059	3 338	10 014	10 014	-		40 059
Interest	-	13 428	13 428	32	106	3 357	(3 251)	-97%	13 428
Inventory consumed and bulk purchases	-	225 784	225 784	19 565	49 310	67 547	(18 237)	-27%	225 784
Transfers and subsidies	-	12 230	12 230	-	2 717	3 057	(341)	-11%	12 230
Other expenditure	-	268 038	268 038	12 739	36 102	67 020	(30 918)	-46%	268 038
Total Expenditure	-	900 274	900 274	58 788	166 428	236 058	(69 630)	-29%	900 274
Surplus/(Deficit)	-	780	780	4 600	72 882	10 811	62 071	574%	780
Transfers and subsidies - capital (monetary allocations)	-	37 468	39 127	-	-	9 782	(9 782)	-100%	39 127
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions	-	38 248	39 908	4 600	72 882	20 593	52 289	254%	39 908
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	38 248	39 908	4 600	72 882	20 593	52 289	254%	39 908
Capital expenditure & funds sources									
Capital expenditure	-	109 432	116 645	3 694	4 075	29 161	(25 086)	-86%	116 645
Capital transfers recognised	-	34 335	35 995	1 900	2 281	8 999	(6 718)	-75%	35 995
Borrowing	-	45 150	47 673	1 278	1 278	11 918	(10 640)	-89%	47 673
Internally generated funds	-	29 947	32 978	516	516	8 244	(7 728)	-94%	32 978
Total sources of capital funds	-	109 432	116 645	3 694	4 075	29 161	(25 086)	-86%	116 645
Financial position									
Total current assets	-	429 672	422 171		614 567				422 171
Total non current assets	-	1 335 112	1 342 325		1 249 407				1 342 325
Total current liabilities	-	426 612	424 665		479 012				424 665
Total non current liabilities	-	190 333	190 333		160 157				190 333
Community wealth/Equity	-	1 147 839	1 149 498		1 224 805				1 149 498
Cash flows									
Net cash from (used) operating	-	75 138	75 138	53 916	151 590	30 880	(120 710)	-391%	724 175
Net cash from (used) investing	-	(98 470)	(105 971)	(3 694)	(4 075)	31 974	36 049	113%	127 895
Net cash from (used) financing	-	19 383	19 383	(391)	(1 100)	10 037	11 137	111%	40 150
Cash/cash equivalents at the month/year end	-	55 791	48 290	-	241 493	132 631	(108 862)	-82%	987 298
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	39 100	11 722	9 158	7 924	251 005	-	-	-	318 909
Creditors Age Analysis									
Total Creditors	754	23 663	23 646	-	-	-	-	-	48 063

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end September 2023 amounts to R239.3 million, this is an under-performance of 6.8%. The detail on revenue per item can be seen on executive summary.

Expenditure by vote

The expenditure by vote as at September 2023 amounts R166.4 million. The total expenditure budget is under-performing by 29.5%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		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	-	-	-	-		2 918
Vote 2 - Office of the Municipal Manager		-	62 081	62 081	(44 908)	15 587	15 520	67	0,4%	62 081
Vote 3 - Community Services		-	137 471	137 471	19 250	28 745	34 368	(5 622)	-16,4%	137 471
Vote 4 - Corporate Services		-	19	19	-	-	5	(5)	-100,0%	19
Vote 5 - Financial Services		-	207 447	207 447	23 109	56 567	55 407	1 160	2,1%	207 447
Vote 6 - Economic Development & Planning		-	21 821	23 481	844	2 020	5 870	(3 850)	-65,6%	23 481
Vote 7 - Engineering Services		-	506 765	506 765	65 093	136 390	145 481	(9 091)	-6,2%	506 765
Total Revenue by Vote	2	-	938 523	940 182	63 388	239 310	256 651	(17 341)	-6,8%	940 182
Expenditure by Vote	1									
Vote 1 - Council		-	13 229	13 229	989	2 500	3 318	(818)	-24,7%	13 229
Vote 2 - Office of the Municipal Manager		-	24 180	24 180	2 076	6 275	6 045	230	3,8%	24 180
Vote 3 - Community Services		-	220 646	220 646	15 274	39 180	55 161	(15 981)	-29,0%	220 646
Vote 4 - Corporate Services		-	81 193	81 193	4 486	9 928	20 298	(10 371)	-51,1%	81 193
Vote 5 - Financial Services		-	67 121	67 121	3 376	8 754	16 780	(8 025)	-47,8%	67 121
Vote 6 - Economic Development & Planning		-	43 237	43 237	2 724	9 623	10 809	(1 186)	-11,0%	43 237
Vote 7 - Engineering Services		-	450 669	450 669	29 865	90 168	123 647	(33 479)	-27,1%	450 669
Total Expenditure by Vote	2	-	900 274	900 274	58 788	166 428	236 058	(69 630)	-29,5%	900 274
Surplus/ (Deficit) for the year	2	-	38 248	39 908	4 600	72 882	20 593	52 289	253,9%	39 908

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Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		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		-	4 780	4 780	-	-	1 195	(1 195)	-100%	4 780
Vote 4 - Corporate Services		-	1 016	1 016	51	51	254	(203)	-80%	1 016
Vote 5 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		-	40 959	42 894	1 103	1 103	10 723	(9 620)	-90%	42 894
Total Capital Multi-year expenditure	4,7	-	46 755	48 690	1 154	1 154	12 172	(11 018)	-91%	48 690
Single Year expenditure appropriation	2									
Vote 1 - Council		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Vote 3 - Community Services		-	835	1 686	-	-	421	(421)	-100%	1 686
Vote 4 - Corporate Services		-	561	561	10	10	140	(130)	-93%	561
Vote 5 - Financial Services		-	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		-	304	304	-	-	76	(76)	-100%	304
Vote 7 - Engineering Services		-	59 977	64 404	2 530	2 911	16 101	(13 190)	-82%	64 404
Total Capital single-year expenditure	4	-	62 677	67 955	2 540	2 921	16 989	(14 068)	-83%	67 955
Total Capital Expenditure	3	-	109 432	116 645	3 694	4 075	29 161	(25 086)	-86%	116 645
Capital Expenditure - Functional Classification										
Governance and administration		-	20 857	21 658	61	61	5 414	(5 353)	-99%	21 658
Executive and council		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Finance and administration		-	19 857	20 658	61	61	5 164	(5 103)	-99%	20 658
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 265	4 265	-	-	1 066	(1 066)	-100%	4 265
Community and social services		-	2 880	2 880	-	-	720	(720)	-100%	2 880
Sport and recreation		-	1 000	1 000	-	-	250	(250)	-100%	1 000
Public safety		-	385	385	-	-	96	(96)	-100%	385
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	13 973	16 001	849	849	4 000	(3 151)	-79%	16 001
Planning and development		-	304	304	-	-	76	(76)	-100%	304
Road transport		-	13 669	15 696	849	849	3 924	(3 075)	-78%	15 696
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	70 337	74 722	2 784	3 165	18 680	(15 515)	-83%	74 722
Energy sources		-	23 741	24 662	-	-	6 166	(6 166)	-100%	24 662
Water management		-	27 350	29 900	2 329	2 710	7 475	(4 765)	-64%	29 900
Waste water management		-	17 896	18 759	455	455	4 690	(4 235)	-90%	18 759
Waste management		-	1 350	1 400	-	-	350	(350)	-100%	1 400
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	109 432	116 645	3 694	4 075	29 161	(25 086)	-86%	116 645
Funded by:										
National Government		-	23 581	23 581	1 699	2 080	5 895	(3 815)	-65%	23 581
Provincial Government		-	10 754	12 414	200	200	3 103	(2 903)	-94%	12 414
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	34 335	35 995	1 900	2 281	8 999	(6 718)	-75%	35 995
Borrowing	6	-	45 150	47 673	1 278	1 278	11 918	(10 640)	-89%	47 673
Internally generated funds		-	29 947	32 978	516	516	8 244	(7 728)	-94%	32 978
Total Capital Funding	7	-	109 432	116 645	3 694	4 075	29 161	(25 086)	-86%	116 645

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the quarter amounts to R 4.1 million.

It should be noted that majority of the approved capital projects are at 4% spending which means these projects are under-performing. The expenditure pattern over years indicates that where department fail to meet 25% spending target in the first quarter, its either they will not spend 100% of their allocated budget, therefore resulting in budget being forfeited and adjusted due non-performance. It should also be noted that the commitments (shadow balances) loaded on the FMS amounts to R26.9 million, which translates to 23% of the total capital budget still being under shadow.

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	Shadow Balance	Q1-YTD Expenditure
MIG	20 299 130.00	20 299 130.00	11 096 688.16	2 080 264.87
INEP	3 281 739.00	3 281 739.00	0	0
INFORMAL SETTLEMENTS	10 000 000.00	11 659 471.00	425 638.96	200 319.83
LIBRARY CONDITIONAL GRANT	450 000.00	450 000.00	0	0
RSEP	304 348.00	304 348.00	0	0
BORROWINGS	45 150 000.00	47 672 655.00	14 107 834.20	1 278 489.74
AFR	29 946 887.00	32 977 618.00	1 281 398.78	516 040.91
TOTAL	109 432 104.00	116 644 962.00	26 911 560.10	4 075 115.35

BITOU LOCAL MUNICIPALITY

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target

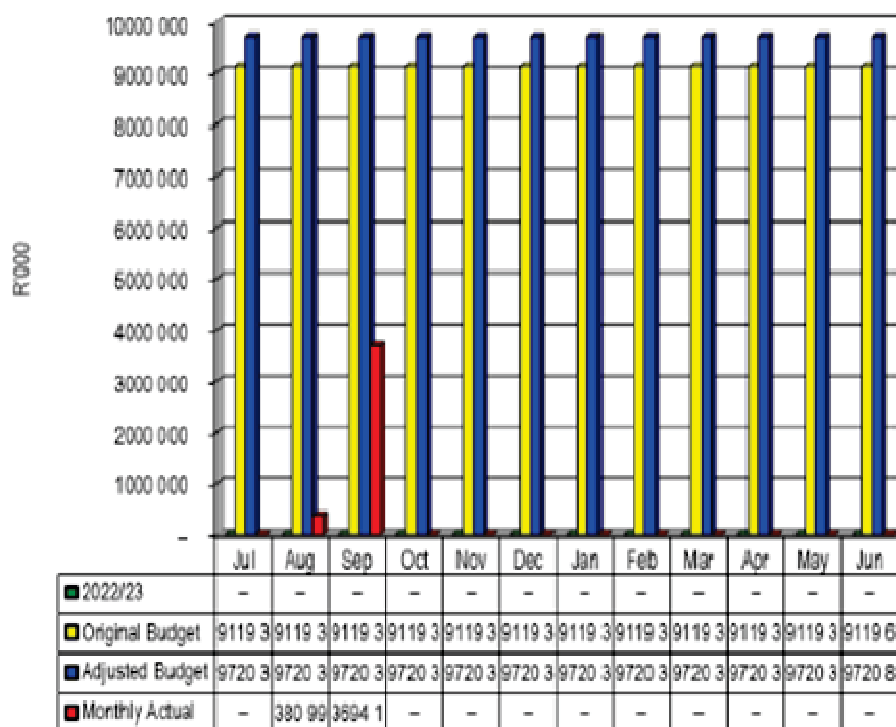
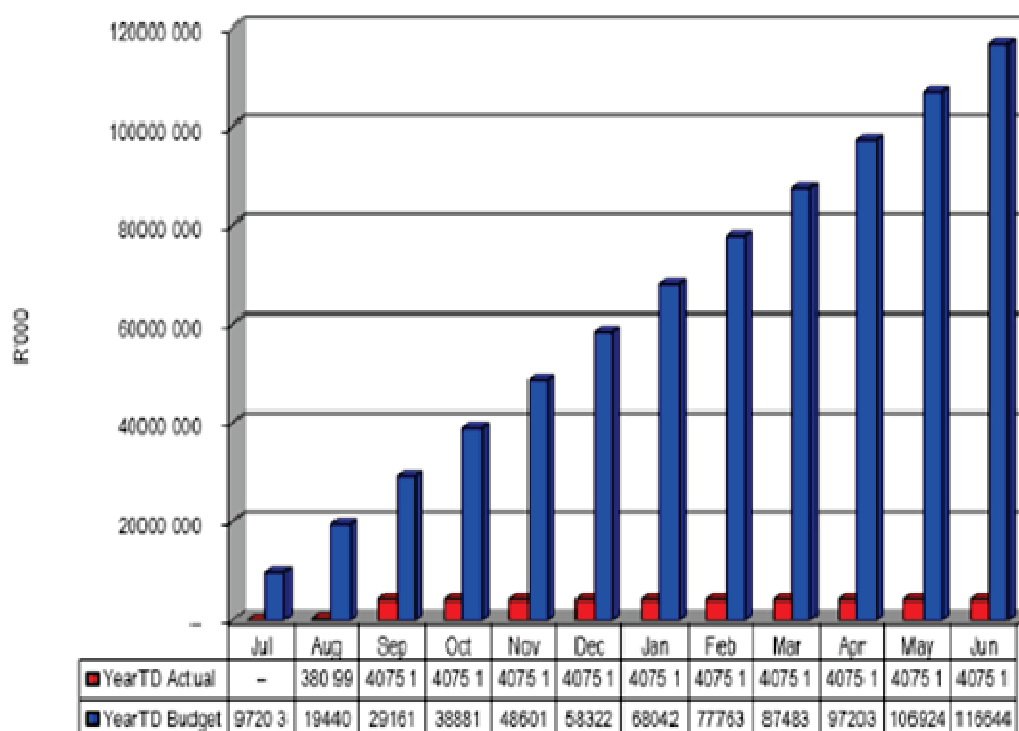


Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		—	55 750	48 249	241 493	48 249
Trade and other receivables from exchange transactions		—	43 839	43 839	50 814	43 839
Receivables from non-exchange transactions		—	100 771	100 771	44 500	100 771
Current portion of non-current receivables		—	11	11	9	11
Inventory		—	16 538	16 538	14 729	16 538
VAT		—	212 584	212 584	262 458	212 584
Other current assets		—	180	180	563	180
Total current assets		—	429 672	422 171	614 567	422 171
Non current assets						
Investments		—	—	—	—	—
Investment property		—	12 692	12 692	12 692	12 692
Property, plant and equipment		—	1 322 385	1 329 597	1 236 680	1 329 597
Biological assets		—	—	—	—	—
Living and non-living resources		—	—	—	—	—
Heritage assets		—	35	35	35	35
Intangible assets		—	—	—	—	—
Trade and other receivables from exchange transactions		—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—
Other non-current assets		—	—	—	—	—
Total non current assets		—	1 335 112	1 342 325	1 249 407	1 342 325
TOTAL ASSETS		—	1 764 784	1 764 496	1 863 973	1 764 496
LIABILITIES						
Current liabilities						
Bank overdraft		—	—	—	—	—
Financial liabilities		—	0	0	19 531	0
Consumer deposits		—	9 848	9 848	11 009	9 848
Trade and other payables from exchange transactions		—	79 612	79 324	157 615	79 324
Trade and other payables from non-exchange transactions		—	(15 640)	(17 300)	(10 776)	(17 300)
Provision		—	113 636	113 636	38 496	113 636
VAT		—	239 157	239 157	263 138	239 157
Other current liabilities		—	—	—	—	—
Total current liabilities		—	426 612	424 665	479 012	424 665
Non current liabilities						
Financial liabilities		—	121 558	121 558	81 449	121 558
Provision		—	10 320	10 320	12 596	10 320
Long term portion of trade payables		—	—	—	—	—
Other non-current liabilities		—	58 456	58 456	66 112	58 456
Total non current liabilities		—	190 333	190 333	160 157	190 333
TOTAL LIABILITIES		—	616 946	614 998	639 169	614 998
NET ASSETS	2	—	1 147 839	1 149 498	1 224 805	1 149 498
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		—	1 099 339	1 100 998	1 194 855	1 100 998
Reserves and funds		—	48 500	48 500	29 950	48 500
Other		—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	—	1 147 839	1 149 498	1 224 805	1 149 498

The table above reflects the statement of financial position of the municipality. The total current assets at the end of September 2023 amounts to R614.6 million. The municipality reports total short-term investments at R 94.6 million and cash of R28.5 million for the month. The municipality reports a positive cashbook balance of R28.5 million..

The current liabilities for the quarter amounts R479.0 million. The current ratio for the quarter equates 1.28:1, which is below best practice norms. However this is not a true reflection as the anomalies mentioned previously skew the picture of the ratio and once resolved will have a better outlook. 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 - Q1 First Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		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		-	163 156	163 156	12 708	40 156	40 789	(633)	-2%	163 156
Service charges		-	422 573	422 573	29 099	106 782	105 643	1 138	1%	422 573
Other revenue		-	22 595	22 595	12 036	15 312	5 649	9 663	171%	22 595
Transfers and Subsidies - Operational		-	163 277	163 277	-	63 114	62 187	927	1%	163 277
Transfers and Subsidies - Capital		-	37 468	37 468	-	3 420	10 746	(7 326)	-68%	37 468
Interest		-	8 221	8 221	2 349	8 147	2 055	6 092	296%	8 221
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(716 494)	(716 494)	(2 245)	(82 518)	(189 775)	(107 257)	57%	(67 458)
Interest		-	(13 428)	(13 428)	(32)	(106)	(3 357)	(3 251)	97%	(13 428)
Transfers and Subsidies		-	(12 230)	(12 230)	-	(2 717)	(3 057)	(341)	11%	(12 230)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	75 138	75 138	53 916	151 590	30 880	(120 710)	-391%	724 175
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	10 962	10 962	-	-	2 740	(2 740)	-100%	10 962
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(109 432)	(116 933)	(3 694)	(4 075)	29 233	33 308	114%	116 933
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(98 470)	(105 971)	(3 694)	(4 075)	31 974	36 049	113%	127 895
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	40 150	40 150	-	-	10 037	(10 037)	-100%	40 150
Increase (decrease) in consumer deposits		-	-	-	-	216	-	216	0%	-
Payments										
Repayment of borrowing		-	(20 767)	(20 767)	(391)	(1 315)	-	1 315	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	19 383	19 383	(391)	(1 100)	10 037	11 137	111%	40 150
NET INCREASE/ (DECREASE) IN CASH HELD		-	(3 949)	(11 450)	49 831	146 415	72 891			892 220
Cash/cash equivalents at beginning:		-	59 740	59 740		95 078	59 740			95 078
Cash/cash equivalents at month/year end:		-	55 791	48 290		241 493	132 631			987 298

The municipality is reporting a positive R151.6 million on YTD actual net cash from operating activities. These are mostly month to month operating expenses and operating income and a sharp increase is usually anticipated upon the start of the book year as procurement processes are only starting.

Monthly actual net cash (**used**) on investing activities is reported at R4.1 million is mostly influenced by spending on capital projects.

The net cash (**used**) for financing activities are mostly influenced by the repayment of loans. The repayment of loans as at September 2023 amounted to R1.1 million.

The previous bi-annual redemption was done in June 2023. The next payment will occur in December 2023

BITOU LOCAL MUNICIPALITY

December 2023 Future Payments:						R
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount		14 497 761,88
Total Instalment						
ABSA 3023/2026	Prin. 29 Dec 2023	29 Dec 2023	R 1 427 45 84	R 1 225 496 54	R	1 648 195,16
ABSA 3023/2027	Prin. 29 Dec 2023	29 Dec 2023	R 1 579 71 02	R 1 455 121 29	R	2 013 582,21
Sub for Financial Institution				R 1 571 070 72	R	3 661 777,37
DBSA 30 44 71	Prin. 29 Dec 2023	29 Dec 2023	R 829 487 68	R 879 404 34	R	1 698 792,62
DBSA 30 44 72	Prin. 29 Dec 2023	29 Dec 2023	R 20 490 40	R 24 975 31	R	195 365,81
Sub for Financial Institution				R 1 074 280 25	R	1 894 158,43
R.M. 36704 STANDARD BANK/ 382024904	Prin. 29 Dec 2023	29 Dec 2023	R 20 523 08	R 1 274 138 10	R	1 466 670,78
R.M. 36669 STANDARD BANK/ 042002247	Prin. 29 Dec 2023	29 Dec 2023	R 2 074 28 34	R 927 974 74	R	1 025 592,47
Sub for Financial Institution				R 2 091 126 42	R	2 492 263,25
NEOBANK 3027/2028	Prin. 29 Dec 2023	29 Dec 2023	R 1 029 527 74	R 1 520 885 97	R	2 546 403,50
NEOBANK 3022/2024	Prin. 29 Dec 2023	29 Dec 2023	R 2 086 169 44	R 970 848 91	R	3 057 518,37
NEOBANK 3022/2024	Prin. 29 Dec 2023	29 Dec 2023	R 2 086 169 44	R 970 848 91	R	3 057 518,37
Sub for Financial Institution				R 1 998 761 84	R	8 55 640,96
Sub for Financial Institution					R	6 449 562,83
June 2024 Future Payments:						R
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount		14 497 562,83
Total Instalment						
ABSA 3023/2026	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 619 244 88	R 1 282 930 48	R	1 644 395,16
ABSA 3023/2027	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 942 934 94	R 1 440 138 41	R	2 011 582,21
Sub for Financial Institution					R	3 661 777,41
DBSA 30 44 71	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 761 628 62	R 947 144 00	R	1 698 792,62
DBSA 30 44 72	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 20 490 40	R 24 975 31	R	195 365,81
Sub for Financial Institution					R	1 894 038,07
R.M. 36704 STANDARD BANK/ 382024904	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 55 400 26	R 970 624 30	R	1 025 624,76
R.M. 36669 STANDARD BANK/ 042002247	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 2 074 28 34	R 1 241 908 04	R	1 466 670,78
Sub for Financial Institution					R	2 492 263,25
NEOBANK 3027/2028	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 950 008 17	R 1 585 495 40	R	2 546 403,50
NEOBANK 3022/2024	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 2 086 169 44	R 1 070 848 91	R	3 057 518,37
NEOBANK 3022/2024	Wor. Prin. 28 Jun 2024	28 Jun 2024	R 2 086 169 44	R 1 070 848 91	R	3 057 518,37
Sub for Financial Institution				R 719 624 31	R	8 55 640,96
Sub for Financial Institution					R	6 449 562,81

The municipality reports cash and cash equivalents amounting to R123.2 million, however the trial balance shows an amount of R 241.5 million . This is mainly due to the migration of the bank reconciliation to the modernised financial system, which will be in-line before the end of the second quarter. Cash and Cash equivalents includes cash at bank and short-term investment

BITOU LOCAL MUNICIPALITY

Section 5 – Debtors’ analysis

5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 983	3 169	2 426	2 332	70 372	-	-	-	84 283	72 704	6	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 930	1 761	667	430	14 452	-	-	-	30 240	14 882	214	-
Receivables from Non-exchange Transactions - Property Rates	1400	11 109	2 146	1 821	1 149	44 304	-	-	-	60 529	45 453	47	-
Receivables from Exchange Transactions - Waste Water Management	1500	3 473	1 709	1 598	1 459	50 324	-	-	-	58 562	51 782	21	-
Receivables from Exchange Transactions - Waste Management	1600	5 427	2 559	2 593	2 413	85 927	-	-	-	98 918	88 340	10	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	178	378	53	141	(14 373)	-	-	-	(13 623)	(14 232)	-	-
Total By Income Source	2000	39 100	11 722	9 158	7 924	251 005	-	-	-	318 909	258 929	298	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	503	215	101	76	443	-	-	-	1 338	519	-	-
Commercial	2300	3 826	1 006	730	664	2 995	-	-	-	9 220	3 659	-	-
Households	2400	34 771	10 501	8 328	7 184	247 567	-	-	-	308 350	254 750	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	39 100	11 722	9 158	7 924	251 005	-	-	-	318 909	258 929	-	-

Debtor’s age analysis

The debtors’ book of the municipality reflects R 251.0 million on outstanding debtors older than 121 days and a total outstanding amount of R 318.9 million.

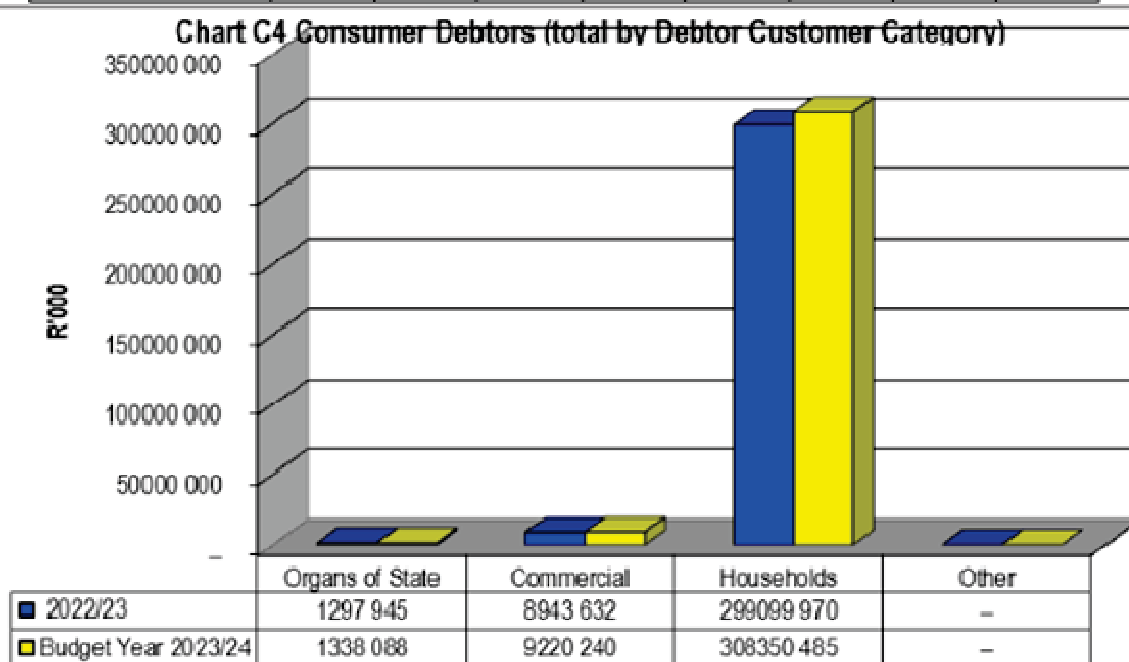
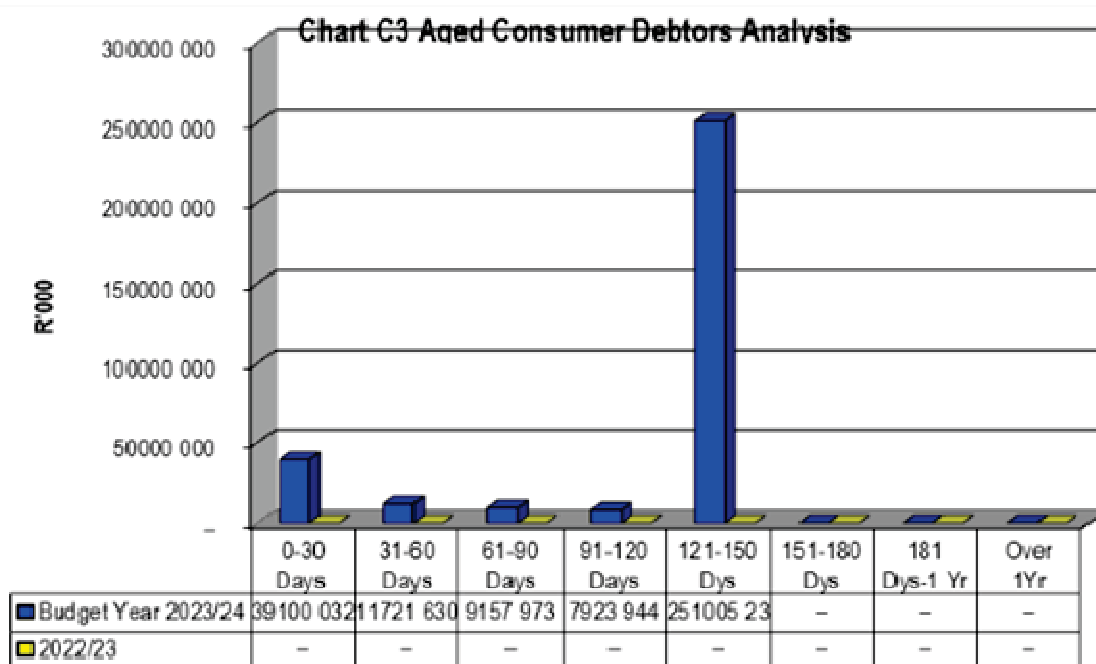
The contributors to the outstanding debt remain the household debt which represent 96.7% of total debt, followed by businesses with 2.9% and organs of state contributing 0.4%

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

The collection rate for quarter 1 is 85%. See below debtor payment percentage breakdown achieved from July 2023 to September 2023. There was an error in the calculation for August 2023 and has now been rectified

BITOU LOCAL MUNICIPALITY

DETAILS	Jul-23	Aug-23	Sep-23	Annual
Gross Debtors Opening Balance	311 714 712,48	325 457 401,09	311 707 939,49	311 714 712,48
Billed Revenue	64 171 991,48	63 743 410,41	61 507 967,05	189 423 368,94
Gross Debtors Closing Balance	325 457 401,09	311 707 939,49	318 908 811,66	318 908 811,66
Bad Debt Written off	28 348,72	21 724 353,89	336 526,02	22 089 228,63
Payment received	50 457 651,59	55 768 518,12	53 970 568,86	160 140 041,13
Billed Revenue	64 171 991,48	63 743 410,41	61 507 967,05	189 423 368,94
% Debtor payment achieved	79%	87%	88%	85%



Section 6 – Creditors' age analysis

6.1 Supporting Table SC4

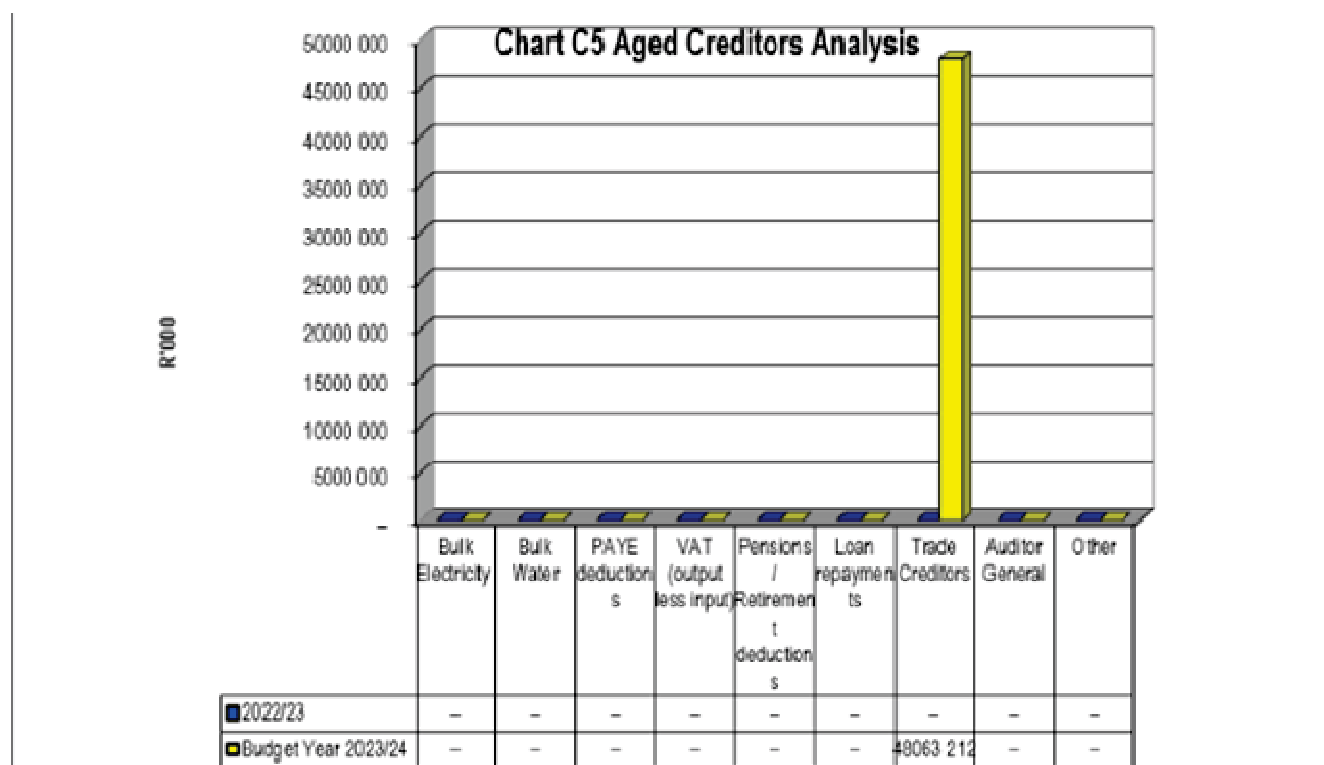
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter											
Description R thousands	NT Code	Budget Year 2023/24									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	
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	754	23 663	23 646	-	-	-	-	-	48 063	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	754	23 663	23 646	-	-	-	-	-	48 063	-

Creditors Age Analysis

The municipality reports a total amount of R48.1 million on trade creditors in September 2023.

BITOU LOCAL MUNICIPALITY



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	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Nedbank 176600029		180 days	Fixed deposit						19/09/2023	14 335	275	-14 610 476,71	-	-
Absa Bank 9378543662		Call deposit	Call deposit						Call deposit	7 645	56		-	7 701
Absa Bank 9377092408-3		Call deposit	Call deposit						Call deposit	2 778	20		-	2 799
Absa Bank 2081155032		150 days	Fixed deposit						2023/04/12	13 150	-		-	13 150
Absa Bank 9380348553		Call deposit	Call deposit						Call deposit	18 247	133		-	18 380
Nedbank 1766000029-2		360 days	Fixed deposit						2024/01/07	12 500	-		-	12 500
Standard Bank 488607000-075		120 days	Fixed deposit						2023/04/11	14 000	-		-	14 000
Standard Bank 488607000-076		60 days	Fixed deposit						2023/05/09	20 000	302	-20 301 643,84	-	-
Standard Bank 488607000-077		90 days	Fixed deposit						16/10/2023	5 000	-		-	5 000
Standard Bank 488607000-079		Call deposit	Call deposit						Call deposit		21	5 000 000,00	-	5 021
Standard Bank 488607000-078		Call deposit	Call deposit						Call deposit		21	5 000 000,00	-	5 021
Absa Bank 9381946782		Call deposit	Call deposit						Call deposit	-	54	11 000 000,00	-	11 054
Municipality sub-total										107 655	883		-	94 626

BITOU LOCAL MUNICIPALITY

Investment portfolio analysis

The municipality has investments with a total value of R94.6 million as at September 2023. Interest earned on fixed deposits will only be recognised upon maturity, but it will be accrued at year end.

BITOU LOCAL MUNICIPALITY

Anomalies identified in the report

Various anomalies were identified in the report have been highlighted in the appropriate sections, the cause of said anomalies are ascribed to the implementation of the financial system's SCM module and Web functionality. Continuous engagements between the municipality and the service provider are underway to resolve the inadequacies in reporting and to resolve same to ensure more accurate reporting in the future reporting periods.

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 2023 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

11/10/2023

Bitou Municipality
Q1 Top Layer SDBIP Report (June 2023 - September 2023)

Office of the Municipal Manager

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Source of Evidence	Quarter ending September 2023						Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					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 2024/25 financial year to the Audit Committee by 30 June 2024	Risk Based Audit Plan compiled and submitted to the Audit Committee	Agenda of the of Audit Committee	0	0	N/A	[D35] Chief Audit Executive: RBAP will be submitted by 30/06/2024 (July 2023)		0	0	N/A	
TL2	Office of the Municipal Manager	Complete 90% of audits as scheduled in the RBAP applicable for 2023/24 by 30 June 2024 (Actual audits completed divided by the audits scheduled for the year) x100	% of audits completed	Minutes of Audit Committee	0%	31%	B	[D36] Chief Audit Executive: 12% completion as at 31/07/2023 (July 2023) [D36] Chief Audit Executive: Progress report as at the end of September 2023 is 31% (September 2023)		0%	31%	B	
TL3	Office of the Municipal Manager	Complete the annual risk assessment for 2024/25 and submit to the CAE by 31 March 2024	Risk assessment completed and submitted to the CAE	Agenda of the of Audit Committee and the attendance register	0	0	N/A			0	0	N/A	
TL4	Office of the Municipal Manager	Review and submit the 5th generation IDP for the 2024/25 financial year to Council by 31 May 2024	Draft IDP compiled and submitted to Council	Agenda of the Council meeting	0	0	N/A			0	0	N/A	
TL5	Office of the Municipal Manager	Conduct the Mid-year Performance Evaluations of the section 57's employees by 28 February 2024	Number of evaluations completed	Evaluation reports submitted to Council	0	0	N/A			0	0	N/A	
TL6	Office of the Municipal Manager	Conduct the Final Performance Evaluation of the section 57's employees for the 2022/23 by 30 December 2024	Number of evaluations completed	Evaluation reports submitted to Council	0	0	N/A			0	0	N/A	
TL7	Office of the Municipal Manager	Spend 95% of the municipal capital budget on capital projects by 30 June 2024 {(Actual amount spent on projects /Total amount budgeted for capital projects)x100}	% budget spent	Report from the financial system	10%	4%	R	[D41] Municipal Manager: 4% of the overall capital expenditure were spend. (September 2023)	[D41] Municipal Manager: Due to system challenges most orders and payments were made manually causing a challenges in reporting. The system issues are being addressed and the MM had a meeting with all managers and Directors and instructed that an updated demand management plan be submitted by 20 October 2023. (September 2023)	10%	4%	R	
TL8	Office of the Municipal Manager	Review the Organisational Structure by 30 May 2024	Organisational Strustucure reviewed by 30 May 2024	Agenda of the Council meeting	0	0	N/A			0	0	N/A	

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	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:	8
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Development and Planning

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Source of Evidence	Quarter ending September 2023					Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL47	Development and Planning	Submit the reviewed Spatial Development Framework (SDF) to Council by 31 May 2024	Spatial Development Framework (SDF) submitted to Council	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL48	Development and Planning	Review the LED Chapter (2024/25) and submit to Council for consideration by 31 May 2024	Reviewed LED Chapter submitted to Council	Proof of submission to Council Administration	0	1	B	[D282] Manager: LED and Tourism: LED Review in progress (September 2023)	[D282] Manager: LED and Tourism: Item will be submitted to Council (September 2023)	0	1	B
TL49	Development and Planning	Review the LED Chapter Implementation Plan (2024/25) and submit to Council for consideration by 30 June 2024	Reviewed LED Chapter Implementation Plan submitted to Council	Proof of submission to Council Administration	0	1	B	[D283] Manager: LED and Tourism: Not applicable (September 2023)	[D283] Manager: LED and Tourism: None (September 2023)	0	1	B
TL50	Development and Planning	Create 225 job opportunities in terms of the EPWP by 30 September 2024	Number of job opportunities created	Reports to the National Department of Public Works	56	56	G	[D284] Manager: LED and Tourism: EPWP projects is registered and active (September 2023)	[D284] Manager: LED and Tourism: None (September 2023)	56	56	G
TL51	Development and Planning	Review and submit the Housing pipeline to Council by 31 May 2024	Housing pipeline reviewed and submitted to Council	Proof of submission to Council Administration	0	100	B	[D285] Manager: Human Settlements: In July 2023 an Item served at Council to indicate the performance of the previous financial year (July 2023) [D285] Manager: Human Settlements: Projects are reviewed on monthly basis and applications to include new projects are also submitted to Province (August 2023) [D285] Manager: Human Settlements: Not applicable (September 2023)	[D285] Manager: Human Settlements: None (September 2023)	0	100	B

Summary of Results: Development and Planning

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	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	3
	Total KPIs:		5

Financial Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Source of Evidence	Quarter ending September 2023					Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R

TL9	Financial Services	Provide subsidies for free basic services to indigent households as at 30 June 2024	Number of indigent households receiving subsidies for free basic services as per Financial System	Report from the financial system	0	0	N/A			0	0	N/A
TL10	Financial Services	Number of residential properties with piped water which can be/or are connected to the municipal water infrastructure network and billed for the service as at 30 June 2024	Number of residential properties billed for piped water	Report from the financial system	0	0	N/A			0	0	N/A
TL11	Financial Services	Number of residential properties with electricity which can be/or 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 2024	Number of residential properties billed credit meter and prepaid meters connected to the network	Report from the financial system	0	0	N/A			0	0	N/A
TL12	Financial Services	Number of residential properties with sanitation services to which can be/or 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 2024	Number of residential properties which are billed for sewerage	Report from the financial system	0	0	N/A			0	0	N/A
TL13	Financial Services	Number of residential properties for which refuse can be removed/ or is removed from, once per week and billed for the service as at 30 June 2024	Number of residential properties which are billed for refuse removal	Report from the financial system	0	0	N/A			0	0	N/A
TL14	Financial Services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100	% of debt to revenue	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL15	Financial Services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 ((Total outstanding service debtors/ revenue received for services)X100)	% of outstanding service debtors	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL16	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024 ((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 fix operating expenditure with available cash	Annual Financial Statements	0	0	N/A			0	0	N/A
TL17	Financial Services	Achieve a debtor payment percentage of 90% by 30 June 2024 (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	% debtor payment achieved	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A

Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	9
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	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	0
	Total KPIs:		9

Corporate Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Source of Evidence	Quarter ending September 2023					Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL18	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 2024 {(Number of people from employment equity target groups	% of people employed	Signed-off employment equity report	0%	0%	N/A			0%	0%	N/A
TL19	Corporate Services	Spend 0.20% of operational budget on training by 30 June 2024 {(Actual total training expenditure divided by total operational budget)x100}	% budget spent	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL20	Corporate Services	Review the "System of Operational Delegations" and submit to Council by 30 June 2024	System of operational delegations submitted to Council	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL21	Corporate Services	Spend 95% of the allocated capital budget for ICT by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	Financial expenditure reports	0%	0%	N/A			0%	0%	N/A
TL22	Corporate Services	Spend 95% of the allocated capital budget for the back-up power and solar project by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	Financial expenditure reports	0%	0%	N/A			0%	0%	N/A
TL23	Corporate Services	Review the HR Strategy and Plan and submit to Council by 30 May 2024	HR Strategy and Plan reviewed and submitted to Council by 30 May 2024	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL24	Corporate Services	Develop and submit a Talent Management Framework to Council by 31 March 2024	Talent Management Framework developed submitted to Council by 31 March 2024	Proof of submission to Council Administration	0	0	N/A			0	0	N/A

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	7
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	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	0
	Total KPIs:		7

Engineering Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Source of Evidence	Quarter ending September 2023					Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL25	Engineering Services	Limit unaccounted for water to less than 30% by 30 June 2024 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% water losses	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL26	Engineering Services	Limit unaccounted for electricity to less than 12% as at 30 June 2024 {(Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100}	% unaccounted electricity	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL27	Engineering Services	Spend 95% of the approved capital budget for Waste Water services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	Financial expenditure reports	10%	3%	R	[D244] Manager: Water & Quality Control: Capital projects excluding Informal Settlements . Processing of orders and payments slow due to SAMRAS/SOLVEN new system (September 2023)	[D244] Manager: Water & Quality Control: Fasttrack issuing of orders on new SAMRAS/SOLVEN system (September 2023)	10%	3%	R
TL28	Engineering Services	Spend 95% of the approved capital budget for Electrical & Mechanical services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	Financial expenditure reports	10%	0%	R	[D245] Manager Electrical & Energy Services: challenges with the FMS (September 2023)	[D245] Manager Electrical & Energy Services: Orders are being generated and expenditure will be fast tracked. (September 2023)	10%	0%	R
TL29	Engineering Services	Spend 95% of the approved capital budget for Water services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100} (excluding Fleet)	% budget spent	Financial expenditure reports	10%	10%	G	[D246] Manager: Water & Quality Control: Delay in processing orders and invoices on SAMRAS/SOLVEN system. Reporting on projects excluding Informal Settlements projects which resorts under Comm Serv (September 2023)	[D246] Manager: Water & Quality Control: Improve processing of order and invoices on SAMRAS/SOLVEN system (September 2023)	10%	10%	G
TL30	Engineering Services	Spend 95% of the approved capital budget for Roads & Storm Water services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	Financial expenditure reports	10%	6%	R	[D247] Manager Roads, Transport and Stormwater Maintenance: 6% of the capital budget was spend. (September 2023)	[D247] Manager Roads, Transport and Stormwater Maintenance: % capital expenditure will improve in the next quarter. (September 2023)	10%	6%	R
TL31	Engineering Services	Spend 100% of MIG Funding allocation by 30 June 2024 {(Total actual MIG expenditure /Total MIG amount budgeted)x100}	% budget spent	DCOG Expenditure Report	10%	10%	G	[D248] Manager Programme Management: 10% as Capital Expenditure Report M03. (September 2023)		10%	10%	G
TL32	Engineering Services	Spend 95% of the allocated capital budget for Fleet Management by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	10%	0%	R	[D249] Manager Programme Management: 0% Expenditure. 48% Orders Issued. (September 2023)	[D249] Manager Programme Management: 48% Orders Issued to be processed and paid. Challenges with new FMS to be resolved. (September 2023)	10%	0%	R

TL33	Engineering Services	Conduct 700 potential electricity theft investigations annually by 30 June 2024	Number of inspections conducted	Monthly audit report	175	220	G2	[D250] Manager Programme Management: 220 investigations / Audits were conducted. (September 2023)		175	220	G2
TL34	Engineering Services	Spend 95% of the budget allocated for the upgrade of the Kurland WTW (from 0.6ml to 1.2ml) by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	10%	9%	O	[D251] Manager Programme Management: Civil construction underway and progressing well. Project budget was adjusted thus the low percentage. (September 2023)	[D251] Manager Programme Management: Civil construction underway and progressing well. Project budget was adjusted thus the low percentage. Funds will be spent on both Civil and Mechanical works. (September 2023)	10%	9%	O
TL35	Engineering Services	Spend 95% of the budget allocated for the Plett WTW New Clear Water Pumpstation by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	10%	14%	G2	[D252] Manager Programme Management: Both Civil and Mechanical works underway. (September 2023)	[D252] Manager Programme Management: None required. (September 2023)	10%	14%	G2
TL36	Engineering Services	Spend 95% of the budget allocated for the electrification of informal settlements(Bossiesgif, Qolweni and Kurland) by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D253] Manager Programme Management: SCM Processed has been concluded. Contractor appointed. (September 2023)	[D253] Manager Programme Management: Purchase order processes to be finalized prior to commencement of project. (September 2023)	20%	0%	R
TL37	Engineering Services	Spend 95% of the allocated capital budget for the Keurbooms upgrade of electrical network by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D254] Manager Programme Management: Contractor and consultant has been appointed. Project scope for current FY to be finalized for contractor to procure material. (September 2023)	[D254] Manager Programme Management: Project scope for current FY to be finalized for contractor to procure material. (September 2023)	20%	0%	R
TL38	Engineering Services	Spend 95% of the allocated capital budget for the Brakkloof new 20MVA 66/11KV TRF by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D255] Manager Programme Management: Contractor appointed. Construction delayed. (September 2023)	[D255] Manager Programme Management: Professional Service Provider to be appointed as Employee Representative. (September 2023)	20%	0%	R
TL39	Engineering Services	Spend 95% of the allocated capital budget for the electrification of 204 households for Ebenezer Phase A by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D256] Manager Programme Management: Tender has been advertised and closed. construction planned to commence mid-November 2023. (September 2023)	[D256] Manager Programme Management: construction planned to commence mid-November 2023. (September 2023)	20%	0%	R
TL40	Engineering Services	Spend 95% of the allocated capital budget for the 11KV links from Kwano to Ladywood by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D257] Manager Programme Management: Not Budgeted. (September 2023)	[D257] Manager Programme Management: Not Budgeted. (September 2023)	20%	0%	R
TL41	Engineering Services	Spend 95% of the allocated capital budget for the security fencing of the waste water plant by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D258] Manager Programme Management: Site has been handed over and claims has been received. construction underway. (September 2023)	[D258] Manager Programme Management: Claims will be processed in October and expenditure will improve. Full budget will be spent. (September 2023)	20%	0%	R
TL42	Engineering Services	Spend 95% of the allocated capital budget for the upgrade of all gravel roads in Kranshoek with surfacing by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	Financial expenditure reports	20%	0%	R	[D259] Manager Programme Management: Project has been awarded and site has been handed over. (September 2023)	[D259] Manager Programme Management: Expenditure will commence in October 2023. Full project budget will be spent. (September 2023)	20%	0%	R

Summary of Results: Engineering Services

N/A	KPIs with no targets or actuals in the selected period.	2
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R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			18

Community Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Source of Evidence	Quarter ending September 2023					Overall Performance for Quarter ending September 2023 to Quarter ending September 2023		
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL43	Community Services	Review and submit the Disaster Management Plan to Council by 31 May 2024	Disaster Management Plan reviewed and submitted to Council	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL44	Community Services	Spend 95% of the allocated budget for the Kurland Village -Waste Drop-Off Facility by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	Financial expenditure reports	0%	0%	N/A			0%	0%	N/A
TL45	Community Services	Spend 95% of the allocated budget for a 3 in 1 Compactor conversion for Skip loading and Hook-lift haulage by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	Financial expenditure reports	0%	0%	N/A			0%	0%	N/A
TL46	Community Services	Spend 95% of the allocated capital budget for the upgrade of Kranshoek Sportfield floodlights by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	Financial expenditure reports	0%	0%	N/A			0%	0%	N/A

Summary of Results: Community Services

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
O	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	0
Total KPIs:			4

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	29
R	KPI Not Met	0% <= Actual/Target <= 74.999%	12
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2

B	KPI Extremely Well Met	150.000% <= Actual/Target	4
	Total KPIs:		51

Report generated on 20 October 2023 at 08:23.