



Bitou Local Municipality  
Bitou Plaaslike Munisipaliteit  
Umasipala WeBitou

# **MAYORAL COMMITTEE MEETING**

Venue: Council Chambers, Municipal Offices,  
Sewell Street, Plettenberg Bay

**Date: 25 AUGUST 2023**

**Time: 9h00**



## **BITOU LOCAL MUNICIPALITY**

18 August 2023

**Members of the Mayoral Committee  
Municipal Manager  
Directors**

### **MAYORAL COMMITTEE MEETING: FRIDAY, 25 AUGUST 2023 AT 09h00**

**NOTICE** is hereby given that a Mayoral Committee Meeting will be held in the **Council Chamber, Municipal Offices, Sewell Street, Plettenberg Bay** on **FRIDAY, 25 August 2023 at 09h00**, to consider the business set forth in the Agenda.

Yours faithfully

A handwritten signature in black ink, appearing to be "D J Swart", written over a horizontal line.

**D J SWART**  
**EXECUTIVE MAYOR**

### **Constitution of the Mayoral Committee:**

The Deputy Executive Mayor, Councillor M P Busakwe  
Member of the Mayoral Committee, Councillor J N Kamkam  
Member of the Mayoral Committee, Councillor W J Nel

# **Bitou Local Municipality**

## **Mayoral Committee Agenda**

**25 August 2023**

### **Order of Business**

1. **OPENING**

2. **ATTENDANCE**

The Attendance registers will be circulated at the meeting.

3. **APPLICATION FOR LEAVE OF ABSENCE**

Application for leave of absence, if necessary, will be considered.

4. **DECLARATION OF INTEREST**

5. **CONFIRMATION OF MINUTES**

5.1 **Minutes of the Mayoral Committee Meeting: 24 July 2023**

Minutes circulated herewith.

6. **COMMUNICATION BY THE EXECUTIVE MAYOR**

7. **PRESENTATIONS**

None

8. **NOTING OF OUTSTANDING / PARTIALLY IMPLEMENTED MAYCO RESOLUTIONS**

Circulated herewith



**9. CONSIDERATION OF REPORTS (OPEN)**

**Section 1: Office of the Municipal Manager**

Schedule of Items attached.

**Section 2: Directorate Financial Services**

Schedule of Items attached.

**Section 3: Directorate Corporate Services**

No Items for consideration.

**Section 4: Directorate Community Services**

No Items for consideration.

**Section 5: Directorate Engineering Services**

No Items for consideration.

**Section 6: Directorate Economic Development and Planning**

No Items for consideration.

**10. IN-COMMITTEE MATTERS**

**10.1 Confirmation of In-Committee Minutes**

Please refer to the Addendum circulated separately

**10.2 In-Committee Items**

No Items for consideration.

**11. RECORDING OF COUNCILLORS PRESENT**

**12. CLOSURE**

## **5.CONFIRMATION OF MINUTES**

**MINUTES OF THE MAYORAL COMMITTEE MEETING OF BITOU LOCAL MUNICIPALITY HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 24 JULY 2023 AT 9h02**

**1. OPENING**

The Executive Mayor, Councillor D J Swart welcomed everyone present at **9h02** and requested a moment of silent prayer for guidance.

**2. ATTENDANCE**

As per attached attendance register.

**3. APPLICATION FOR LEAVE OF ABSENCE**

None received.

**4. DECLARATION OF INTEREST**

None received.

**5. CONFIRMATION OF MINUTES**

**5.1 Minutes of the Mayoral Committee Meeting: 26 June 2023**

That the minutes of the Mayoral Committee Meeting of 26 June 2023, be and are hereby **CONFIRMED AND SIGNED.**

**Proposed:** Councillor W J Nel  
**Seconded:** Councillor M P Busakwe

**6. COMMUNICATIONS BY THE EXECUTIVE MAYOR**

The Executive Mayor welcomed back Councillors after the municipal council recess and the Municipal Manager who was on leave.

**7. PRESENTATIONS**

None

**8. NOTING OF OUTSTANDING / PARTIALLY IMPLEMENTED MAYCO RESOLUTIONS**

No outstanding/partially implemented MayCo Resolutions

**9. CONSIDERATION OF REPORTS (OPEN)****Section 1: Office of the Municipal Manager**

No Items for consideration.

**Section 2: Financial Services**

**Recommendation C/2/134/07/23**

**NERSA APPROVAL OF MUNICIPAL ELECTRICITY TARIFFS FOR THE 2023/24 FINANCIAL YEAR**

**Portfolio Comm:** Finance and Corporate Services

**Demarcation:** All Wards

**File Ref:** 12/2/1/4/1

**Delegation:** Council

**Recommended by the Executive Mayor**

1. That it be noted that NERSA has approved the municipal electricity tariffs for the 2023/24 financial year as per the municipal application except for one tariff.
2. That it be noted that NERSA has approved an energy charge of R 2.2319 for the Commercial 3 phase 45 Amps tariff.
3. That it be noted that the municipality has amended the Commercial 3 phase 45 Amps – tariffs to R 2.2319 on the Council approved tariff structure for the 2023/24 financial year.
4. That it be noted that the municipality might require to adjust its electricity revenue budget downwards during the adjustment budget period.
5. That it be noted that NERSA cannot approve the Small-Scale Embedded Generation (SSEG) tariffs.
6. That it be noted that Council approved the SSEG tariffs as per council resolution C/2/126/05/23 of 29 May 2023.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor W J Nel

**For execution refer to Council resolution**

**Recommendation C/2/135/07/23**

**REPORT ON ANNUAL INVENTORY COUNT AT THE MUNICIPAL STORES AS AT 30 JUNE 2023**

**Portfolio Comm:** Finance & Corporate Services

**File Ref:** 6/1/1

**Demarcation:** All Wards

**Delegation:** Council

**Recommended by the Executive Mayor**

That cognisance be taken of the Annual Inventory Count report as at 30 June 2023.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor W J Nel

**For execution refer to Council resolution**

**Recommendation C/2/136/07/23**

**REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY FOR THE 4<sup>th</sup> QUARTER 01 APRIL TO 30 JUNE 2023**

**Portfolio Comm:** Finance & Engineering

**File Ref:** 8/1/5/5/2

**Demarcation:** All Wards

**Delegation:** Council

**Recommended by the Executive Mayor**

That Council notes the supply chain management implementation report for the 4<sup>th</sup> quarter, 01 April to 31 March 2023, of the 2022/23 financial year in terms of Section 6(3) of the SCM Policy.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor W J Nel

**For execution refer to Council resolution**



**Recommendation C/2/137/07/23****REQUEST FOR ARREAR DEBT WRITE OFF AS PER CUSTOMER REQUESTS****Portfolio Comm:** Finance and Corporate Services**Demarcation:** All Wards**File Ref:** 5/14/1/1**Delegation:** Council**Recommended by the Executive Mayor**

1. That the total amount of R 271 232.61 be approved to be written off as per the Plettenberg Bay Child and Family Welfare request for Erven 2476 and 9089 in New Horizon.
2. That the total amount of R 106 337.19 be approved to be written off as per the Pentecostal Faith Assembly request for Erven 6603 in New Horizon.
3. That the total amount of R 122 453.31 be approved to be written off as per the Pinkster Protestante Kerk Plettenberg Bay request for Erven 3356 in New Horizon.
4. That the total amount of R 104 056.47 be approved to be written off as per the Griekwa Nasionale Konferensie van Suid Afrika request for Erven 297 in Kranshoek.
5. That the write-offs be approved subject to all customers agreeing and signing an undertaking to timely pay their monthly accounts going forward.
6. That the write-offs be approved subject to conversion to prepaid electricity meters for the 2 customers with conventional electricity meters (Plettenberg Bay Child and Family Welfare and Pentecostal Faith Assembly) and agreement to accept water management devices (smart water meters) during the rollout process.

**Proposed:** Councillor J N Kamkam**Seconded:** Councillor W J Nel**For execution refer to Council resolution****Resolution M/2/138/07/23****REVENUE MANAGEMENT REPORT – JUNE 2023****Portfolio Comm.:** Finance & Corporate Services**Demarcation:** All Wards**File Ref:** 9/1/3/4**Delegation:** MayCo**Resolved**

1. That the Revenue Management Report for the month of June 2023, be noted.
2. That it be noted that the amount due by approved indigents amounted to R 8,821,058.37 at end June 2023 and will be written off in the new financial year as current budget is not sufficient to

for write off, in line with clause 10.6.4 of the approved Customer Care, Credit Control and Debt Collection, Indigent and Tampering Policy.

3. That it be noted that the amount of R 143,451.72 has been written off as bad debt in the 50% settlement discount program and an amount of R 202,040.39 collected in the month of June 2023.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor W J Nel

**FOR INFORMATION:** Manager Revenue Services

Resolution M/2/139/07/23

**INSURANCE CLAIM STATUS REPORT AS AT 30 JUNE 2023**

**Portfolio Comm:** Finance and Corporate Services

**Demarcation:** All Wards

**File Ref:** 5/13/3

**Delegation:** MayCo

**Resolved**

1. That the Insurance Report for the period up until 30 June 2023, be noted.
2. That it be noted that a report will be submitted on incidents/damages caused by vandalism.
3. That tighter control measures (contract management) be imposed on contractors, especially concerning health and safety matters.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor M P Busakwe

**FOR INFORMATION:** Manager: Assets and Liabilities

**Cc:** Director: Financial Services

**Resolution M/2/140/07/23**

**SECTION 71 REPORT FOR THE MONTH OF JUNE 2023**

**Portfolio Committee:** Finance & Corporate Services      **Demarcation:** All Wards  
**File Ref:** 9/1/3/4      **Delegation:** MayCo

**Resolved**

That cognisance be taken of the Section 71 report for the month ended 30 June 2023.

**Proposed:** Councillor D J Swart  
**Seconded:** Councillor J N Kamkam

**FOR INFORMATION:** Manager Revenue Services  
**Cc:** Director: Financial Services

**Section 3: Corporate Services**

**Recommendation C/3/110/07/23**

**REPORT ON OVERTIME FOR THE MONTH OF JUNE 2023**

**Portfolio Comm:** Corporate and Financial Services      **Demarcation:** All Wards  
**File Ref:** 4/5/2/5      **Delegation:** Council

**Recommended by the Executive Mayor**

1. That the Overtime Report for the month of June 2023, be noted.
2. That the departmental overtime expenditure report in future be populated per section to provide a more detailed summary.
3. That an analysis be done on the impact of loadshedding versus the payment of overtime.

**Proposed:** Councillor J N Kamkam  
**Seconded:** Councillor M P Busakwe

For execution refer to Council resolution

**Recommendation C/3/111/07/23**

**REVIEW OF PERFORMANCE MANAGEMENT POLICY FRAMEWORK**

**Portfolio Comm:** Finance and Corporate Services

**File Ref:** 5/10/4

**Demarcation:** All Wards

**Delegation:** Council

**Recommended by the Executive Mayor**

That Council approves the amended Performance Management Policy Framework.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor W J Nel

For execution refer to Council resolution

**Section 4: Community Services**

**Recommendation C/4/103/07/23**

**EXPANDED PUBLIC WORKS PROGRAMME QUARTERLY REPORT FOR PERIOD  
ENDING JUNE 2023**

**Portfolio Comm:** Engineering & Community Services

**File Ref:** 17/14/1/2

**Demarcation:** All Wards

**Delegation:** Council

**Recommended by the Executive Mayor**

1. That the Council take note of the Expanded Public Works Programme (EPWP) annual performance report for the period ending June 2023.
2. That the Council take note of the shortfall on planned work opportunities and full-time equivalents against the protocol agreement targets.
3. That future reporting on EPWP be implemented in terms of the signed protocol agreements as per grant funding.

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor M P Busakwe

For execution refer to Council resolution

**Recommendation C/4/104/07/23****INTEGRATED HUMAN SETTLEMENTS PIPELINE PROJECTS ANNUAL PROGRESS REPORT FOR 2022-2023 FINANCIAL YEAR****Portfolio Comm:** Engineering & Community Services**Demarcation:** All Wards**File Ref:** 9/1/6**Delegation:** Council**Recommended by the Executive Mayor**

1. That the Council take cognisance of the annual progress report of Integrated Human Settlements.
2. That the Council take note of the concluding remarks of the annual progress report.
3. **That feedback be provided on the status quo of the MIG application.**

**Proposed:** Councillor J N Kamkam**Seconded:** Councillor M P Busakwe**For execution refer to Council resolution****Recommendation C/4/105/07/23****LEASE AGREEMENT FOR CRÈCHES****Portfolio Comm:** Engineering & Community Services**Demarcation:** All Wards**File Ref:** Sec/L/17/3/4**Delegation:** Council**Recommended by the Executive Mayor**

1. That the application for the renewal of the lease agreements for the following Early Childhood Development Centres and Crèches be approved at a nominal rental of R100 per annum for a period of 9 years and 11 months as from 1 September 2023:
  - (a) Pinelands Educare
  - (b) Kurland Educare
  - (c) Flamingo Educare
  - (d) Greenhill Educare
2. That the lease agreement contains a specific provision that the tenants shall be responsible for the maintenance of the building and that proof thereof must be provided annually to the Manager: Facilities Management.
3. That the Municipal Manager be authorised to sign and conclude the lease agreements referred to in (1) above.

4. That all the Early Childhood Development Centres and Crèches be fitted with water management devices and prepaid electricity meters.

**Proposed:** Councillor J N Kamkam  
**Seconded:** Councillor M P Busakwe

For execution refer to Council resolution

### **Section 5: Engineering Services**

Recommendation C/5/79/07/23

### **CAPITAL PROJECTS IMPLEMENTATION PLAN (CPIP): PROGRESS REPORT FOR PERIOD ENDING JUNE 2023**

**Portfolio Comm:** Engineering & Community Services  
**File Ref:** 5/7/1/12  
**Demarcation:** All Wards  
**Delegation:** Council

### **Recommended by the Executive Mayor**

1. That Council takes cognisance of the Capital Projects Implementation Plan (CPIP) for the period ending June 2023.
2. That it be noted that a follow-up will be done on the status of the procurement of boreholes for the desalination plant.

**Proposed:** Councillor M P Busakwe  
**Seconded:** Councillor W J Nel

For execution refer to Council resolution

Recommendation C/5/80/07/23

### **ROADS, TRANSPORT AND STORM WATER OPERATIONAL QUARTERLY REPORT FOR APRIL, MAY AND JUNE**

**Portfolio Comm:** Engineering & Community Services  
**File Ref:** 9/1/3/5/2  
**Demarcation:** All Wards  
**Delegation:** Council

### **Recommended by the Executive Mayor**

That Council take note of the report on the activities and monthly statistics report of Roads, Transport and Storm water division for April, May and June 2023

**Proposed:** Councillor J N Kamkam  
**Seconded:** Councillor M P Busakwe

For execution refer to Council resolution

Resolution **C** M/5/81/07/23

*The Item changed from a C to an M as it was referred back*

**4<sup>th</sup> QUARTER VEHICLE MAINTENANCE EXPENDITURE REPORT -22 /23**

**Portfolio Comm:** Engineering & Community Services

**Demarcation:** All Wards

**File Ref:** 6/2/1/8

**Delegation:** Council

**Resolved**

That this report be **REFERRED BACK** and that a more comprehensive report be submitted that includes a breakdown of the following;

- (a) a detailed description of the incident/damages
- (b) which vehicles were repaired
- (c) how many vehicles were damaged
- (d) what was the actual repair cost per vehicle

**Proposed:** Councillor J N Kamkam

**Seconded:** Councillor W J Nel

**FOR EXECUTION:**

Manager Fleet

**Cc:**

Director Engineering Services

**Section 6: Economic Development and Planning**

Recommendation C/6/104/07/23

**PLETT TOURISM: QUARTERLY REPORT**

**Portfolio Comm:** Strategic Services and Office of the MM

**Demarcation:** All Wards

**File Ref:** 9/1/3/6

**Delegation:** Council

**Recommended by the Executive Mayor**

That the Council take cognisance of the Plett Tourism quarterly report for the period April to June 2023.

**Proposed:** Councillor W J Nel

**Seconded:** Councillor M P Busakwe

**For execution refer to Council resolution**

**Recommendation C/6/105/07/23****BUILDING CONTROL: QUARTERLY REPORT: APRIL – JUNE 2023****Portfolio Comm:** Strategic Services and Office of the MM**Demarcation:** All Wards**File Ref:** 9/1/3/7**Delegation:** Council**Recommended by the Executive Mayor**

That the quarterly report of the Building Control section for the period April 2023 – June 2023, be noted.

**Proposed:** Councillor W J Nel**Seconded:** Councillor J N Kamkam

For execution refer to Council resolution

**Recommendation C/6/106/07/23****ECONOMIC DEVELOPMENT SECTION QUARTERLY REPORT – APRIL TO JUNE 2023****Portfolio Comm:** Strategic Services and Office of the MM**Demarcation:** All wards**File Ref:** 9/1/3/6**Delegation:** Council**Recommended by the Executive Mayor**

1. That the content in the quarterly report for the economic development section for the period April to June 2023, be noted.
2. That it be noted that a work study will be conducted on the LED unit.
3. That it be noted that the Strategic services and Office of the MM Portfolio Committee resolved per Resolution PC/6/95/05/23 *“That SMME’s be tracked and a follow-up be done to determine the impact of the training initiatives and that the feedback report be included in the next LED report”*.
4. That it be noted that resolution (3) was not actioned and that the next report must include the above details as well as the following additional information;
  - (a) *success stories of previously funded SMME’s and funded projects*
  - (b) *that a cost benefit analysis be conducted to establish the percentage of SMME’s who benefitted from the municipal supply chain management processes*
5. That an integrated local economic development strategy be develop.



6. That it be noted that the Municipal Manager will follow-up on the corporate social responsibility project of Kurland Brik.

**Proposed:** Councillor W J Nel  
**Seconded:** Councillor J N Kamkam

For execution refer to Council resolution

Recommendation C/6/107/07/23

**BITOU MUNICIPAL SPATIAL DEVELOPMENT FRAMEWORK (SDF) 2021: STATUS AND WAY FORWARD**

**Portfolio Comm:** Strategic Services and Office of the MM **Demarcation:** All Wards  
**File Ref:** 15/1/4 **Delegation:** Council

**Recommended by the Executive Mayor**

1. That the Council resolution (C/6/60/10/22) dated 31 October 2022 be rescinded.
2. That the following Council resolution of 7 June 2022 (C/6/37/06/22) be re-confirmed:
  - (a) *That Council notes the correspondence from the Provincial Minister dated 26 May 2022.*
  - (b) *That the SDF be amended to exclude the 'Ganse Vallei' area (approximately 780 ha) from the 'urban edge', and that this land be treated in the SDF in similar fashion than the 'Hanglip' and 'Kurland' areas have been treated.*
3. That paragraph 1 of the Council resolution of 7 June 2022 (C/1/59/06/22) be amended to substitute "2017" with "2021". The revised resolution will thus read as follows:

*That Council approves the 2022/2027 Integrated Development Plan tabled with the 2022/2023 as well as the 2022– 2025 Medium term Expenditure Revenue and Expenditure Framework and the 2021 Bitou Municipal Spatial Development Framework.*

**Proposed:** Councillor W J Nel  
**Seconded:** Councillor M P Busakwe

For execution refer to Council resolution

**10. IN-COMMITTEE MATTERS**

**10.1 Confirmation of In-Committee Minutes**

Please refer to the In-Committee Minutes of even date.

**10.2 In-Committee Items**

Please refer to the In-Committee Minutes of even date.

**11. RECORDING OF COUNCILLORS PRESENT**

Mayoral Committee members recorded their presence in the following order during the In-Committee MayCo session;

Councillor W J Nel, Councillor M P Busakwe, Councillor J N Kamkam and Councillor D J Swart.

**12. CLOSURE**

The Executive Mayor adjourned the Open meeting at **10h43**.

**CONFIRMED AND SIGNED**

**SIGNATURE:**

\_\_\_\_\_  
**The Executive Mayor: Councillor D J Swart**

**DATE:**

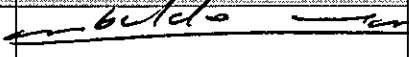
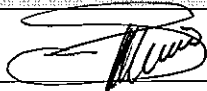



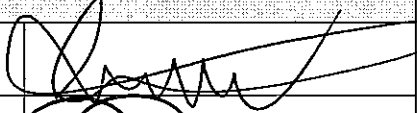

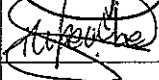
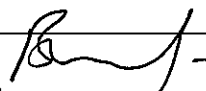
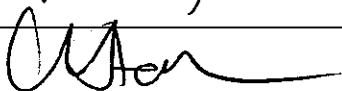
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**ATTENDANCE REGISTER**

**BITOU LOCAL MUNICIPALITY**

**MAYORAL COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 24 JULY 2023 AT 9H00**


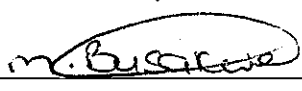
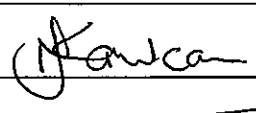

**OFFICIALS**

<b>DESIGNATION</b>	<b>NAME</b>	<b>SIGNATURE</b>
Municipal Manager	Mr M Memani	
<b>DIRECTORS</b>		
Director: Financial Services & Senior Manager: Governance and Compliance	Mr F Lötter	
Acting Director: Corporate Services & Manager Legal Services	Mr A Croutz	
Acting Director: Economic Development and Planning	Mr C Schliemann	
Director: Community Services	Ms M Paulsen	
Director: Engineering Services	V Felton	
<b>MANAGERS</b>		
Manager: Administration	Mrs. T Wildeman	
Principal Committee Officer	Ms J Jansen	
Committee Clerk	Ms T Mpembe	
Manager: Speaker's Office	Mr R Plaatjies	
Manager: Executive Mayor	Mr H Nieuwoudt	Virtual
Manager: Deputy Mayor Office	Mr M James	
Chief Audit Officer <i>Executive</i>	Ms H Bester	
Supervisor: Chief Risk Officer	Mrs C Van Staden	
<i>M. J. RHODE</i>	<i>Act. Dir. Eng Services.</i>	<i>mja</i>
Manager Communications & Customer Care	Mr A Namutu	Virtual

**ATTENDANCE REGISTER: MAYORAL COMMITTEE**

**BITOU LOCAL MUNICIPALITY**

**MAYORAL COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 24 JULY 2023 AT 9H00**

<b><u>NAME</u></b>	<b><u>SIGNATURE</u></b>
COUNCILLOR D J SWART (EXECUTIVE MAYOR)	
COUNCILLOR M P BUSAKWE (DEPUTY EXECUTIVE MAYOR)	
COUNCILLOR J N KAMKAM	
COUNCILLOR W J NEL	
<b><u>NON – MEMBERS</u></b>	<b><u>SIGNATURE</u></b>
COUNCILLOR H MITCHELL	
COUNCILLOR S E GCABAYI	
COUNCILLOR N P KOLWAPI	
COUNCILLOR S A MANGXABA	
COUNCILLOR T MHLANA	
COUNCILLOR N NDAYI	
COUNCILLOR A R OLIVIER	
COUNCILLOR N T SETI	
COUNCILLOR C N J TERBLANCHE (SPEAKER)	

# ATTENDANCE REGISTER

## Interested members of the Public

Thank you for attending.



NAME	CONTACT NO	EMAIL ADDRESS	REPRESENTING	SIGNATURE

MAYORAL COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET,  
PLETTENBERG BAY ON MONDAY, 24 JULY 2023 AT 9H00

**8.**

**NOTING OF OUTSTANDING /  
PARTIALLY IMPLEMENTED  
MAYCO RESOLUTIONS**

Mayco Outstanding Resolutions report dated 18 August 2023

This Report exclude CC  
and Acknowledge tasks

Reference Number	Item Number	Description	Date of Meeting	Due Date for Implementation	Dept	Status	Feedback	Current Allocation	% Complete	% Complete Comment
Finance										
LOTTERF										
635432	M/2/83/11/22	SECTION 71 REPORT FOR THE MONTH OF OCTOBER 2022	2022-12-06	2023-02-07	Finance	Completed	Completed	LOTTERF	1	The investigation will be done as soon as the draft budget process is finalised
OOSTHUIZENE										
644499	M/2/112/04/23	REVENUE MANAGEMENT REPORT – MARCH 2023	2023-04-18	2023-06-07	Finance	Completed	A report on the implementation of the smart meters/faulty meters will be submitted to Council as part of the May 2023 monthly report.	OOSTHUIZENE		
PAYLEC										
648682	M/2/132/06/23	SECTION 71 REPORT FOR THE MONTH OF MAY 2023	2023-06-26	2023-08-04	Finance			PAYLEC		
Office of The Municipal Manager										
PAULSENM										
648678	Resolution C M/1/149/06/23	REQUEST FOR RECONCILIATION OF CEMAIR ACCOUNT TO CORRELATE WITH THE SLA AND ADDENDUM THERETO AND REQUEST FOR WRITE-OFF	2023-06-26	2023-08-04	Office of The Municipal Manager			PAULSENM		

## **9. CONSIDERATION OF REPORTS**



<b>PORTFOLIO INDEX</b> <b>CONSIDERATION OF REPORTS</b> <b>MAYORAL COMMITTEE MEETING</b> <b>25 AUGUST 2023</b>			
<b>SECTION 1: OFFICE OF THE MUNICIPAL MANAGER</b>			
<b>ITEM NO</b>	<b>SUBJECT</b>	<b>FILE REF</b>	<b>PAGE NO</b>
C/1/161/08/23	2022-2027 INTEGRATED DEVELOPMENT PLAN (IDP) – 2023/24 IDP ANNUAL REVIEW, BUDGET AND PMS TIME SCHEDULE	2/8/5	
<b>SECTION 2: FINANCE</b>			
<b>ITEM NO</b>	<b>SUBJECT</b>	<b>FILE REF</b>	<b>PAGE NO</b>
M/2/145/08/23	OPCAR REPORT 2020-2022	9/1/7	
C/2/146/08/23	ANNUAL REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY TO THE COUNCIL 2022/23 FINANCIAL YEAR	8/1/5/5/2	
M/2/147/08/23	REVENUE MANAGEMENT REPORT – JULY 2023	9/1/3/4	
M/2/149/08/23	SECTION 71 REPORT FOR THE MONTH OF JULY 2023	9/1/3/4	
C/2/150/08/23	FINAL ANNUAL BUDGET: 2023/24 TO 2025/26 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) OUTCOMES LETTER: BITOU MUNICIPALITY	9/1/3/4	
C/2/151/08/23	1ST ADJUSTMENT BUDGET – ADJUSTMENT BUDGET OF THE 2023/24 MTREF ( <i>Annexures A - D will be circulated seperately</i> )	9/1/3/4	
<b>SECTION 3: CORPORATE SERVICES</b>			
<b>ITEM NO</b>	<b>SUBJECT</b>	<b>FILE REF</b>	<b>PAGE NO</b>
	No Items for consideration		
<b>SECTION 4: COMMUNITY SERVICES</b>			
<b>ITEM NO</b>	<b>SUBJECT</b>	<b>FILE REF</b>	<b>PAGE NO</b>
	No Items for consideration		
<b>SECTION 5: ENGINEERING SERVICES</b>			
<b>ITEM NO</b>	<b>SUBJECT</b>	<b>FILE REF</b>	<b>PAGE NO</b>
	No Items for consideration		
<b>SECTION 6: ECONOMIC DEVELOPMENT &amp; PLANNING</b>			
<b>ITEM NO</b>	<b>SUBJECT</b>	<b>FILE REF</b>	<b>PAGE NO</b>
	No Items for consideration		

**SECTION 1**

**OFFICE OF THE MUNICIPAL  
MANAGER**

## Section 1: Office of the Municipal Manager

ITEM C/1/161/08/23

### 2022-2027 INTEGRATED DEVELOPMENT PLAN (IDP) – 2023/24 IDP ANNUAL REVIEW, BUDGET AND PMS TIME SCHEDULE

**Portfolio Comm:** Strategic Services & Office of the MM      **Demarcation:** All Wards  
**File Ref:** 2/8/5      **Delegation:** Council

**Attachments:**      Annexure “A” IDP/Budget and PMS time schedule  
Annexure “B” Garden Route District Municipality Time Schedule  
Annexure “C” Western Cape Government IGR Calendar

**Report from:**      Municipal Manager

**Author:**      IDP Manager

**Date:**      10 August 2023

#### **PURPOSE OF THE REPORT**

The purpose of this item is for the tabling and adoption of the 2023/2024 IDP review, Budget and PMS time schedule.

#### **BACKGROUND/DISCUSSION**

##### 1.      Integrated Development Plan

Section 34 of the Municipal Systems Act, Act 32 of 2000 compels each municipal council to review and amend its Integrated Development Plan in line with the MEC’s comments and changing circumstances so demand.

Council adopted the 2022 – 2027 IDP under resolution: **C/1/55/05/22**. Section 34 requires that Council review and amend the IDP as explained above.

#### **FINANCIAL IMPLICATIONS**

No financial implications

#### **EXECUTIVE SUMMARY**

This is the 2<sup>nd</sup> revision of the 2022 – 2027 IDP. The current IDP is compliant with the prescripts of the Municipal Systems Act. The major challenge for Bitou Municipal is to amend its Spatial Development Framework in line with the recommendations of the MEC for local government.

Another proposal for the 2023/2024 IDP review is the streamlining of municipal priorities for better service delivery and budgeting.

## **Section 1: Office of the Municipal Manager**

### **Mechanism for participation**

Public Participation during the Budget and IDP roadshows was not satisfactory due load shedding and bad weather. The steering committee is proposing that public participation should be limited to ward committees and there after ward committees should engage their respective constituencies.

### **RELEVANT LEGISLATION**

The time schedule was compiled in accordance with:

1. Municipal Systems Act, Act 32 of 2000
2. Municipal Finance Management Act, Act 53 of 2003
3. Local Government: Municipal Planning and Performance Management Regulations, 2001
4. Garden Route District Municipal Framework
5. Western Cape Government Provincial Calendar

### **Comments: Director Financial Services**

The recommendation by the Municipal Manager is supported.

### **Comments: Acting Director Corporate Services/Manager Legal Services**

The recommendation by the Municipal Manager is supported.

### **Comments: Director: Community Services**

The recommendation by the Municipal Manager is supported.

### **Comments: Acting Director: Planning & Development**

The recommendation by the Municipal Manager is supported.

### **Comments: Director: Engineering Services**

The recommendation by the Municipal Manager is supported.

### **RECOMMENDED BY THE MUNICIPAL MANAGER**

1. That the draft IDP Process Plan, Budget and Performance time schedule be noted.
2. That a notice be place in the local newspaper and municipal website for public inputs and comments.
3. That the draft IDP Review, Budget and Performance time schedule be referred to the Strategic Services and Office of the Municipal Manager Portfolio Committee for deliberation and comments.

## **Section 1: Office of the Municipal Manager**

### **RECOMMENDED BY THE STRATEGIC SERVICES AND OFFICE OF THE MUNICIPAL MANAGER PORTFOLIO COMMITTEE**

1. That the draft IDP Process Plan, Budget and Performance time schedule be noted.
2. That a notice be place in the local newspaper and municipal website for public inputs and comments.
3. That the draft IDP Review, Budget and Performance time schedule be referred to the Strategic Services and Office of the Municipal Manager Portfolio Committee for deliberation and comments.

# BITOU MUNICIPALITY

## IDP/BUDGET AND PMS TIME SCHEDULE

2023/2024



INTEGRATED  
DEVELOPMENT PLAN  
2022 - 2027

PHASE	ACTIVITIES	DURATION		RESPONSIBILITY AGENT					LEGISLATIVE FRAMEWORK	POE NOTES
		START	FINISH	ID/P	BUDGET <sup>ii</sup>	PMS <sup>iii</sup>	MM <sup>iv</sup>	EM <sup>v</sup>		
PREPARATION	Preparation of the IDP, Budget Time Schedule							x	Sections 21, 53, MFMA	Draft time schedule
	District Framework Alignment Meeting	July 23	Aug 23	x	x	x			Section 27, MSA	District Framework
	Steering Committee Meeting to Review the previous year IDP process.	July 23	Aug 23						Best Practice	Minutes and attendance registers
	Review participation mechanisms and processes	July 23	Aug 23							Process report presented to the steering committee
	Receive comments from the MEC	July 23	Aug 23					x	Section 32 MFMA	MEC report presented to the Steering committee
	Review past performance	Aug 23	Sep 23	x		x			Section 34, 46 MSA	PMS presentation and discussion by steering committee
	Set-up budget committees	21 Oct 23	21 Oct 23							Resolution and acceptance letters
	Submission of annual report	Aug 23	Aug 23			x				Confirmation of receipt by the AG's office
	Rollover of unspent funds	25 Aug 23	25 Aug 23						MFMA Section 28 (2) (e)	Council Resolution
	MMF and DCF Meeting	Aug 2023	Aug 2023							
										GRDM programme
SITUATION ANALYSIS	Extended steering committee meeting	Sep 23	Sep 23							
	IDP Indaba 1	Sep 23	Oct 23	x	x					JPI Requirement
	Public Participation (Ward Committee Meetings)	Sep 23	Oct 23							
	Analysis of socio-economic data	Sep 23	Oct 23							Analysis Report
	JDMA Cluster Steering Committee Meetings	18 Aug 23	07 Dec 2023	x			x		District Management Model	Best Practice
	Analysis of service provision									Service Gaps Report
	Analysis of municipal infrastructure services (Water, Roads, Electricity, Sewer, Waste Water treatment, Housing Demand, financial Services (revenue and expenditure), and Institutional Capacity etc.)	Sep 23	Oct 23							Departments to submit analysis reports to the IDP office for consolidation.
	Comparison study of existing Data Sets	Sep 23	Sep 23							
	Review of Municipal sector plans	Sep 23	Oct 23							Report on Status of Sector Plans
STRATEGY	Procure strategic session facilitation services	Sep 23	Nov 23							Appointment certificate
	Strategic planning workshop	22 Nov 23	23 Nov 23							Revised strategic objectives, indicators and targets
										Strategic outcomes and reports
	Strategic priorities and budget recommendations	05 Dec 23	05 Dec 23							GRDM Programme
	MMF and DCF Meeting	Nov 23	Nov 23				x			
	Get feedback on progress on current priority catalytic projects	Nov 23	Dec 23							
	District IDP Managers Forum	Nov 23	Nov 23							GRDM Programme
	IDP Budget & PMS Representative Forum	Nov 23	Nov 23	x					Municipal Performance Regulations, Section 15	GRDM Programme
	Provincial IDP Managers Forum	Dec 23	Dec 23	x						Provincial Programme
PROJECTS	Design project template	Oct 23	Oct 23							
	Distribute community priorities to departments	Nov 23	Nov 23							
	Appointment of departmental mSCOA champions	Nov 23	Dec 23	x	x					
	Identification of Priority Projects	Jan 24	Feb 24	x	x				Section 127 MFMA	Draft capex and opex budgets
	MMF and DCF Meeting	Feb 24	Feb 24				x			GRDM Programme
	Loading of projects to mSCOA portal	Jan 24	Jan 24	x	x					mSCOA report

PHASE	ACTIVITIES	DURATION		RESPONSIBILITY AGENT					LEGISLATIVE FRAMEWORK	POE NOTES
		START	FINISH	IDP	BUDGET <sup>ii</sup>	PMS <sup>iii</sup>	MM <sup>iv</sup>	EM <sup>v</sup>		
INTEGRATION	TIME Engagement	Feb 24	Feb 24							JPI Report and Attendance Register
	IDP Indaba 2	Mar 24	Mar 24							JPI Report and Attendance Register
	Receive summaries of Sector Plans from departments	Jan 24	April 24	x					Best Practice	Sector Plans Section in the IDP
	Integrate the District JPI, PGDP, and NDP	Jan 24	Feb 24							
	Add capex and OPEX MTREF budgets to the IDP	05 Dec 23	05 Dec 23	x	x				Best Practice	Budget Section in the IDP
	District IDP Managers Forum	Feb 24	Feb 24							GRDM Programme
APPROVALS	Preliminary Meeting to discuss IDP and Budget Time Schedule	July 23	Aug 23	x	x		x			
	Portfolio Committee to discuss IDP/Budget Time Schedule	Aug 23	Aug 23	x	x					
	MAYCO to recommends IDP/Budget time schedule to Council	Aug 23	Aug 23	x	x			x		
	Council Approves the IDP/ Budget Time Schedule	Aug 23	Aug 23	x	x			x	Section 34 MSA, Section 21, 23 & 24 MFMA	Council Resolution and Minutes
	IDP Process Plan Time and Schedule is advertised	Sep 23	Sep 23	x	x				MFMA Guidance	
	Approval of the Adjustment Budget	27 Feb 24	27 Feb 24		x					
	Council Approves Annual Report	Jan 24	Jan 24			x			Section 121 MFMA	Council Resolution
	Council adopts amendments to the revised IDP and Draft Budget	28 Mar 24	28 Mar 24	x	x				Section 34	Council Resolution
	SIME Engagements	May 24	May 24	x	x		x		Section 23 MFMA	IDP and Budget assessment report
	Notice is placed in the local newspaper for 21 days	April 24	April 24	x	x				Municipal Performance Regulations, Section 4 (ii) performance regulations.	Newspaper Advert
	IDP and Budget Road Shows	April 24	April 24	x	x				Chapter 4 MSA	Minutes and attendance Registers
	Extended IDP Steering Committee Meeting	April 24	May 24	x					Section 23 MFMA, chapter 4, MSA	Third Quart MS Report, IDP Presentation, attendance and minutes of meeting
	Preparing responses to respond to written submissions	April 24	May 24	x	x				Section 23 MFMA	
	IDP Budget & PMS Representative Forum	April 24	May 24						Municipal Performance Regulations, Section 15	GRDM Programme
	Amending IDP and Budget to incorporate provincial assessments	May 24	May 24	x	x				Section 23 MFMA	Revised Documents
	Council Approves IDP and Budget	31 May 24	31 May 24							
	Send copies of IDP and Budget to the MEC for Local Government	June 24	June 24	x	x		x	x	Section 32, MSA, Section 24 MFMA	Confirmation of receipt
	Publish annual budget and IDP	June 24	June 24	x	x				Section 23, MFMA	Advert and web key
	Approval of SDBIP	June 24	June 24							
	MMF and DCF Meeting	June 24	June 24				x			GRDM programme
	District IDP Managers Forum	June 24	June 24							GRDM Programme
	Provincial IDP Managers Forum	June 24	June 24	x						Provincial Programme
IMPLEMENTATION	Rollout of SDBIP (2023/24)	July 23	July 23						Section 69	Performance Agreements
	Submission of SDBIP to the MEC for Local Government	July 24	July 24						Section 69 MFMA	Council Resolution
	Submit annual Performance Agreements to Mayor	June 24	July 24				x		Section 69, MFMA	Signed Performance Contracts



PHASE	ACTIVITIES	DURATION		RESPONSIBILITY AGENT					LEGISLATIVE FRAMEWORK	POE NOTES
		START	FINISH	ID <sup>i</sup> P	BUDGET <sup>ii</sup>	PMS <sup>iii</sup>	MM <sup>iv</sup>	EM <sup>v</sup>		
	Tabling of MID Term Report	Jan 24	Jan 24			x	x	x	Sections 36, 72 MFMA	Mid –year report, council resolution and council minutes
	Submission of annual report to AG	Jan 24	Jan 24			x	x		Section 72 MFMA	Confirmation Receipt
	Preparation of Oversight Report	Jan 24	Jan 24			x				Council Resolution
	Council adopts oversight report	Feb 24	Feb 24			x	x	x		Council Resolution

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<sup>i</sup> IDP Unit

<sup>ii</sup> Budget Section

<sup>iii</sup> Performance Management Section

<sup>iv</sup> Municipal Manager

<sup>v</sup> Executive Mayor



**SAVE THE  
PLANET**

## 2024/2025 IDP, SDF, Budget & PMS Time Schedule of Key Deadlines

Activity	Responsible Unit or Department	Legal reference	Date
<b>PREPARATION &amp; ANALYSIS</b>			
<b>Council to submit unaudited tabled annual report to MPAC for vetting and verification of councils' directive on service delivery and the committee to evaluate Senior Managers' performance agreement entered</b>	IDP	Circular 63 of the MFMA MFMA Section 127(5)	September 2023
<b>Annual Report is made public, and representation is invited</b>	IDP	MFMA Section 127(5)	September 2023
<b>Start setting up spreadsheets for budget submissions (Budget Office)</b>	Finance	MFMA Section 21(1) (b) MFMA Section 21 (1) (b)	September 2023
<b>Review the Long-term Financial Plan</b>	Finance	MSA Section 26(h): An integrated development plan must reflect a financial plan, which must include a budget projection for at least the next three years.	September 2023
<b>Submit monthly report on the budget to the Mayor, Provincial Treasury and National Treasury – within 10 working day of the start of the month.</b>	Finance	MFMA 71 (1)	September 2023
<b>Submit monthly statement to the provincial or national organ of state or municipality on allocations received – within 10 working days of the start of the month.</b>	Finance	MFMA 71 (5)	September 2023
<b>Conclude initial consultation and review,</b>	Finance	Guidance MFMA	September 2023

Activity	Responsible Unit or Department	Legal reference	Date
establish direction and policy, confirm priorities, identify other financial and non-financial budget parameters including government allocations to determine revenue envelope, and financial outlook to identify need to review fiscal strategies.			
Consider monthly (section 71) report, review implementation of budget and service delivery and budget implementation plan, identify problems and amend or recommend appropriate amendments. Submit report to council and make public any amendment to the SDBIP – due end of month.	Finance	MFMA 54 (1)	September 2022
Oudtshoorn Municipality to conduct Public Participation Meetings in the thirteen (13) wards	Oudtshoorn Municipality	MSA, Act 32 of 2000 Section 16	03-28 September 2023
Bitou Municipality Extended IDP Steering	Bitou Municipality	IDP Processes	September 2023
IDP Community Engagements	Knysna Municipality		September 2023
JDMA Interface Meeting	GRDM/DLG	JDMA Approach	September 2023
Circular Economy Cluster		Garden Route Joint District and Metropolitan Approach/ Growth Development Strategy	1 September 2023
Technical Steering Committee	All Cluster chairpersons & IGR Stakeholders	Garden Route Joint District and Metropolitan Approach/ Growth	7 September 2023

Activity	Responsible Unit or Department	Legal reference	Date
		Development Strategy	
<b>Water &amp; Secure future Cluster</b>	All IGR Stakeholders relevant to the cluster	Garden Route Joint District and Metropolitan Approach/ Growth Development Strategy	27 September 2023
<b>Green Energy Cluster</b>	All IGR Stakeholders relevant to the cluster	Garden Route Joint District and Metropolitan Approach/ Growth Development Strategy	28 September 2023
<b>MPAC Meeting – Annual Report</b>	Office of the MM		October 2023
<b>Sustainable Tourism Cluster</b>	LED& IDP Section	Garden Route Joint District and Metropolitan Approach/ Growth Development Strategy	10 October 2023
<b>Support Wellbeing and Resilience Cluster</b>	LED & IDP section	Garden Route Joint District and Metropolitan Approach/ Growth Development Strategy	11 October 2023
<b>IDP Budget &amp; PMS Steering Committee Meeting</b>	IDP	IDP Process	October 2022
<b>Appoint Service Provider (subject to availability of funds) for the MSDF Development</b>	Planning Department	MSDF Process	October 2023
<b>Convene and IGR Reference Team for the Citizen interface</b>	DLG & GRDM	Garden Route Joint District and Metropolitan Approach Process.	11 October 2023
<b>Continuation of Bitou Municipality Public</b>	Bitou Municipality	MSA, Act 32 of 2000	October 2023

Activity	Responsible Unit or Department	Legal reference	Date
Participation Meeting.			
Commence with salary, vehicle and operating budget Send out capital budget spreadsheets to Departments	Finance		October 2023
Deadline for operating budget inputs, e.g. salary budget and vehicle budget	Finance		October 2023
HoD/MM engagement – Joint consultation on providing context to provincial policy priorities.	Office of MM		
Medium-Term Budget Policy Committee – Alignment of provincial and local government policy priorities to applicable departmental and municipal plans and budgets.	Finance	JDMA Process	October 2023
<b>STRATEGIES, PROJECTS &amp; PROGRAMME IDENTIFICATION</b>			
MMF & DCF	IDP/IGR & Public Participation Unit	IGR Framework Act 13 of 2005 District Process	2 November 2023
Deadline for capital budget inputs from departments	Finance		November 2023
Bitou Municipality Strategic Session	Bitou Municipality	N/A	November 2023
Oudtshoorn Municipality IGR / Stakeholder Representative Forum Meeting	Oudtshoorn Municipality	MSA Act of 2000 Section 24	November 2023
District IDP Managers Strategic Planning Session	IDP, IGR & Public Participation		November 2023

Activity	Responsible Unit or Department	Legal reference	Date
	Unit		
<b>IDP Budget &amp; PMS Representative Forum</b>	IDP, IGR & Public Participation Unit		29 November 2023
<b>MinMay</b>	Department of Local Government	IGR Framework Act 13 of 2005	29 November 2023
<b>Green Energy Cluster</b>	LED & IDP Unit	Garden Route Joint District and Metropolitan Approach/ Growth Development Strategy	30 November 2023
<b>Western Cape Integrated Forum</b>	District IDP Managers		November 2023
<b>Commence with compilation of Adjustments. Budget (B Schedule and Report)</b>	Finance		December 2023
<b>Provincial IDP Managers Forum</b>	Department of Local Government	IGR Framework Act 13 of 2005 Western Cape Government process	7-8 December 2023
<b>Final Annual Report and Oversight Report tabled to Council, submitted to PT NT, AG and made public</b>	IDP, IGR & Public Participation Unit		December 2023
INTEGRATION			
<b>Finalise in the prescribed formats incorporating National &amp; provincial budget allocations</b>	Finance	National Treasury Guidelines	January 2024
<b>Finalise budget policies</b>	Finance	National Treasury Guidelines	January 2024
<b>Section 72 mid-year assessment report</b>	Finance	MFMA Section 72(1): The accounting	25 January 2024

Activity	Responsible Unit or Department	Legal reference	Date
	PMS	<p>officer of a municipality must by 25 January of each year-</p> <p>(a) assess the performance of the municipality during the first half of the financial year... and (b) submit a report on such assessment to-</p> <p>(i) the mayor of the municipality;</p> <p>(ii) the National Treasury; and</p> <p>(iii) the relevant provincial treasury</p> <p>MFMA Section 54(1)(f): The mayor must, in the case of a section 72 report, submit the report to the council by 31 January of each year</p>	
<b>Adjustments Budget</b>	Finance	<p>MFMA Section 28(1): A municipality may revise an approved annual budget through an adjustments budget. MBRR Regulation 23(1): An adjustments budget may be tabled in the municipal council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year.</p>	January 2024



Activity	Responsible Unit or Department	Legal reference	Date
<b>Post Adjustments Budget, Mid-year Section 72 assessment as well as the Annual Report on the website</b>	Finance	MBRR Regulation 34(1): Within 5 working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.	January 2024
<b>IDP Budget &amp; PMS Steering Committee</b>	IDP	Internal Process	February 2024
<b>Finalize the draft capital and operating, budget and budget related policies</b>	Finance		February 2024
<b>District IDP Managers Meeting</b>	IDP	IGR Framework Act 13 of 2005 District Process	February 2024
<b>MMF &amp; DCF</b>	IDP	IGR Framework Act 13 of 2005 District Process	8 February 2024
<b>Provincial IDP INDABA 2</b>	Department of Local Government	IGR Framework Act 13 of 2005	19 -23 February 2024
<b>Technical Integrated Municipal Engagements with Provincial Sector Departments</b>	Western Cape Government	Western Cape Government process	28 February 2024
<b>Technical Strategic Session</b>	IDP, IGR & Public Participation Unit with the Strategic Manager Office	N/A	February 2024
<b>District Institutional Strategic Planning Session</b>	IDP, IGR & Public Participation	N/A	February 2024

Activity	Responsible Unit or Department	Legal reference	Date
	Unit with the Strategic Manager Office		
<b>Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers</b>	Finance	MBRR Regulation 26	February 2024
<b>Submit the approved adjustments budget to Provincial Treasury and National Treasury</b>	Finance	MBRR Regulation 24(1)	February 2024
<b>Receive notification of any transfers that will be made to the municipality from other municipalities in each of the next three financial years (by no later than 120 days before the start of its budget year)</b>	Finance	MFMA Section 37(2)	February 2024
<b>Western Cape Integrated Forum</b>	District IDP Managers		February 2024
<b>APPROVAL</b>			
<b>GRDM Table draft IDP and budget in Council (at least 90 days before the start of the budget year)</b>	IDP & Finance Department	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	March 2024
<b>George Municipality Submits the draft IDP, budget, tariffs, budget related policies and SDBIP (at least 90 days before the start of the budget year) to Council for approval for the purpose of obtaining public comment and inputs (21 days)</b>	George Municipality	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	27 March 2024
<b>Mossel Bay Municipality tabling before council</b>	Mossel Bay Municipality	MFMA Section 22 and 23 MSA Reg 3 (4) (a-	

Activity	Responsible Unit or Department	Legal reference	Date
draft IDP & Budget		b)	
Oudtshoorn Municipality Tabling before council a Draft IDP / Budget	Oudtshoorn Municipality	MFMA, Act 56 of 2003 Section 23	29 March 2024
Council adopts amendments to the revised IDP and Draft Budget.	Bitou Municipality	MFMA Section 22 and 23 MSA Reg 3 (4) (a-b)	, March 2024
Compile draft SDBIP and submit to council	PMS		March 2023
Make public the IDP, annual budget and supporting documentation and invite the community to submit representations	IDP Finance	MFMA Section 22(a)	April 2024
Submit the draft IDP and budget to the Local Government, Provincial Treasury, National Treasury and other affected organs of state	IDP Finance	MFMA Section 22(b)	April 2024
District IDP Managers Meeting	IDP		April 2024
Provincial Minister to submit comments to the municipality within 60 days.	Western Cape Department		April 2024
Conclude process of consultation on tabled budget and IDP with community and other stakeholders and assist Mayor to revise budget following feedback, taking into account the results of the third quarter (section 52) report.	IDP Finance	MFMA 68	April 2024
Bitou Municipality IDP and Budget Road Shows	Bitou Municipality		April 2024

Activity	Responsible Unit or Department	Legal reference	Date
<b>Mossel Bay Municipality Consult public on Draft IDP and Budget. Public Participation meetings in all wards.</b>	Mossel Bay Municipality		1- 25 April 2024
<b>George Municipality Public Participation Meetings to consult the Draft IDP, Draft SDF, Draft SDBIP 2024/25 and Draft Budget</b>	George Municipality	MFMA - Sec 22(a) MSA - Sec 21A, 42 MPPMR - Reg 15(3)	09 – 16 April 2024
<b>Consider monthly (section 71) report, review implementation of SDBIP, identify problems and amend or recommend appropriate mechanisms. Submit report to council and make public any amendment to the SDBIP – due end of the month</b>	Finance	MFMA 54 (1)	April 2022
<b>IDP Budget &amp; PMS Representative Forum</b>	IDP		May 2024
<b>SIME LG MTEC: IDP and assessments – Provincial Government and Municipality to discuss findings and recommendations emanating from IDP and Budget assessment. Integrated input into draft IDP and Budget IDP</b>	Western Cape Government	IGR Framework Act 13 of 2005 Western Cape Government process	May 2024
<b>GRDM Table final IDP and budget in Council (at least 30 days before the start of the budget year)</b>	IDP & Finance Department	MFMA Section 24(1):	May 2024

Activity	Responsible Unit or Department	Legal reference	Date
Bitou Municipality tables to Council and Approves the Final IDP and Budget	Bitou Municipality	MFMA - Sec 24	May 2024
George Municipality tables to council and approves the final IDP and Budget	George Municipality	MFMA - Sec 24;	29 May 2024
Oudtshoorn Municipality table to council and approves the final IDP and Budget	Oudtshoorn Municipality	MFMA - Sec 24	29 May 2024
Mossel Bay Municipality table to council and approves the final IDP and Budget	Mossel Bay Municipality	MFMA - Sec 24; MFMA - Sec 24;	May 2024
Place quarterly (section 52) report on budget implementation of the municipal website.	Finance	MFMA 75 (1) (k)	May 2024
Submit monthly report on the budget to the Mayor, Provincial Treasury and National Treasury – within 10 working days of the start of the month.	Finance	MFMA 71 (1)	May 2024
Consider monthly (section 71 report, review implementation of SDBIP, identify problems and amend or recommend appropriate amendments.	PMS		May 2024
Submit report to council and make public any amendment to the SDBIP – due end of the month.	PMS		
Give notice to the public of the adoption of the IDP and that copies or extracts are available	IDP	MSA Section 25(4)(a	June 2024

Activity	Responsible Unit or Department	Legal reference	Date
for public inspection at specified places (within 14 days of adoption			
Make public the approved annual budget and supporting documentation (including tariffs) (within 10 working days after approval of the budget)	Finance	MFMA Section 22(a,b)	June 2024
Submit to the Executive Mayor the draft SDBIP and draft annual performance agreements for the next year (within 14 days after approval of the budget)	PMS	MFMA Section 69(3):	June 2023
Submit monthly report on the budget to the Mayor, Provincial Treasury and National Treasury – within 10 working days of the start of the month	Finance	MFMA Section 71	June 2024
MMF & DCF		IGR Framework Act 13 of 2005 District Process	June 2024
Provincial IDP Managers Forum Meeting		IGR Framework Act 13 of 2005 Western Cape Government process	June 2024
External Audit Committee: Evaluation of the annual financial statements and Annual Performance Report	Office of the MM		
Submit annual financial statements and annual performance report to the Auditor- General for	Finance		

Activity	Responsible Unit or Department	Legal reference	Date
auditing (within two months after the end of the financial year)			
Western Cape Integrated Forum	District IDP Managers		July 2024
Submit amended MSDF to council for adoption	Planning department.		July 2024
<b>PLANNING AND PREPARATION FOR THE NEXT IDP CYCLE</b>			
Joint District IDP & Public Managers Forum meeting to discuss the District Framework and IDP Budget & PMS Process Plan		IGR Framework Act 13 of 2005 District Process	August 2024
Council adopts IDP time schedule for next financial year	IDP	MFMA Section 21	August 2024
Unaudited Annual Report and tabled to Council	PMS IDP	MSA Section 126(1)(a): The accounting officer of a municipality must prepare the annual financial statements of the municipality and, within two months after the end of the financial year to which those statements relate, submit the statements to the Auditor-General for auditing  MFMA Section 21(1)(b) Circular 63 of the MFMA	
Make public the performance agreements of Municipal Manager and Senior Managers	PMS	MFMA Section 53(3)(b):	August 2024
Submit amended MSDF to Provincial Minister	Planning department		August 2024

Activity	Responsible Unit or Department	Legal reference	Date
within 10 days of adoption			

*\*Activities and Dates provided in this time schedule are subject to change based on available budget and changing circumstances*



	JAN	FEB	MARCH	APRIL	MAY	JUNE	JULY	AUG	SEPT	OCT	NOV	DEC
1	NEW YEAR	1 MANCOS Deep Dive	1	1	1 WORKERS DAY	1 First Thursday 17:00	1	1	1	1	1 Cabinet 10:00	1
2	PUBLIC HOLIDAY	2 First Thursday 17:00 DCFtech - West Coast	2 First Thursday 17:00	2	2	2 MINMAY 09:00	2	2 Cabinet 10:00 MPAC - Langeberg	2	2	2 First Thursday 17:00 DCFtech - West Coast DCF - Garden Route	2
3		3	3	3 MAYCO and MM - Bergrivier	3	3	3	3 First Thursday 17:00 DCFtech - West Coast DCF - Garden Route Speakers' Forum	3	3	3	3
4		4	4	4	4 First Thursday 17:00 (Overstrand) DCFtech - West Coast	4	4	4 Premier Council on Skills Speakers' Forum	4 PTM 14:00	4	4	4 PTM 14:00 MAYCO - Overberg DM Council - Overberg DM
5		5	5	5	5 Premier Council on Skills	5 IGC 14:00	5	5	5	5 First Thursday 17:00	5	5 MPAC - West Coast DM Council - Langeberg
6		6 MAYCO and MM - Bergrivier	6 MAYCO and MM - Bergrivier	6	6	6	6	6	6 Cabinet 10:00 MPAC - Langeberg	6	6 Cabinet Outreach	6 Cabinet 10:00 Council - West Coast DM
7		7 Cabinet Bosberaad	7 MPAC - Swartland	7 GOOD FRIDAY	7	7 Cabinet 10:00 DCFtech - Overberg MPAC - Langeberg	7	7	7 First Thursday 17:00	7	7 Cabinet Bosberaad	7 First Thursday 17:00 Council - Cape Winelands
8		8 Cabinet Bosberaad MPAC - Langeberg	8 Cabinet 10:00 DCFtech - Overberg MPAC - Langeberg	8	8	8 DCF & MMF - Garden Route	8	8 MPAC - George	8	8	8 Cabinet Bosberaad MPAC - Langeberg	8
9		9 State of the Nation Address (SONA) Adjustment Budget - Bergrivier Adjustment Budget - Theewaterskloof DCF & MMF - Garden Route	9 MPAC - Overberg DM MPAC - Theewaterskloof	9	9 Council - Saldanha Bay MPAC - George	9 Audit Committee - Bergrivier	9	9 NATIONAL WOMEN'S DAY	9	9 PTM 14:00	9	9
10		10 Diplomatic & Consular Corps Brunch MPAC - Theewaterskloof	10	10 FAMILY DAY	10 Cabinet 10:00 MPAC - Langeberg	10	10	10 MAYCO - George MPAC - Overberg DM	10	10 MPAC - George	10	10
11		11	11	11 MPAC - George	11	11	11 MPAC - George	11	11 IGC 14:00	11 PG MTEC 1 Engagements MPAC - Langeberg	11	11 PTM 14:00
12		12	12	12 MAYCO - Overstrand MPAC - Langeberg	12	12 MAYCO and MM - Bergrivier	12	12	12 MPAC - George	12 PG MTEC 1 Engagements MAYCO - George	12	12 MPAC - George
13		13 PTM 14:00	13 PTM 14:00	13 MMs & HODs Working Retreat MAYCO - George	13	13 MPAC - George Audit Committee - West Coast DM	13 MAYCO - George	13	13 MPAC - Saldanha Bay	13 PG MTEC 1 Engagements	13 HOD evaluations	13 Cabinet 10:00 MAYCO - Swartland
14		14 MAYCO - Bergrivier MAYCO - Saldanha Bay MAYCO - Mossel Bay MPAC - George	14 Provincial Budget Day MPAC - George	14 MMs & HODs Working Retreat MPAC - Theewaterskloof	14	14 MPAC - Overberg DM Exec MAYCO - Swartland MAYCO - Overstrand Audit Committee - Mossel Bay	14	14 Cabinet Outreach SALGA Working Groups	14 MAYCO - George	14	14 HOD evaluations MPAC - George	14 MAYCO - George
15		15 PTM (Budget) MAYCO - Swartland MAYCO - Overstrand Audit Committee - Saldanha Bay	15 MAYCO - Overstrand	15	15 Cabinet Outreach MAYCO and MM - Bergrivier	15 MAYCO - George Local Labour Forum - Swartland	15	15 Cabinet Bosberaad SALGA Working Groups	15	15	15 HOD evaluations MAYCO - Swartland MPAC - Saldanha Bay DCFtech - Overberg	15
16	PTM 14:00 MAYCO - Bergrivier	16 State of the Province Address (SOPA) MAYCO - George Local Labour Forum - Swartland Local Labour Forum - Mossel Bay DCF - West Coast	16 MAYCO - George Local Labour Forum - Swartland	16	16 Cabinet Bosberaad MAYCO - Mossel Bay	16 YOUTH DAY	16	16 Cabinet Bosberaad MAYCO - Swartland DCFtech - Overberg SALGA Working Groups	16	16 PG MTEC 1 Engagements	16 HOD evaluations MAYCO - George Local Labour Forum - Swartland DCF - West Coast	16 DAY OF RECONCILIATION
17	MTBPC 2 MPAC - George	17 SOPA Debate	17	17 PTM 14:00 Local Labour Forum - Overberg	17 Cabinet Bosberaad MAYCO - Swartland MAYCO - Overstrand	17	17 PTM 14:00 Local Labour Forum - Overberg DM	17 Local Labour Forum - Swartland DCF - West Coast SALGA Working Groups	17	17 PG MTEC 1 Engagements Special MAYCO - Saldanha Bay MAYCO - Mossel Bay	17 HOD evaluations	17
18	MAYCO - Swartland	18	18	18 MAYCO - Bergrivier MAYCO - Mossel Bay	18 MAYCO - George Local Labour Forum - Swartland Local Labour Forum - Mossel Bay	18	18 MAYCO - Mossel Bay	18 SALGA Working Groups	18 MTBPC 1	18 Cabinet 10:00 MAYCO - Swartland	18	18
19	MAYCO - George Local Labour Forum- Swartland MPAC - Saldanha Bay MPAC - West Coast DM	19	19	19 Cabinet 10:00 MAYCO - Swartland MAYCO - Langeberg Audit Committee - Saldanha Bay	19	19 Local Labour Forum - Overberg DM	19 Cabinet 10:00 MAYCO - Swartland	19	19 MTBPC 1 MAYCO - Saldanha Bay MAYCO - Mossel Bay	19 Local Labour Forum - Swartland Local Labour Forum - Mossel Bay MPAC - Overberg DM	19	19

20		20	IGC 14:00	20		20	Local Labour Forum - Swartland Local Labour Forum - Mossel Bay Audit Committee - West Coast DM	20		20	DCF - West Coast MAYCO - Bergrivier MAYCO - Mossel Bay Special Council - Saldanha Bay	20	Local Labour Forum - Swartland Local Labour Forum - Mossel Bay	20		20	Cabinet 10:00 MAYCO - Swartland MAYCO - Langeberg	20		20	PTM 14:00	20	
21		21	Local Labour Forum - Overberg DM Audit Committee - West Coast DM	21	HUMAN RIGHTS DAY	21	Audit Committee - Theewaterskloof	21		21	Cabinet 10:00 MAYCO - Langeberg MPAC - Saldanha Bay DCF - Overberg	21		21	PTM 14:00 MAYCO - Overberg DM Council - Overberg DM	21	Local Labour Forum - Swartland Local Labour Forum - Mossel Bay	21		21	Local Labour Forum - Swartland MAYCO - Saldanha Bay MAYCO - Mossel Bay	21	
22		22	Cabinet 10:00 MAYCO - Langeberg	22	Water Indaba Exec MAYCO - Swartland MAYCO - Langeberg MAYCO - Mossel Bay MPAC - Saldanha Bay DCF - Overberg	22		22	Local Labour Forum-Overberg DM	22	Local Labour Forum - Mossel Bay	22		22	Audit Committee - Swartland MAYCO - Mossel Bay Special Council - Saldanha Bay MPAC - West Coast DM	22		22		22	Cabinet 10:00 MAYCO - Langeberg	22	
23		23	Council - Theewaterskloof Council - Mossel Bay Council - George	23	Water Indaba Council - Theewaterskloof Local Labour Forum - Mossel Bay	23		23	MAYCO - Bergrivier Local Labour Forum - Theewaterskloof	23		23		23	Cabinet 10:00 MAYCO - Langeberg	23		23	PTM 14:00 Local Labour Forum - Overberg DM	23	Local Labour Forum - Mossel Bay	23	
24	MAYCO - Bergrivier Local Labour Forum - Theewaterskloof MPAC - Swartland	24	MPAC - Theewaterskloof DCF & DCFTECH - Cape Winelands	24		24	Council - Overberg DM	24	Cabinet 10:00 MAYCO - Langeberg Special Council - West Coast DM	24		24	Local Labour Forum - Mossel Bay Council - Cape Winelands	24	HERITAGE DAY	24	MPAC - Swartland MPAC - West Coast DM	24		24	DCF & DCFtech - Cape Winelands	24	
25	Cabinet 9:00 Council - Theewaterskloof Council - West Coast DM	25		25		25	MAYCO - Bergrivier MAYCO - Saldanha Bay Council - Bergrivier Council - Langeberg MPAC - Swartland MPAC - West Coast DM Audit Committee - Overberg DM	25	Council - Swartland Council - Mossel Bay Council - George Special MAYCO - Saldanha Bay	25		25	MPAC - West Coast DM Special Council - Langeberg	25	DCF & DCFtech - Cape Winelands Audit Committee - Overberg DM	25	HERITAGE DAY OBSERVED	25	MAYCO - Langeberg Council - Cape Winelands	25		25	CHRISTMAS DAY
26	Special MAYCO - Saldanha Bay Council - Swartland Council - George Audit Committee - Overberg DM	26		26		26	Council - Theewaterskloof Council - Swartland Special Council - Saldanha Bay Council - Overstrand Council - Mossel Bay Council - George	26	DCF & DCFtech - Cape Winelands	26	MAYCO - Overberg DM	26		26		26	Council - Langeberg	26	Council - Swartland Special Council - Saldanha Bay Council - Mossel Bay Council - George Audit Committee - West Coast DM	26		26	DAY OF GOODWILL
27	MPAC - Theewaterskloof	27	PTM 14:00 MAYCO - Overberg DM Council - Overberg DM	27	PTM 14:00 MAYCO - Overberg DM Council - Overberg DM	27	FREEDOM DAY	27		27	MAYCO - Bergrivier Council - Bergrivier Council - Langeberg	27	Council - Swartland Special Council - Saldanha Bay Council - Mossel Bay Council - George	27		27	Audit Committee - Saldanha Bay	27	Audit Committee - Overberg DM	27	IGC 14:00 Local Labour Forum-Overberg DM	27	
28		28	PCF 09:00 MAYCO - Bergrivier Council - Bergrivier Audit Committee - Swartland Audit Committee - Mossel Bay Special Council - Saldanha Bay Council - Overstrand Council - Langeberg	28	MAYCO - Bergrivier Special MAYCO - Saldanha Bay Local Labour Forum - Theewaterskloof Council - Langeberg	28		28		28	Council - Overberg DM Council - Overstrand Audit Committee - Saldanha Bay Audit Committee - Overberg DM	28		28	Cabinet Outreach Local Labour Forum - Overberg DM Council - Cape Winelands	28	Council - Saldanha Bay Council - Mossel Bay Council - George	28		28	MINMAY 09:00 Audit Committee - Swartland	28	
29				29	Cabinet 10:00 Special Council - Theewaterskloof Council - Overstrand Special Council - West Coast DM Tabling of Budget - Overstrand	29		29	MAYCO - Overberg DM Council - Overberg DM Council - Mossel Bay	29	Local Labour Forum - Bergrivier Council - Mossel Bay Council - George	29		29	PCF 09:00 Audit Committee - Swartland Council - Langeberg	29		29		29	Audit Committee - Saldanha Bay DCF - Overberg	29	
30	MAYCO - Overberg DM Special Council - Saldanha Bay Special Council - Overstrand Council - Overberg DM Adjustment Budget - Overstrand			30	Local Labour Forum - Bergrivier Council - Swartland Special Council - Saldanha Bay Council - Mossel Bay Council - George	30		30	MAYCO - Bergrivier Council - Bergrivier Special Council - Theewaterskloof Special Council - Saldanha Bay Council - Langeberg Audit Committee - Swartland	30		30		30	Council - West Coast DM Audit Committee - Saldanha Bay DCF - Overberg	30		30	MAYCO - Overberg DM Council - Overberg DM	30	Council - Saldanha Bay Council - Mossel Bay Council - George Audit Committee - West Coast DM	30	
31	Special Council - Langeberg			31		31	Council - Overstrand			31	PTM 14:00	31	Council - Swartland Council - Mossel Bay Council - George			31	Council - Langeberg			31			

Weekends	
Public Holidays	
Provincial Government	
MAYCO / EXEC MAYCO	
Audit Committee / Audit & Audit Perf.	
MPAC / Special MPAC	
Council / Special Council	
WCMMF	
DCFTECH / DCF	
SALGA AND NATIONAL	

Local Labour Forum	
Sector Engagement / Mun, Advisory Forum	
Tabling of Draft Budget / Adjustment Budget	

# **SECTION 2**

## **FINANCE**

## Section 2: Finance

ITEM M/2/145/08/23

### OPCAR REPORT 2020-2022

**Portfolio Comm:** Finance and Corporate Services  
**File Ref:** 9/1/7

**Demarcation:** All Wards  
**Delegation:** MayCo

**Attachments:** Annexure “A” – (OPCAR Report 2020-2022)

**Report from:** Director: Financial Services

**Author:** Manager: AFS, Treasury & Accounting

**Date:** 13 July 2023

### **PURPOSE OF THE REPORT**

The purpose of this report is to show the progress regarding the 2021-22 and previously rolled-over action plans on findings on the Management report done by the Auditor General.

### **BACKGROUND /DISCUSSION**

The report entails the breakdown of each Audit finding into tasks to ensure that the root cause of the finding is addressed and to put measures in place to avoid a reoccurrence of each finding.

The report shows the progress on each individual task within a finding as well as the due dates and responsible officials.

### **FINANCIAL IMPLICATION**

No financial implication

### **EXECUTIVE SUMMARY**

The Report entails the overall progress with regards to Audit findings as indicted in Annexure “A”.

### **RELEVANT LEGISLATION**

Municipal Finance Management Act (Act no 56 of 2003):  
Section 131 Issued Raised by Auditor-General in audit reports.

- (1) A municipality must address any issues raised by the Auditor-General in an audit report. The mayor of a municipality must ensure compliance by the municipality with this subsection.

## **Section 2: Finance**

### **Comments: Acting Director Corporate Services/ Manager: Legal Services**

The recommendation by the Municipal Manager is supported.

### **Comments: Director Community Services**

The recommendation by the Municipal Manager is supported.

### **Comments: Director Engineering Services**

The recommendation by the Municipal Manager is supported.

### **Comments: Director Planning and Development**

The recommendation by the Municipal Manager is supported.

### **RECOMMENDED BY THE MUNICIPAL MANAGER**

That the content of the OPCAR report 2020-2022, be noted.

### **RECOMMENDED BY THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE**

That the content of the OPCAR report 2020-2022, be noted.

# Operation Clean Audit Report (OPCAR) 2020-21 (Outstanding Matters)

01 July 2023

Annexure A

Overall  
Percentage  
Complete

97.2%

Overdue Tasks	Overdue tasks not yet started	Overdue tasks started but not complete	Overdue Unreviewed tasks	Completed tasks	Tasks With Future Dates	Total
<b>New Findings</b>						
Office of The Municipal Manager	0	1	0	4	0	5
Felix Martin Lötter	0	0	0	3	0	3
Mbulelo Memani	0	1	0	1	0	2
<b>Financial Services</b>						
Andre Zindlu	0	0	0	5	0	5
<b>Total</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>9</b>	<b>0</b>	<b>10</b>
<b>Repeat Findings</b>						
Office of The Municipal Manager	0	0	0	11	0	11
Felix Martin Lötter	0	0	0	8	0	8
Mbulelo Memani	0	0	0	3	0	3
<b>Community Services</b>						
Melony Anne Paulsen	0	0	0	3	0	3
<b>Corporate Services</b>						
Thembekile Machelesi	1	0	0	2	0	3
<b>Financial Services</b>						
Andre Zindlu	0	0	0	5	0	5
Izak Pretorius	0	0	0	3	0	3
Ntho Maredi	0	0	0	9	0	9
Warren Beazick	0	0	0	1	0	1
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>0</b>	<b>35</b>
<b>Grand Total</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>43</b>	<b>0</b>	<b>45</b>

## Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
Repeat Findings	47		30 January 2022	OPCAR - 20.07	Izak Pretorius	Emrald Leandra Yeolind Saayman	Disclose the irregular expenditure resulting from the non-compliance in COMAF 47, in the notes to the annual financial statements.	Complete & Reviewed - 100%	[Izak Pretorius - 10 Mar 2022 14:36] AFS was amended and submitted on 28th of January 2022	100
			28 February 2022	OPCAR - 20.03	Ntho Maredi	Phelisa Casa	Appoint a delegated official(s) or committee(s) within the municipality to perform the contract monitoring.	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 11:50 AM] The below comments of Acting Manager: SCM are supported. For the purpose of the task on hand, the Managers' SDBIP must include contract management. Each Manager must be held accountable for his/her own projects. As a result, the status of the task had to classify as completed for review. [Phelisa Casa - 6/30/2022 7:23 PM] As per section 54(8)(e) of the SCM Policy contract monitoring is the responsibility of the contract managers and SCM can not oversee this responsibility as managers reports to directors. SCM's advise is that the contract monitoring is linked to each manager's SDBIP to ensure implementation.	100
				OPCAR - 20.02	Ntho Maredi	Phelisa Casa	Clearly define the measures on how to monitor performance regarding the contract, before the contract commences.	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 12:00 PM] The monitoring of the performance of contract is still the responsibility of the Project Manager. The project specifications should include process to be followed in terms of monitoring the performance of contractors. It is on that basis that the status of the task had been classified complete and subject to review. [Phelisa Casa - 6/30/2022 7:25 PM] BSC ensures that specifications are measurable and that GCC ensures performance of contracts however the institution needs to ensure contract monitoring which is clearly defined on section 54(8)(e) of the SCM Policy.	100
				OPCAR - 20.01	Ntho Maredi	Phelisa Casa	Evaluate for each procurement whether contract monitoring measures are applicable or not, based on the nature of the contract.	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 1:32 PM] Contract Monitoring is the responsibility of the Project Managers. [Phelisa Casa - 6/30/2022 7:20 PM] BSC when compiling specification ensures that GCC and specifications are adhered to however as per section 54(8)(e) of the SCM Policy. Contract Monitoring is the responsibility of contract managers.	100
			30 June 2022	OPCAR - 20.06	Ntho Maredi	Phelisa Casa	Maintain a register of which contracts are subject to contract monitoring or add this as a column in the existing contract register.	Complete & Reviewed - 100%	[Ntho Maredi - 7/6/2022 10:33 AM] This OPCAR item is for Project Managers and not for SCM. The Project Managers must ensure the monitoring of the contractors on site and to report to SCM on the performance of those contractors. It will be impractical for SCM officials to travel from site to side every day monitoring the performance of contractors. The PMs are also familiar with the job specs and the level of articulation to those specs, as a result, it gives PM's an upper hand to monitor their contractors than it expected on SCM officials. However, SCM compiles the contract monitoring spreadsheet per the comments of Acting Manager: SCM above. [Phelisa Casa - 3/28/2022 12:37 PM] I meant Section 54 (8)(d) of the SCM Policy [Phelisa Casa - 3/28/2022 12:28 PM] SCM ensure to issue a spreadsheet on contract monitoring however as per section 54(8)(e) is the prerogative of a project manager. this OPCAR should be linked to manager's SDBIPs (Performance Management) to ensure that this is done by the relevant officials	100

## Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
Repeat Findings	47	30 June 2022	OPCAR - 20.05	Ntho Maredi		Maintain formal records of the outcome of the monitoring process performed on each occasion.	Complete & Reviewed - 100%	[Izak Pretorius - 26 Oct 2022 08:21] [Ntho Maredi - 10/25/2022 2:11 PM] Task completed [Ntho Maredi - 10/25/2022 2:11 PM] Task completed [Ntho Maredi - 8/2/2022 2:47 PM] WIP	100
			OPCAR - 20.04	Ntho Maredi	Phelisa Casa	Ensure that these officials meet on a regular basis (e.g. weekly, monthly) during the lifetime of the contract(s)	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 1:28 PM] The monitoring of the performance of contract is still the responsibility of the Project Manager. [Phelisa Casa - 3/28/2022 12:51 PM] SCM ensure to issue a spreadsheet on contract monitoring however as per section 54(8)(d) is the prerogative of a project manager. this OPCAR should be linked to manager's SDBIPs (Performance Management) to ensure that this is done by the relevant officials. Same as OPCAR 20.06- Contract Monitoring belongs to Contract Managers (blank)	100
	38	28 February 2022	OPCAR - 39.04	Thembekile Machelesi	Venus Cunningham	Adapt the current poor performance management policy to appropriately account for those staff members affected with poor performance.	Not yet started		0
			OPCAR - 39.03	Thembekile Machelesi	Venus Cunningham	Make all employees aware of the PMS process and give them an opportunity to contribute to the annual performance requirements and the impact of poor performance within the organization.	Complete & Reviewed - 100%	[Izak Pretorius - 02 Sep 2022 11:35] Complete [Venus Cunningham - 8/1/2022 4:18 PM] Another Roadshow and Information Sessions will be scheduled by HRM later in the year.	100
			OPCAR - 39.01	Felix Martin Lötter	Lynette Jansen	Develop and adopt a PMS system for all the staff of Bitou, that includes a performance agreement, predetermined performance objectives per employee, a performance evaluation and assessment process.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:49] Plan drafted, process underway to cascade IPM done to all levels of the Organization to be finalized 30 June 2023 [Aseza Arthur Gungubele - 3/24/2022 12:48 PM] We have requested Mosselbay Municipality to assist on cascading down individually performance.	100
		30 June 2022	OPCAR - 39.02	Felix Martin Lötter	Lynette Jansen	Develop and action an implementation plan to ensure that the PMS system is functional by the start of the new financial year to ensure compliance to Section 67(1)(d) of the Municipal Systems Act	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:48] Plan drafted, process underway to cascade IPM done to all levels of the Organization	100
	33	30 January 2022	OPCAR - 12.02	Felix Martin Lötter	Lynette Jansen	Make the necessary adjustments to the APR to ensure that the performance indicators and performance targets presented and disclosed in the APR are consistent with those in the SDBIP.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:41] Matter was dealt with in the subsequent year.	100
			OPCAR - 12.04	Felix Martin Lötter	Lynette Jansen	Description of measures taken to improve performance as disclosed in the APR to be reviewed and APR accordingly amended.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:38] Review took place in the subsequent report.	100
		31 August 2022	OPCAR - 12.03	Felix Martin Lötter	Lynette Jansen	Measures to improve performance to be amended to the following: Contract management and supervision measures to be improved to achieve target.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:41] Matter was dealt with in the subsequent year.	100
			OPCAR - 12.01	Felix Martin Lötter	Lynette Jansen	Ensure that adequate reviews are performed between the SDBIP and the APR, to ensure that they report consistently, accurately and in line with the SDBIP.	Complete & Reviewed - 100%	[Izak Pretorius - 02 Sep 2022 11:38] Complete [Aseza Arthur Gungubele - 3/30/2022 4:11 PM] The report is in line with the SDBIP	100
	32	30 January 2022	OPCAR - 22.06	Izak Pretorius	Emrauld Leandra Yeolind Saayman	Amended the annual financial statements by disclosing the expenditure incurred As identified in COMAF 32, as irregular expenditure in the notes.	Complete & Reviewed - 100%	[Izak Pretorius - 10 Mar 2022 14:32] AFS was amended and submitted on 28th of January 2022	100



## Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
Repeat Findings	32	28 February 2022	OPCAR - 22.04	Ntho Maredi	Phelisa Casa	Ensure compliance to SCM Regulation 45 where applicable to the awards as per COMAF 32.	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 1:00 PM] Internal staff must declare their interest. Failure which must result to consequence management being applied by Management. [Phelisa Casa - 6/14/2022 4:02 PM] SCM requires both the internal employees to declare their interest however this can only be streamlined by HRM and align these within the employee related policies. SCM relies on bidders to correctly declare their interest as we continuously requests BBD 4 forms at the same time we rely on CSD and DBSA databases for relevant information to verify further the information of suppliers. the Auditor General has access to CAAT Databases which the municipality does not have access on.	100	
	22	30 June 2022	OPCAR - 22.05	Ntho Maredi	Phelisa Casa	Ensure compliance to SCM Regulation 45 where applicable to the awards for the Financial year.	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 1:02 PM] Information has been submitted to AFS Division. [Phelisa Casa - 6/14/2022 1:31 PM] SCM keeps record of Section 45- Related parties for the 2021/22 financial year for reporting on AFS [Phelisa Casa - 3/28/2022 12:39 PM] SCM keeps record of Section 45- Related parties for the 2021/22 financial year for reporting on AFS	100	
22	30 January 2022	OPCAR - 22.03	Thembekile Machelesi	Venus Cunningham	Ensure that all employees annually declare their private and business interests to identify any potential conflict of interest between employees and suppliers.	Complete & Reviewed - 100%	[Izak Pretorius - 02 Sep 2022 11:23] Complete [Ntho Maredi - 8/2/2022 5:05 PM] Communiques were sent to all employees to declare their private and business interest. [Ntho Maredi - 8/2/2022 1:09 PM] Communiques were sent to all employees to declare their private and business interest. [Ntho Maredi - 8/2/2022 1:07 PM] Communiques were sent to all employees to declare their private and business interest. [Venus Cunningham - 8/1/2022 4:15 PM] Another e-mail was be send to remind employees to declare their private and business interest	100		
22	31 August 2022	OPCAR - 22.02	Mbulelo Memani	Doris Xego	Apply consequence management to the suppliers and officials in terms of legislative requirements, as per investigated report.	Complete & Reviewed - 100%	[Izak Pretorius - 02 Sep 2022 11:39] Complete [Doris Xego - 8/22/2022 11:54 AM] task has been complete [Doris Xego - 5/31/2022 10:25 AM] Report submitted to Council by MPAC with recommendations to write off as well as Consequence management to be implemented to officials found to have contravened SCM policy.	100		
22	31 August 2022	OPCAR - 22.01	Mbulelo Memani		Investigated false declarations of suppliers and officials and report to MPAC for Consequence Management.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:37] The municipality relies on staff and suppliers to declare their interest, accurately and honestly. The Municipality unfortunately do not have electronic or CAAT systems to verify whether declarations is true of false. [Akhona Noholozza - 10/19/2022 11:19 AM] documentation to pertaining to the matter to be circulated to the members of the DC	100		
22	30 January 2022	OPCAR - 9.01	Felix Martin Lötter	Lynette Jansen	Management must update the annual performance report to reflect the actual achievement for the indicator based on a reliable portfolio of evidence.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:34] Matter resolved in the subsequent year.	100		
22	31 August 2022	OPCAR - 9.02	Felix Martin Lötter	Lynette Jansen	Strengthen review processes of the Annual Performance report, such as recalculating the listing used to determine the reported achievement, to ensure that the reported achievements are accurate.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:33] Matter resolved in subsequent year	100		

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
Repeat Findings	18	30 April 2022	OPCAR - 31.07	Andre Zindlu		Examine the entire population the misstatements as per COMAF 18 in order to understand the cause of the misstatements and to make the appropriate adjustments.	Complete & Reviewed - 100%	[Andre Zindlu - 8/15/2022 8:09 AM] The rental population has been examined and the register updated with latest rental agreements	100
		30 June 2022	OPCAR - 31.06	Andre Zindlu		Strengthen the review processes to ensure that all revenue from rental agreements are recognised and recorded.	Complete & Reviewed - 100%	[Andre Zindlu - 8/7/2022 7:09 PM] Revenue from rental agreements are recognized and recorded monthly	100
			OPCAR - 31.05	Andre Zindlu		Obtain copies of all the rental agreements and reconcile it to the Register presented to ensure all contracts is accounted for.	Complete & Reviewed - 100%	[Andre Zindlu - 8/5/2022 12:33 PM] Have reconciled/added all rental agreements received with the register	100
			OPCAR - 31.04	Andre Zindlu		Ensure that the Monthly updates of the Rental Register as provided by Facilities Management is captured on the SAMRAS system and that accounts is billed correctly.	Complete & Reviewed - 100%	[Andre Zindlu - 8/1/2022 5:02 PM] The updated rental agreements as received from Facilities has been captured and deductions are done accordingly and receipted accordingly on the system	100
		31 October 2022	OPCAR - 31.03	Melony Anne Paulsen	James Sijama	Monthly update the Rental Contracts register and supply to the Revenue Section to action on.	Complete & Reviewed - 100%	[Melony Anne Paulsen - 12/28/2022 11:28 AM] updated lease register submitted to finance [Melony Anne Paulsen - 12/19/2022 12:35 PM] New lease register developed. Updates submitted to revenue on conclusion of new leases. [James Sijama - 11/2/2022 8:22 AM] Document gets reviewed annually and updated as and when we receive new applications	100
		30 November 2022	OPCAR - 31.01	Melony Anne Paulsen	James Sijama	Create a Standard Operating Procedure in collaboration with Revenue and Legal Sections, to ensure the correct treatment of Rental Agreements.	Complete & Reviewed - 100%	[Melony Anne Paulsen - 12/28/2022 11:15 AM] SOP completed and reviewed for implementation. SOP submitted to revenue, legal and facilities management [James Sijama - 11/2/2022 8:45 AM] Document to be drafted	100
		09 January 2023	OPCAR - 31.02	Melony Anne Paulsen	James Sijama	Create a Rental Contracts register that indicates the start date and annual anniversary date as well as escalation value or percentage.	Complete & Reviewed - 100%	[Melony Anne Paulsen - 12/28/2022 3:57 PM] register completed as per additional request of APAC [Melony Anne Paulsen - 12/19/2022 12:33 PM] Additional info being populated on the lease register as per request of APAC [James Sijama - 11/2/2022 8:38 AM] The lease register for properties is in progress to incorporate the start date, annual anniversary date and escalation %.	100
	03	30 January 2022	OPCAR - 24.02	Izak Pretorius	Emrald Leandra Yeolind Saayman	Adjust the financial statements to accurately account for the commitments disclosure at year end in accordance with the GRAP 17 reporting requirements as per COMAF 3.	Complete & Reviewed - 100%	[Izak Pretorius - 10 Mar 2022 14:40] AFS was amended and submitted on 28th of January 2022	100
		12 August 2022	OPCAR - 24.01	Warren Beazick		Strengthen its review processes of the disclosure notes to the annual financial statements to ensure that all disclosures are complete and accurate.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:46] Dealt with in the AFS Preparation plan [Warren Beazick - 7/29/2022 8:57 AM] Refer to previous notes. [Warren Beazick - 5/19/2022 11:43 AM] Monthly recons including some disclosure info are submitted. Further in-depth review will however be required as part of the overall AFS preparations.	100
	02	28 February 2022	OPCAR - 23.03	Mbulelo Memani	Felix Martin Lötter	Implement RFI, COMAF, OPCAR Task and AFS Preparation Plan task completeness as part of each responsible employee's KPI's to be completed and monitored by Internal Audit Section.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:45] Matter has been dealt with in the new IPM	100
		30 June 2022	OPCAR - 23.02	Ntho Maredi	Vuyokazi Wakeni	Ensure that full and proper records of the financial affairs are kept for all transactions recorded in the Grants statements with regards to Grants and Subsidies paid by Bitou.	Complete & Reviewed - 100%	[Ntho Maredi - 8/2/2022 1:12 PM] The 2021/22 GIA payments were done in line with standards as discussed with AGSA. [Vuyokazi Wakeni - 7/11/2022 8:10 PM] note that business plans, moa's sla's are with the user departments. Expenditure Division provides payment documents.	100

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Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
<b>Repeat Findings</b>	<b>02</b>		30 June 2022	<b>OPCAR - 23.01</b>	Andre Zindlu	<b>Innocent Siyabulela Frans</b>	Ensure that full and proper records of the financial affairs are kept for all transactions recorded in the financial statements with regards to Grants and Subsidies received and spent.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 02 Sep 2022 11:44] Complete	100
<b>New Findings</b>	<b>44</b>		31 January 2022	<b>OPCAR - 44.02</b>	Felix Martin Lötter	<b>Lynette Jansen</b>	Update the annual performance report to reflect the actual achievement for the indicator based on a reliable portfolio of evidence.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 10 May 2023 11:29] Matter resolved. No repeat finding	100
			28 February 2022	<b>OPCAR - 44.01</b>	Felix Martin Lötter	<b>Lynette Jansen</b>	Investigate the total population to ensure that all amounts recorded are valid.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 10 May 2023 11:28] Matter resolved. No repeat finding	100
	<b>29</b>		30 April 2022	<b>OPCAR - 37.03</b>	Felix Martin Lötter	<b>Lynette Jansen</b>	Update the annual performance report to reflect the actual achievement for the indicator based on a reliable portfolio of evidence.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 10 May 2023 11:26] No repeat finding, as matter have been addressed	100
				<b>OPCAR - 37.02</b>	Andre Zindlu		Investigate the population to ensure that all amounts as per COMAF 29, that should be included, are recorded. Provide information and supporting evidence to PMS Section.	<b>Complete &amp; Reviewed - 100%</b>	[Andre Zindlu - 8/7/2022 6:47 PM] The report with supporting evidence has been submitted to PMS section [Andre Zindlu - 5/3/2022 12:42 PM] The report was submitted as at end December 2021 and will be submitted on 30 June 2022	100
			30 June 2022	<b>OPCAR - 37.01</b>	Andre Zindlu		Strengthen its review processes to ensure that the reported achievements in the annual performance report are complete.	<b>Complete &amp; Reviewed - 100%</b>	[Andre Zindlu - 8/5/2022 12:54 PM] The reported achievements reported have been reviewed and are complete	100
	<b>06</b>		20 June 2022	<b>OPCAR - 25.03</b>	Andre Zindlu		Examine the entire population to which the misstatement in COMAF 6 relates to understand the cause of the misstatement and to make the appropriate adjustments.	<b>Complete &amp; Reviewed - 100%</b>	[Andre Zindlu - 1/31/2023 7:07 PM] The total population has been examined and the necessary adjustments has been effected. [Andre Zindlu - 8/7/2022 7:14 PM] The total population examination is about 80% complete. The section is examining the total population of debtors to ensure that all that should be charged basic water are charged correctly. [Andre Zindlu - 8/7/2022 6:44 PM] The total population examination is about 80% complete. The section is examining the total population of debtors to ensure that all that should be charged basic water are charged correctly. [Andre Zindlu - 5/3/2022 12:39 PM] The total population examination is about 40% complete. The section is examining the total population of debtors to ensure that all that should be charged basic water are charged correctly.	100
			30 June 2022	<b>OPCAR - 25.02</b>	Andre Zindlu		Reconcile basic charges levied to the billing report to ensure that this is complete.	<b>Complete &amp; Reviewed - 100%</b>	[Andre Zindlu - 8/5/2022 12:56 PM] The service charges reconciliations are done monthly	100
				<b>OPCAR - 25.01</b>	Andre Zindlu		Strengthen the review processes to ensure that a basic service charge is levied against all erven where water services are being delivered.	<b>Complete &amp; Reviewed - 100%</b>	[Andre Zindlu - 1/31/2023 7:09 PM] The exercise of ensuring that basic water charges are charged to all erven were water are delivered. [Andre Zindlu - 8/8/2022 7:47 AM] An exercise was undertaken to review and ensure that all erven are charged the basic water charge were water are delivered. The exercise is at 75% completion.	100

# Operation Clean Audit Report (OPCAR)

## 2021-22

30 June 2023

Overall  
Percentage  
Complete 57.3%

Overdue Tasks	Overdue tasks not yet started	Overdue tasks started but not complete	Overdue Unreviewed tasks	Completed tasks	Tasks With Future Dates	Total
<b>New Findings</b>						
<b>Office of The Municipal Manager</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>19</b>
Carol Van Staden	0	0	0	2	0	2
Felix Martin Lötter	0	1	0	3	2	6
Herman Nieuwoudt	0	0	0	2	0	2
Hesmarie Bester	0	0	0	1	0	1
Mbulelo Memani	1	0	0	0	1	2
Rouston Plaatjies	2	0	0	0	0	2
Thembinkosi Henge	2	0	0	0	0	2
Xolani Nation Bangela	2	0	0	0	0	2
<b>Community Services</b>	<b>9</b>	<b>1</b>	<b>0</b>	<b>13</b>	<b>1</b>	<b>24</b>
Andile Sakati	0	1	0	1	0	2
Douglas Baartman	2	0	0	0	0	2
Fezile Maki	0	0	0	2	0	2
Hedley Venter	2	0	0	0	0	2
James Sijama	1	0	0	3	0	4
Melony Anne Paulsen	0	0	0	2	0	2
Mia Namntu	2	0	0	0	0	2
Sean Ganga	2	0	0	1	1	4
Siyasanga Vandala	0	0	0	2	0	2
Thandi Twani	0	0	0	2	0	2
<b>Corporate Services</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>4</b>	<b>0</b>	<b>12</b>
Alan Croutz	2	0	0	0	0	2
Andile Namntu	0	0	0	2	0	2
Gavin Gresse	0	0	0	2	0	2
Tanya Wildeman	2	0	0	0	0	2
Thembekile Sydney Machelesi	4	0	0	0	0	4
<b>Economic Development and Planning</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>8</b>
Chris Schliemann	0	0	0	2	0	2
Irvin Varnicker	2	0	0	0	0	2
Lesley Jacobs	1	1	0	0	0	2
Ludolph Gericke	0	2	0	0	0	2
<b>Financial Services</b>	<b>2</b>	<b>5</b>	<b>1</b>	<b>34</b>	<b>28</b>	<b>70</b>
Andre Zindlu	1	3	0	22	6	32
Izak Pretorius	0	0	0	5	7	12
Ntho Maredi	0	1	1	4	3	9
Vuyokazi Wakeni	0	0	0	3	11	14
Warren Beauzick	1	1	0	0	1	3
<b>Engineering Services</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>13</b>
Edward Charles Oosthuizen	0	0	0	0	2	2
Jemaine Cupido	1	0	1	0	0	2
Michael John Rhode	0	0	2	0	1	3
Kenneth Zola Mputa	1	1	0	0	0	2
Sujeeth Sunkar	1	0	0	1	0	2
Victor Warrel Felton	0	0	0	2	0	2

# Operation Clean Audit Report (OPCAR) 2021-22

30 June 2023

Overall  
Percentage  
Complete 57.3%

Overdue Tasks	Overdue tasks not yet started	Overdue tasks started but not complete	Overdue Unreviewed tasks	Completed tasks	Tasks With Future Dates	Total
<b>Total</b>	<b>32</b>	<b>11</b>	<b>4</b>	<b>64</b>	<b>35</b>	<b>146</b>

## Repeat Findings

Office of The Municipal Manager	2	0	0	0	1	3
Mbulelo Memani	2	0	0	0	1	3
Corporate Services	0	0	0	0	1	1
Thembekile Sydney Machelesi	0	0	0	0	1	1
Financial Services	1	0	1	4	4	10
Christopher Payle	1	0	0	0	1	2
Ntho Maredi	0	0	1	4	3	8
<b>Total</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>4</b>	<b>6</b>	<b>14</b>
<b>Grand Total</b>	<b>35</b>	<b>11</b>	<b>5</b>	<b>68</b>	<b>41</b>	<b>160</b>

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Repeat Findings	9		31 January 2023	OPCAR 9.01	Ntho Maredi	Phelisa Casa	Review the SOP to ensure that all awards where local content requirements were included in the Invitation to tender, are reported to DTI, within 30 days the award.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:19 AM] Local content no longer a requirement. [Phelisa Casa - 1/5/2023 9:00 AM] corrective action were done and all awards were reported to DTI, that it be noted as from 16 January 2023 Local content will no longer be a requirement.	100
	6		31 December 2022	OPCAR 6.02	Ntho Maredi	Phelisa Casa	The Section 45 register to be updated on monthly basis and reviewed on quarterly basis to ensure no awards are made that are above R 2000 and not reported in accordance	Completed - 99%	[Phelisa Casa - 7/4/2023 2:51 PM] SCM takes note as indicated on the COMAF the register will be updated on quarterly basis [Phelisa Casa - 1/5/2023 9:07 AM] SCM takes note as indicated on the COMAF the register will be updated on quarterly basis	99
				OPCAR 6.01	Ntho Maredi	Phelisa Casa	Follow up on the possible fraud and implement consequence management where required	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:37 AM] The SCM has got the responsibility to report any fraudulent activities to EMT. The EMT has got the responsibility to implement consequence management. This is in line with John Fairlie's Theory on Segregation of Powers (1923). [Phelisa Casa - 1/5/2023 8:48 AM] this is an EMT/ MM process as I don't have any powers to implement consequence management, that it be noted possible fraud can only be detected by the MM when he follows on section 38 of SCM Policy	100
	39		03 February 2023	OPCAR 39.02	Mbulelo Memani		Ensure that all matters have been investigated and disciplinary board appointed	Not yet started	(blank)	0
				OPCAR 39.01	Mbulelo Memani		Initiate and adopt a consequence management framework through council	Not yet started	(blank)	0
			30 June 2023	OPCAR 39.03	Mbulelo Memani		Ensure that all cases of consequence management is concluded before 30 June	Not yet started	(blank)	0
	32		30 June 2023	OPCAR 32.01	Thembekile Sydney Machelesi	Venus Cunningham	Cascading of Individual Performance Management to lower levels	Not yet started	(blank)	0
	21		30 June 2023	OPCAR 21.01	Ntho Maredi	Phelisa Casa	Communicate the SCM Policy to all, strengthen the SCM Staff structure and internal controls and SOP's.	Completed - 99%	[Ntho Maredi - 6/5/2023 10:03 AM] SCM Policy will be communicated after the implementation of Web System, together with the SOPs, seeing that some of the processes would fall under the user-departments. [Ntho Maredi - 4/13/2023 7:53 AM] SOP's are still a work in progress. However, regular briefs, internal communiques and workshops are conducted around the SCM Policy and procedures needing to be followed on. [Phelisa Casa - 1/5/2023 9:27 AM] SCM has and continuously does workshop internal controls and SOPs to SCM personnel. that SCM is in process to update SCM SOPs	99
	2		30 June 2023	OPCAR 2.01	Christopher Payle		Ensure that the latest budget documents as approved by council, are properly filed, and used when populating the Budget Comparison Schedule Information	Not yet started	(blank)	0
	19		31 January 2023	OPCAR 19.03	Ntho Maredi	Phelisa Casa	Provide the necessary information to the AFS section to amend the AFS comparative year.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:20 AM] Task completed [Phelisa Casa - 1/5/2023 8:59 AM] amendments were done and provided to AFS upon finalization of the Management Report for 2021/22 financial year therefore this action plan should not have been created.	100
				OPCAR 19.01	Ntho Maredi	Phelisa Casa	Investigate the entire population of irregular expenditure to ensure that all amounts recorded are accurate.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:16 AM] Task completed [Phelisa Casa - 1/5/2023 9:08 AM] An investigation was done on entire population of irregular expenditure and all amount recorded tally	100

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Repeat Findings	19		30 June 2023	OPCAR 19.04	Ntho Maredi	Phelisa Casa	Strengthen the review processes on the irregular expenditure register to ensure that all amounts captured in the register agrees to the supporting evidence.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 7:57 AM] The review process to the recording and registration of Irregular Expenditure has been strengthened. Task completed. [Phelisa Casa - 1/5/2023 9:12 AM] Invoice to be captured by SCM Admin once given a go ahead by CFO and MM, then once captured on the Irregular Expenditure register that the SCM Manager to sign-off as proof of review	100
				OPCAR 19.02	Ntho Maredi		Ensure that a copy of invoice versus payment reconciliation is done to ensure correct payments done are in line identified irregular expenditures.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:03 AM] The copy of the invoice utilized to register the Irregular Expenditure is always attached on the IE Register. This is sufficient evidence to proof that the said invoice, as signed by the Project Manager for payment, has been registered as IE. Task must be closed [Phelisa Casa - 1/5/2023 8:42 AM] this action plan does not belong to SCM as we don't do payments and checking of invoices for correctness this should be moved to Payables	100
	15		31 January 2023	OPCAR 15.01	Christopher Payle		Set up monthly / quarterly budget meetings with all budget holders to ensure that all budget holders are held accountable where budgets are overspent.	Not yet started	(blank)	0
New Findings	8		30 June 2023	OPCAR 8.01	Felix Martin Lötter	Lynette Jansen	Performed adequate reviews between the actual reported results for the year as reported in the annual performance report against the listings submitted as evidence to support the actual achievements f	Not yet started	(blank)	0
	7		15 March 2023	OPCAR 7.01	Felix Martin Lötter	Lynette Jansen	Sought guidance from provincial treasury/national treasury as to the reporting requirements where indicators are removed during the year.	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:58] Matter resolved [Felix Martin Lötter - 1/4/2023 12:09 PM] Time frame not realistic	100
	45		28 February 2023	OPCAR 45.04	Andre Zindlu		Investigate the full population of water revenue to ensure that water revenue is complete and do correction journals where applicable and provide the corrections to the AFS Section	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:11 PM] A reconciliation of water billing has been done and the corrections affected. The correction journals are provided to the AFS section to support all corrections.	100
				OPCAR 45.03	Andre Zindlu		Investigate the full population of rates revenue to ensure that rates revenue is complete and do correction journals where applicable and provide the corrections to the AFS Section	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:17 PM] Rates reconciliations are done monthly and corrections support submitted to AFS	100
				OPCAR 45.02	Andre Zindlu		Strengthen the review processes on the date of meter reading to ensure that the right tariff is used for charging the account-holder and apportioning is done in accordance with the tariff policy for t	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:16 PM] Meter reading exception reports are run every month and the necessary corrections and averaging done in situations were long readings are received.	100
				OPCAR 45.01	Andre Zindlu		Strengthen the review processes to ensure that service charges revenue is recorded in the period that the transaction occurred per the accrual basis of accounting principle.	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:23 PM] The system has been setup and all prior year corrections processed against retained earnings for prior year.	100
			07 July 2023	OPCAR 45.05	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Started	[Izak Pretorius - 04 Jul 2023 14:58] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 12 May 2023 08:25] Requested information from the Revenue section, but none yet received. [Izak Pretorius - 05 May 2023 10:06] No Corrections received yet.	1

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New Findings	44		31 January 2023	OPCAR 44.01	Andre Zindlu		Ensure that the Fines impairment and write-off policy is updated an approved by council to ensure that impairment is correctly calculated and accounted for.	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:39 PM] The fines impairment policy for the municipality remains as previous financial years and the calculation for the AFS has been corrected accordingly.	100
			28 February 2023	OPCAR 44.02	Andre Zindlu		Reconcile the fines population for 2021-22 to ensure that fines impairment is calculated by following the updated policy for fines. Do the correction journals and provide the correction information to	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:20 PM] The municipality has reviewed the population of fines and noted that the municipality had in current year included some extra fines. The indicators have been corrected on the Fines Recon for the SPEED fines and accordingly the corrections provided to AFS section.	100
			07 July 2023	OPCAR 44.03	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Started	[Izak Pretorius - 04 Jul 2023 14:57] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 12 May 2023 08:24] Requested information from the Revenue section, but none yet received. [Izak Pretorius - 05 May 2023 10:06] No Corrections received yet.	1
	43		31 March 2023	OPCAR 43.02	James Sijama		Ensure that valid lease agreements are in place to support all lease rentals charged and recorded on the Lease Register.	Complete & Reviewed - 100%	[James Sijama - 4/3/2023 11:40 AM] Done [Andre Zindlu - 4/3/2023 10:31 AM] New lease agreements have been developed and implemented	100
				OPCAR 43.01	James Sijama		Draft new rental agreements for all expired and lost rental agreements and ensure the rent is market related and include escalation fee after a certain interval	Complete & Reviewed - 100%	[James Sijama - 4/3/2023 11:38 AM] completed	100
	41		03 July 2023	OPCAR 41.01	Felix Martin Lötter	Lynette Jansen	Include indicators in the municipality's IDP and SDBIP to measure service delivery to the informal settlements.	Not yet started	(blank)	0
	40		30 June 2023	OPCAR 40.03	Andre Zindlu		Ensure that all water meters are encoded by performing a completeness check on all routes where meters are read	Not yet started	(blank)	0
				OPCAR 40.01	Andre Zindlu		Investigate the full population of water revenue to ensure that water revenue is complete and do correction of error Journals. Provide the Correction of Error information to the AFS Section.	Not yet started	(blank)	0
	4		31 March 2023	OPCAR 40.02	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Not yet started	[Izak Pretorius - 04 Jul 2023 14:57] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 05 May 2023 10:06] No Corrections received yet.	0
							Initiate and complete an audit on all Employee Records on the HR/Payroll System and verify with the employee's personal details as per his/her employee personnel file.	Not yet started	(blank)	0
							Adequately reconcile the PAYE, UIF and SDL supporting schedules to the SARS EMP201 submissions to ensure that these are in agreement prior to the reporting thereof in the financial statements	Complete & Reviewed - 100%	[Vuyokazi Wakeni - 3/29/2023 10:27 AM] done. [Vuyokazi Wakeni - 3/10/2023 10:16 AM] PAYE, UIF & SDL reconciled against the EMP 201 & SARS Statement of Account	100
	37		30 December 2022	OPCAR 37.01	Vuyokazi Wakeni	Busisiwe Ndzongo	Strengthen review processes on the AFS line items to ensure the accuracy in the presentation of these line items and notes presented in the annual financial statements prior to submission thereof for	Complete & Reviewed - 100%	[Vuyokazi Wakeni - 3/29/2023 10:29 AM] done on monthl basis [Vuyokazi Wakeni - 3/10/2023 10:33 AM] a new process of preparing journals has been introduced by Manager - AFS to ensure that transacting is done as per MSCOA	100



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New Findings	37		07 July 2023	OPCAR 37.05	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Started	[Izak Pretorius - 04 Jul 2023 14:56] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 12 May 2023 08:22] Requested information from the Expenditure section, but none yet received. [Izak Pretorius - 01 Mar 2023 08:35] No information received yet	1
			31 July 2023	OPCAR 37.04	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Annual bonus/13th cheque and do the corrections for 2020-21. Provide correction of error information	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:31 AM] in progress	25
				OPCAR 37.03	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Leave Pay and do the corrections for 2020-21. Provide correction of error information to the AFS Sect	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:42 AM] in progress	25
				OPCAR 37.02	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Performance Bonus and do the corrections for 2020-21. Provide correction of error information to the	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:41 AM] in progress	25
	35		07 June 2023	OPCAR 35.07	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Started	[Izak Pretorius - 04 Jul 2023 14:54] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 12 May 2023 08:22] Requested information from the Expenditure section, but none yet received. [Izak Pretorius - 01 Mar 2023 08:34] No information received yet	1
			17 July 2023	OPCAR 35.01	Vuyokazi Wakeni	Busisiwe Ndzongo	Strengthen review processes on the AFS line items to ensure the accuracy in the presentation of these line items and notes presented in the annual financial statements prior to submission thereof for	Complete & Reviewed - 100%	[Vuyokazi Wakeni - 3/29/2023 10:27 AM] done on monthly basis. [Vuyokazi Wakeni - 3/10/2023 10:25 AM] in progress	100
			31 July 2023	OPCAR 35.06	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Contribution to post employment medical and do the corrections for 2021-22. Provide correction of err	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:41 AM] in progress	25
				OPCAR 35.05	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Annual bonus/13th cheque and do the corrections for 2021-22. Provide correction of error information	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:46 AM] in progress	25
				OPCAR 35.04	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Long service awards and do the corrections for 2021-22. Provide correction of error information to th	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:46 AM] in progress	25
				OPCAR 35.03	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Leave Pay and do the corrections for 2021-22. Provide correction of error information to	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:43 AM] in progress	25

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	35		31 July 2023	OPCAR 35.02	Vuyokazi Wakeni	Busisiwe Ndzongo	Investigate the misstatement between the employee related cost and employee benefit obligation for Performance Bonus and do the corrections for 2021-22. Provide correction of error informa	In progress - 25%	[Vuyokazi Wakeni - 3/10/2023 10:47 AM] in progress	25
	34		31 January 2023	OPCAR 34.02	Andre Zindlu		Reassess the entire population to ensure accurate reporting thereof in the APR for TL 9	Complete & Reviewed - 100%	[Andre Zindlu - 2/3/2023 8:19 AM] The municipality has performed and assessment to ensure that all residential units are accounted for and are reported on correctly. All units under body corporates are counted and included in the report.	100
				OPCAR 34.01	Andre Zindlu		Revenue Section to utilizing the billing report to account for the number of residential properties billed for piped water.	Complete & Reviewed - 100%	[Andre Zindlu - 2/3/2023 8:16 AM] The municipality has reconciled the listing to the billing listing and uses the billing report to account for the number of residential properties billed for piped water	100
			03 February 2023	OPCAR 34.03	Felix Martin Lötter	Lynette Jansen	Update the annual performance report to accurately reflect the actual achievement for TL 9	Complete & Reviewed - 100%	[Felix Martin Lötter - 1/4/2023 12:19 PM] Done upon final submission of audited AFS	100
	31		13 December 2022	OPCAR 31.01	Thembekile Sydney Machelesi	Venus Cunningham	Review all Leave Balances as at 30 June 2022 and make corrections. Provide the Amended Leave balances to the Expenditure Department.	Not yet started	(blank)	0
			07 July 2023	OPCAR 31.03	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Started	[Izak Pretorius - 04 Jul 2023 14:54] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 12 May 2023 08:21] Requested information from the Expenditure section, but none yet received. [Izak Pretorius - 01 Mar 2023 08:34] No information received yet	1
			31 July 2023	OPCAR 31.02	Vuyokazi Wakeni	Busisiwe Ndzongo	Recalculate and review the Leave provision for 30 June 2022, after receiving the amended Leave balances report from HR. Provide correction of error information to AFS Section to Amend AFS.	Started	[Vuyokazi Wakeni - 3/10/2023 10:45 AM] in progress	1
	30		28 February 2023	OPCAR 30.01	Warren Beazick		Investigate the full population to ensure that all assets recorded under community assets exist and amend the financial statements to accurately account for the misstatements reported herein.	Not yet started	(blank)	0
			30 June 2023	OPCAR 30.02	Warren Beazick		Tighten the annual asset count procedures to ensure that all assets on the fixed asset register exists.	Not yet started	(blank)	0
	3		25 November 2022	OPCAR 3.03	Izak Pretorius		Correct the Annual Financial Statements for Issue 1: Investment property disclosure note misstated and Issue 2: Going concern disclosure note misstated	Complete & Reviewed - 100%	[Izak Pretorius - 11/17/2022 1:29 PM] Annual Financial Statements was corrected with regards to Issue 1 and 2 [Izak Pretorius - 17 Nov 2022 13:21] Annual Financial Statements was corrected with regards to Issue 1 and 2	100
				OPCAR 3.02	Izak Pretorius		Implement a control measure to ensure that the figures in the respective notes is balancing with the figures in AFS main Schedules	Complete & Reviewed - 100%	[Izak Pretorius - 11/17/2022 1:31 PM] Balance check control was implemented on both Issues 1 and 2.	100
			31 March 2023	OPCAR 3.01	Izak Pretorius		Ensure that there is enough time allocated in the AFS Preparation Plan for proper review of the AFS before Submission	Complete & Reviewed - 100%	[Izak Pretorius - 05 May 2023 10:03] AFS Preparation plan was adjusted and approved by the CFO on 04 May 2023.	100

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	29	30 December 2022	OPCAR 29.02	Ntho Maredi	Phelisa Casa	Engage with all internal stakeholders wrt internal controls and the implementation thereof, to ensure these are correctly accounted for, especially during planning/budgeting and procurement phases	Complete & Reviewed - 100%	[Izak Pretorius - 10 May 2023 11:55] Matter dealt with , between the relevant departments [Phelisa Casa - 1/5/2023 8:51 AM] if items are not on the inventory register there is nothing SCM can do, EMT should follow suit as well at the BTO, SCM can only be involved when departments have requested that their items must be included at Stores therefore this action plan does not belong to SCM	100
		28 February 2023	OPCAR 29.03	Ntho Maredi	Zoliswa Xabendlini	Amend the Stores/Inventory Register to account for unused items and provide the correction of errors journal information to the Manager AFS.	In progress - 50%	[Ntho Maredi - 2/6/2023 8:36 AM] WIP	50
		19 May 2023	OPCAR 29.04	Warren Beazick		Amend the fixed asset register to account for the unused inventory items and provide the correction of errors journal information to the Manager AFS.	In progress - 75%	[Warren Beazick - 5/3/2023 7:56 AM] All FAR Amendments were performed. There are however challenges to process the 15th period prior period journal as reported to the AFS Section: 1) The Ukeys created relates to Capital Suspense accounts and not control accounts. Discussions with Pierre confirmed that suspense accounts should only be use for procurement purposes, whereafter these are cleared through capitalisation processes. 2) Piere also confirmed that 15th period journals can only be processed once the 14th period matter has been finalised. It must be noted that a draft journal has already been prepared but will only be processed following the resolution of the above matters. These draft journals have already been forwarded to AFS for update purposes.	75
		30 June 2023	OPCAR 29.01	Ntho Maredi	Phelisa Casa	Ensure that upgrading the Stores facilities is finalized	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 7:59 AM] The project for upgrading of the stores facility has been indefinitely suspended by Management. The task must be closed. [Ntho Maredi - 2/6/2023 8:32 AM] WIP	100
		07 July 2023	OPCAR 29.05	Izak Pretorius		Amend the AFS by applying the correction of error information received.	Started	[Izak Pretorius - 04 Jul 2023 14:52] No information was received thusfar. Cannot do a Correction of Error without information. [Izak Pretorius - 12 May 2023 08:20] Awaiting period 14 to be closed off so that period 15 journal can be processed. [Izak Pretorius - 01 Mar 2023 08:32] No Corrections received yet.	1
	28	31 January 2023	OPCAR 28.03	Sean Ganga		Adequately review GRAP 109 for the 2021-22 Financial year, to ensure that management has the correct understanding of the disclosure requirement for principal agents.	Not yet started	(blank)	0
			OPCAR 28.02	Andre Zindlu		Adequately review GRAP 109 for the 2021-22 Financial year, to ensure that management has the correct understanding of the disclosure requirement for principal agents.	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:35 PM] Management has reviewed GRAP 109 and have implemented according to Managements correct understanding	100
		30 June 2023	OPCAR 28.04	Sean Ganga		Adequately review GRAP 109, to ensure that management has the correct understanding of the disclosure requirement for principal agents.	Not yet started	(blank)	0
			OPCAR 28.01	Andre Zindlu		Adequately review GRAP 109 to ensure that management has the correct understanding of the disclosure requirement for principal agents.	Not yet started	(blank)	0

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete	
New Findings	26		10 January 2023	OPCAR 26.03	Andre Zindlu	Akhona Noholoza	Update the annual performance report to accurately reflect the actual achievement for the indicator based on a reliable portfolio of evidence	Complete & Reviewed - 100%	[Andre Zindlu - 1/31/2023 7:40 PM] The updated report reflecting the actual billings has been submitted for the update of the annual report	100	
			30 June 2023	OPCAR 26.02	Andre Zindlu		Reassess the population for all properties which are not residential properties and exclude them from the population of this indicator	Not yet started	(blank)	0	
				OPCAR 26.01	Andre Zindlu		Reconcile the SAMRAS listing for this indicator measure to the GV valuation roll report to ensure that only residential properties are correctly included in the population for TL11	Not yet started	(blank)	0	
	25			31 May 2023	OPCAR 25.01		Mbulelo Memani	Advising Council on the implications of not approving the budget	Not yet started	(blank)	0
	23		31 January 2023	OPCAR 23.68	Melony Anne Paulsen		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Melony Anne Paulsen - 3/27/2023 8:11 AM] journals submitted to finance on invoices in accordance with approved tariffs for waste cemeteries water drops and traffic fines	100	
				OPCAR 23.67	Melony Anne Paulsen		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Melony Anne Paulsen - 1/24/2023 2:51 PM] SOP developed and submitted to all line managers	100	
				OPCAR 23.66	Xolani Nation Bangela		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0	
				OPCAR 23.65	Xolani Nation Bangela		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0	
				OPCAR 23.64	Thandi Twani		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Thandi Twani - 2/13/2023 1:35 PM] PROVIDED ALL INVOICES	100	
				OPCAR 23.63	Thandi Twani		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Thandi Twani - 2/13/2023 1:39 PM] COMPLETE	100	
				OPCAR 23.62	Siyasanga Vandala		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Siyasanga Vandala - 5/22/2023 4:39 AM] done [Siyasanga Vandala - 5/22/2023 4:27 AM] Not applicable to Law Enforcement	100	
				OPCAR 23.61	Siyasanga Vandala		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Siyasanga Vandala - 5/22/2023 4:40 AM] Not applicable	100	
				OPCAR 23.60	Sean Ganga		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:32] m [Sean Ganga - 5/11/2023 10:28 AM] being submitted	100	

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	23	31 January 2023	OPCAR 23.59	Sean Ganga		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.58	Rouston Plaatjies		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.57	Rouston Plaatjies		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.56	Mia Namntu		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.55	Mia Namntu		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.54	James Sijama		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.53	James Sijama		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[James Sijama - 2/2/2023 8:29 AM] Completed	100
			OPCAR 23.52	Hesmarie Bester		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Hesmarie Bester - 2/2/2023 9:49 AM] No invoices from IA [Hesmarie Bester - 12/13/2022 8:42 AM] The function of IA does not have invoices/charges	100
			OPCAR 23.50	Herman Nieuwoudt		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Herman Nieuwoudt - 6/6/2023 9:58 AM] Not applicable on my section.	100
			OPCAR 23.49	Herman Nieuwoudt		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Herman Nieuwoudt - 6/6/2023 9:57 AM] Not applicable on my section.	100
			OPCAR 23.48	Hedley Venter		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	23	31 January 2023	OPCAR 23.47	Hedley Venter		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.46	Fezile Maki		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Fezile Maki - 20/06/2023 14:30] Human Settlements does not provide any services that are revenue based [Fezile Maki - 12/06/2023 08:33] Human Settlements does not provide any services that are revenue based [Fezile Maki - 22/05/2023 10:01] Human Settlements does not provide any services that are revenue based [Fezile Maki - 24/04/2023 09:22] Human Settlements does not provide any services that are revenue based [Fezile Maki - 20/02/2023 09:44] OPCAR 23.46 must be deleted [Fezile Maki - 19/12/2022 10:35] The Action is not clear as there are no invoices received by this office that relates to Revenue [Fezile Maki - 20/02/2023 09:46] No Council approved tariffs relate to Human Settlements	100
			OPCAR 23.45	Fezile Maki		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Fezile Maki - 20/02/2023 09:46] No Council approved tariffs relate to Human Settlements	100
			OPCAR 23.44	Douglas Baartman		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.43	Douglas Baartman		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.42	Andile Sakati		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	In progress - 25%	[Andile Sakati - 5/8/2023 1:24 PM] The implementation by the Director is in progress as she has given an instruction to all the departmental managers to implement the invoice register.	25
			OPCAR 23.41	Andile Sakati		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:31] m [Andile Sakati - 5/8/2023 1:11 PM] implemented	100
			OPCAR 23.40	Thembinkosi Henge		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.39	Thembinkosi Henge		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.38	Carol Van Staden		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Carol Van Staden - 12/14/2022 11:55 AM] Not applicable to Risk Management	100

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
<b>New Findings</b>	<b>23</b>	31 January 2023	<b>OPCAR 23.37</b>	Carol Van Staden		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Complete &amp; Reviewed - 100%</b>	[Carol Van Staden - 12/14/2022 11:56 AM] Not applicable to Risk Management	100
			<b>OPCAR 23.36</b>	Gavin Gresse		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 11 Apr 2023 13:47] ICT does not incur income through any activities and has historically never incurred such. [Gavin Gresse - 19/12/2022 12:33] ICT does not incur income through any activities and has historically never incurred such.	100
			<b>OPCAR 23.35</b>	Gavin Gresse		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 11 Apr 2023 13:47] Not Applicable	100
			<b>OPCAR 23.34</b>	Sujeeth Sunkar		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	<b>Complete &amp; Reviewed - 100%</b>	[Sujeeth Sunkar - 12/13/2022 12:41 PM] on going	100
			<b>OPCAR 23.33</b>	Sujeeth Sunkar		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Not yet started</b>	(blank)	0
			<b>OPCAR 23.31</b>	Kenneth Zola Mputa		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Not yet started</b>	(blank)	0
			<b>OPCAR 23.30</b>	Michael John Rhode		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	<b>Completed - 99%</b>	[Michael John Rhode - 5/29/2023 12:09 PM] done	99
			<b>OPCAR 23.29</b>	Michael John Rhode		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Completed - 99%</b>	[Michael John Rhode - 5/29/2023 12:15 PM] SOP being reviewed	99
			<b>OPCAR 23.28</b>	Jemaine Cupido		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	<b>Not yet started</b>	(blank)	0
			<b>OPCAR 23.27</b>	Jemaine Cupido		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Completed - 99%</b>	[Jemaine Cupido - 25/05/2023 14:55] SOP was already in place where manager approves all quotations for various service connections and development contribution charges in line with council's approved tariffs. SOP has been attached	99
			<b>OPCAR 23.24</b>	Victor Warrel Felton		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 03 Apr 2023 15:59] [Victor Warrel Felton - 12/14/2022 10:20 AM] On-going [Victor Warrel Felton - 12/14/2022 10:20 AM] On-going	100
			<b>OPCAR 23.23</b>	Victor Warrel Felton		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	<b>Complete &amp; Reviewed - 100%</b>	[Izak Pretorius - 03 Apr 2023 16:00] [Victor Warrel Felton - 12/14/2022 10:24 AM] Current status will continue [Victor Warrel Felton - 12/14/2022 10:24 AM] Current status will continue	100



# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	23	31 January 2023	OPCAR 23.22	Tanya Wildeman		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.21	Tanya Wildeman		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.20	Thembekile Sydney Machelesi	Venus Cunningham	On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.19	Thembekile Sydney Machelesi	Venus Cunningham	Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.18	Andile Namntu		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:31] m [Andile Namntu - 2/2/2023 8:07 AM] The section does not raise any revenue [Andile Namntu - 2/2/2023 8:07 AM] The section does not raise any revenue [Andile Namntu - 2/2/2023 8:07 AM] The section does not raise any revenue	100
			OPCAR 23.17	Andile Namntu		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:22] m [Andile Namntu - 2/2/2023 8:16 AM] Not applicable because the section raises no revenue [Andile Namntu - 2/2/2023 8:16 AM] Not applicable because the section raises no revenue [Andile Namntu - 2/2/2023 8:16 AM] Not applicable because the section raises no revenue	100
			OPCAR 23.16	Alan Croutz		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.15	Alan Croutz		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.14	Ntho Maredi	Phelisa Casa	On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Completed - 99%	[Phelisa Casa - 7/4/2023 2:52 PM] this does not belong to SCM as we do not deal with invoices and I seriously don't understand why is the action plan given t SCM [Ntho Maredi - 6/5/2023 10:17 AM] The SCM Unit is in possession of a list for the sale of tender documents. However, the process has not been linked to the Office of Manager: Revenue as yet. [Izak Pretorius - 11 May 2023 12:29] Section need to start the process [Phelisa Casa - 1/5/2023 8:45 AM] this does not belong to SCM as we do not deal with invoices and I seriously don't understand why is the action plan given t SCM	99



# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	23	31 January 2023	OPCAR 23.13	Ntho Maredi	Phelisa Casa	Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:27 AM] The Task must be moved from the SCM and located to where it belongs. The SCM Unit does not deal with tariffs. Unless the task on hand is incorrectly understood by the SCM personnel..... [Phelisa Casa - 1/5/2023 8:57 AM] this action plan has been incorrectly allocated, kindly direct to the correct department as this has nothing to do with SCM	100
			OPCAR 23.12	Vuyokazi Wakeni		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Vuyokazi Wakeni - 3/29/2023 10:28 AM] register done on monthly basis. Submitted to Manager Revenue. [Vuyokazi Wakeni - 3/10/2023 10:20 AM] register done but to compare with the template of Manager Revenue in order for it to be in line	100
			OPCAR 23.11	Vuyokazi Wakeni		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Vuyokazi Wakeni - 3/29/2023 10:25 AM] done [Vuyokazi Wakeni - 3/10/2023 10:23 AM] the 'revenue' made by Expenditure via Payroll is the percentage ( 0.05%) receive from the Insurance companies for making deductions to the employees' salaries for them (Insurance companies)	100
			OPCAR 23.10	Andre Zindlu		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	In progress - 50%	[Andre Zindlu - 4/11/2023 7:47 AM] Not all departments are performing their monthly review of registers and submitting accordingly for review. This is taken up with the various sections.	50
			OPCAR 23.09	Andre Zindlu		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.06	Lesley Jacobs		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	[Lesley Jacobs - 1/3/2023 11:34 AM] Not applicable	0
			OPCAR 23.05	Lesley Jacobs		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Started	[Izak Pretorius - 11 May 2023 12:34] Section have not started yet [Lesley Jacobs - 1/3/2023 11:34 AM] Not applicable	1
			OPCAR 23.04	Irvin Varnicker		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Not yet started	(blank)	0
			OPCAR 23.03	Irvin Varnicker		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Not yet started	(blank)	0
			OPCAR 23.02	Chris Schliemann		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:32] m [Chris Schliemann - 2/6/2023 9:12 AM] Register has been compiled and submitted on a monthly basis. [Chris Schliemann - 12/15/2022 8:33 AM] Monthly invoice registers are being completed and will be signed off by manager.	100
			OPCAR 23.01	Chris Schliemann		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:38] m [Chris Schliemann - 12/15/2022 8:28 AM] Implementing as per SOP	100

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	23	28 February 2023	OPCAR 23.32	Kenneth Zola Mputa	Ludolph Gericke	On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	In progress - 50%	[Kenneth Zola Mputa - 2/3/2023 3:01 PM] Historically, the division has its own capturing system of which we have to align with request from Revenue Manager	50
		22 June 2023	OPCAR 23.51			Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	In progress - 75%	[Ludolph Gericke - 6/5/2023 10:12 AM] SOP implemented. Still to record in writing.	90
			OPCAR 23.07	Ludolph Gericke		Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	In progress - 75%	[Ludolph Gericke - 6/5/2023 10:21 AM] SOP in place. Still need to record in writing. [Ludolph Gericke - 6/5/2023 10:19 AM] SOP in place. Still need to record in writing.	90
		23 June 2023	OPCAR 23.08	Ludolph Gericke		On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	In progress - 75%	[Ludolph Gericke - 6/5/2023 10:23 AM] SOP in place. Need to 'link' with Revenue Office.	80
		30 June 2023	OPCAR 23.99	Andre Zindlu	Edward Charles Oosthuizen	Report to the CFO and Directors, on a monthly basis the status of Registers received / not received from managers as well as the status of each Reconciliation of these registers	Not yet started	(blank)	0
			OPCAR 23.26			On a monthly basis provide a complete register that is signed of by the manager of all invoices / charges that is balanced to the Financial Systems to the Revenue Manager to ensure correctness.	In progress - 25%	[Edward Charles Oosthuizen - 5/10/2023 12:54 PM] In progress to implement water meter replacement books to consolidate and record actions. Awaiting SCM process to be concluded with ordering numbered duplicate books [Edward Charles Oosthuizen - 2/2/2023 2:31 PM] Obtained approved tariffs [Edward Charles Oosthuizen - 2/2/2023 2:30 PM] Obtained approved tariffs	25
			OPCAR 23.25			Implement a SOP to ensure that a manager / supervisor of the Section reviews and approves an amount to be paid by a customer in terms of approved tariffs.	In progress - 25%	[Edward Charles Oosthuizen - 5/16/2023 4:02 PM] Quotes received from SCM for printing of Water meter installation and replacement books for record keeping purposes. [Edward Charles Oosthuizen - 5/4/2023 2:48 PM] In progress of obtaining quotes through SCM unit process to print Water meter books to consolidate information where new water meters are installed or when meters replacement takes place [Edward Charles Oosthuizen - 2/2/2023 2:28 PM] Obtained approved tariffs today.	25
New Findings	22	31 March 2023	OPCAR 22.01	Izak Pretorius	Izak Pretorius	Ensure that there is enough time allocated in the AFS Preparation Plan for proper review of the AFS before Submission	Complete & Reviewed - 100%	[Izak Pretorius - 05 May 2023 10:03] AFS Preparation plan was adjusted and approved by the CFO on 04 May 2023.	100
		31 March 2023	OPCAR 18.01	Izak Pretorius		Ensure that there is enough time allocated in the AFS Preparation Plan for proper review of the AFS before Submission	Complete & Reviewed - 100%	[Izak Pretorius - 05 May 2023 10:02] AFS Preparation plan was adjusted and approved by the CFO on 04 May 2023.	100

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	17		31 March 2023	OPCAR 17.02	Andre Zindlu		Ensure that the Accounting Policies and By-laws and other policies is updated to ensure the correct treatment of Availability fees in terms of GRAP.	Complete & Reviewed - 100%	[Andre Zindlu - 6/6/2023 8:30 AM] The classification of revenue as revenue from exchange or revenue from non-exchange is a GRAP classification for the preparation of the AFS. The municipality do not classify in any of its policies revenue as revenue from exchange or revenue from non-exchange as this is not its prerogative to do so and must simply comply with the GRAP prescripts in its disclosure of such when preparing financial statements. The classification of availability charges as revenue from non-exchange will therefore be disclosed accordingly as part of the AFS disclosure policy notes when the financial statements are prepared. [Andre Zindlu - 4/3/2023 11:00 AM] Policies and by-laws treatment of availability fees is correct and the AFS presentations has been corrected. [Andre Zindlu - 4/3/2023 10:56 AM] Policies and by-laws treatment of availability fees is correct and the AFS presentations has been corrected.	100
				OPCAR 17.01	Andre Zindlu		Ensure that Availability Fees is split on the Debtors' sub system and that Transacting is corrected in terms of mSCOA.	In progress - 50%	[Andre Zindlu - 6/6/2023 8:28 AM] Availability charges are split and recognised accordingly on the subsystem. The GL does however not provide for availability as nonexchange revenue on the mSCOA chart for the 2022/23 financial year. The split will be done at year end in the GL and correctly recorded in the 2023/24 financial year.	50
16			30 June 2023	OPCAR 16.02	Ntho Maredi		Create and implement SOP's to assist with the strengthening of controls in the SCM Section.	Completed - 99%	[Ntho Maredi - 6/5/2023 10:00 AM] SOPs reviewed. with the implementation of Solvem Web System, SOPs would have to be re-reviewed seeing that some processes would be automated, and the rest manually completed. [Ntho Maredi - 4/13/2023 7:50 AM] SOP's still a work in progress [Ntho Maredi - 2/6/2023 8:20 AM] WIP	99
				OPCAR 16.01	Ntho Maredi	Venus Cunningham	Ensure positions in the SCM Section that are vacant positions are filled	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:04 AM] All vacant posts on the approved SCM Organogram have been filled. [Ntho Maredi - 2/6/2023 8:34 AM] WIP	100
14			31 January 2023	OPCAR 14.02	Andre Zindlu		Reassess the entire population to ensure accurate reporting thereof in the APR for TL 11	Complete & Reviewed - 100%	[Andre Zindlu - 2/3/2023 7:45 AM] An exercise was undertaken to correct the number of units per body corporate and the billing listing that gives the units have been used to report.	100
				OPCAR 14.01	Andre Zindlu		Revenue Section to utilizing the billing report to account for the number of residential properties billed for sewerage.	Complete & Reviewed - 100%	[Andre Zindlu - 2/5/2023 12:09 PM] The SAMras listing has been reconciled to the billing listing and the billing report is been used to report for sewerage services billed	100
13			03 February 2023	OPCAR 14.03	Felix Martin Lötter	Lynette Jansen	Update the annual performance report to accurately reflect the actual achievement for TL 11	Complete & Reviewed - 100%	[Felix Martin Lötter - 2/27/2023 10:23 AM] Performance target updated for annual report purpose	100
				OPCAR 13.01	Michael John Rhode	Estelle Elvira Roberts	Strengthen review processes by ensuring that all expenditure transactions allocated to the project are valid prior to reporting the actual percentage spent thereon in the APR.	In progress - 75%	[Michael John Rhode - 5/29/2023 12:27 PM] Verification against the monthly expenditure reports in progress.	75
12			17 January 2023	COMAF 12.02	Ntho Maredi	Phelisa Casa	Report transactions in terms of COMAF 12, to MPAC together with the Irregular Expenditure Register for 2021/22	Complete & Reviewed - 100%	[Izak Pretorius - 11 May 2023 12:38] m [Phelisa Casa - 1/5/2023 8:55 AM] this action plan should not be with SCM as the relevant person to report to MPAC is the MPAC Coordinator.....SCM has submitted all Irregular Expenditure report up to 2021/22 financial year to Council for council to note and refer to MPAC therefore kindly correct and refer to correct department	100

# Operation Clean Audit Report (OPCAR) 2020-21 Progress Report

Extracted on 30 June 2023.

Task	End Date	Comaf No	End Date	Reference	Accountable	Responsible	Action Plan Title	Action Plan Status	Progress Notes	Sum of Percentage Complete
New Findings	12		31 January 2023	OPCAR 12.01	Ntho Maredi	Phelisa Casa	On continuous basis, hold workshops to all managers to share SCM processes and any applicable legislation as well update on any changes in the SCM fraternity.	Complete & Reviewed - 100%	[Ntho Maredi - 4/13/2023 8:18 AM] Continuous meetings, briefs, internal communiques and one-on-one sessions are held or issued with the user-departments on SCM related matters including matters concerning the SCM Policy. [Phelisa Casa - 1/5/2023 9:02 AM] SCM has continuously done so and is currently busy with the process to update its SCM Policy	100
	11		14 June 2023	OPCAR 11.01	Felix Martin Lötter	Lynette Jansen	Implement adequate review procedures in order to ensure that all targets are consistently reported between the SDBIP and the APR.	In progress - 50%	[Felix Martin Lötter - 1/4/2023 12:04 PM] The correction for the year under review was done, the current year will be addressed upon the revision of the budget in Feb 2023	50
	10		31 December 2022	OPCAR 10.02	Andre Zindlu		Ensure that the SAMRAS (billing) system does not allow negative consumption for water to be captured, as this would only be applicable to electricity billing.	In progress - 75%	[Andre Zindlu - 1/31/2023 7:13 PM] A request has been made to SAMRAS to put a validation in place to ensure that negative consumption for water cannot be charged. The section reviews monthly the water billing report to ensure that no negative consumption is billed.	75
				OPCAR 10.01	Andre Zindlu		Implement an adequate review processes around capturing of transactions to ensure that revenue generated water services is complete.	Complete & Reviewed - 100%	[Andre Zindlu - 1/31/2023 7:33 PM] The billing report for the billing of water services is reviewed monthly.	100
			20 January 2023	OPCAR 10.03	Andre Zindlu		Investigate the total population for water revenue and provide information for the appropriate amendments to the annual financial statements	Complete & Reviewed - 100%	[Andre Zindlu - 1/31/2023 7:44 PM] The total population of water charges has been investigated and correction made. Support for correction journals are submitted to AFS.	100
	1		30 December 2022	OPCAR 33.06	Andre Zindlu		Check the indigent register monthly for duplicate customer information	Complete & Reviewed - 100%	[Andre Zindlu - 1/26/2023 8:41 AM] The register is checked for duplicate customer information.	100
				OPCAR 33.03	Andre Zindlu		Ensure that the ID numbers are verified by comparing the information that is on the indigent register with the actual application	Complete & Reviewed - 100%	[Andre Zindlu - 1/26/2023 8:21 AM] ID numbers are verified between application form and the indigent register	100
				OPCAR 33.01	Andre Zindlu		On a monthly basis request the list of deceased persons from the parks section and do a verification against indigent register to identify possible deceased indigent beneficiaries and update according	Complete & Reviewed - 100%	[Andre Zindlu - 1/26/2023 9:23 AM] No one on the list of deceased people as per the list received are approved for indigent subsidy. This exercise will be done monthly.	100
			30 March 2023	OPCAR 33.02	Andre Zindlu		Do a verification exercise to ensure that the occupants qualify as indigents and assist them with applications or process corrections accordingly	Complete & Reviewed - 100%	[Andre Zindlu - 4/3/2023 10:25 AM] The verifications have been done and the applications done.	100
			31 March 2023	OPCAR 33.07	Andre Zindlu		Do verifications for all applicants to determine employment statuses and process corrections as per the verification outcomes	Complete & Reviewed - 100%	[Andre Zindlu - 4/3/2023 10:37 AM] Verifications done and corrections effected.	100
				OPCAR 33.05	Andre Zindlu		Do verifications for all these applicants to determine what property they are occupying and should have been subsidised for and will process corrections as per findings	Complete & Reviewed - 100%	[Andre Zindlu - 4/3/2023 10:28 AM] The verifications have been done and corrections effected.	100
				OPCAR 33.04	Andre Zindlu		Verify the household income of the applicants indicated as still employed and implement corrections as per policy based on the verification outcomes.	Complete & Reviewed - 100%	[Andre Zindlu - 4/3/2023 10:52 AM] Verifications have been done and corrections effected on indigent register	100
			31 July 2023	OPCAR 1.01	Mbulelo Memani	Felix Martin Lötter	Negotiations on performance agreements to start after the tabling of the draft budget in Council. Performance agreement to be signed within 1 month after the start of the budget year.	In progress - 50%	[Izak Pretorius - 10 May 2023 11:53] Draft SDBIP submitted with budget, containing kpi's. To be finalized with final budget.	50
Grand Total										9161

ITEM C/2/146/08/23

**ANNUAL REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY 2022/23 FINANCIAL YEAR**

**Portfolio Comm:** Finance and Corporate Services  
**File Ref:** 8/1/5/5/2

**Demarcation:** All Wards  
**Delegation:** Council

**Report from:** Director: Financial Services

**Author:** Acting Chief Financial Officer

**Date:** 11 August 2023

**PURPOSE OF THE REPORT**

The Accounting Officer must within 10 days of the end of each quarter, submit a report on the implementation of the Supply Chain Management Policy to the Mayor.

**BACKGROUND**

In terms of clause 6 (2) of the Municipal Supply Chain Regulations, 2005, which deals with the Oversight role of Council of Bitou Municipality.

**Oversight role of Council**

The council reserves its right to maintain oversight over the implementation of this Policy.  
For the purposes of such oversight the Accounting Officer must –

- a) *within 30 days of the end of each financial year, submit a report on the implementation of this Policy and the Supply Chain Management Policy of any municipal entity under the sole or shared control of the municipality, to the council of the municipality; and*
- b) *whenever there are serious and material problems in the implementation of this Policy, immediately submit a report to the council.*  
*The reports must be made public in accordance with Section 21A of the Municipal Systems Act*  
*The Accounting Officer will, within 60 days of the end of each financial year, submit to the Provincial Treasury any information concerning supply chain management in such format as the National Treasury and Provincial Treasury may determine.*

**SCM POLICY AND PROCEDURES**

Review and adoption of Supply Chain Management Policy by Council, in terms of Regulation 3(1)(b) of the Supply Chain Management Policy, where the policy must be reviewed annually, submitted to Council, and be adopted. The Supply Chain Management Policy was reviewed and adopted by Council on 31 May 2023.

Review and adoption of Preferential Procurement Policy by Council on 31 January 2023 for 2022/23 financial year, and again on 31 May 2023 for the 2023/24 financial year, respectively.

## Section 2: Finance

All SCM delegations were followed.

Further Regulation 106: Implementation of Local Government Framework for Infrastructure Delivery and Procurement Management (LGFIPDM) does bring another burden on the SCM unit – all capital projects must comply with this regulation from 1 July 2021. This reform is over the whole Municipality but with little assistance the SCM unit is the implementer and the responsible person to implement the project is the Project Manager.

The competitive bidding processes, in line with Section 19, 20, 21 and 22 of the Bitou Council's Approved Supply Chain Management Policy were encouraged.

The bid committee structures were functioning effectively in line with Section 27, 28 and 29 of the Bitou Council's Approved Supply Chain Management Policy.

### **FUNCTIONING OF THE SCM UNIT**

In terms of Section 7 of the SCM Policy the Municipality must establish a Supply Chain Management Unit (SCMU) to implement its SCM Policy.

The SCM Unit must operate under the direct supervision of the Chief Financial Officer (CFO) and may be delegated to an official reporting to the CFO, in terms of Section 82 of the MFMA, viz, the Manager: SCM.

SCM officials are continuously developed through regular training opportunities, with specialized SCM training by the Provincial Treasury and SCM Forum Meetings. The focus on training and development of officials will be improved and supplemented by the retention of skilled SCM officials and succession planning.

All staff in the Unit declared their interest.

All SCM staff signed the Code of Conduct.

Capacity of SCM unit

The SCM unit comprises of:

- Senior Manager: Supply Chain Management & Expenditure
- Manager: Supply Chain Management (vacant)
- Senior SCM Practitioner: Demand & Logistics Management
- Senior Practitioner: Acquisition; Contract & Compliance Management
- SCM Practitioner: Demand & Logistics Management
- SCM Practitioner: Contract Management
- Procurement Officer: Buyer
- Procurement Officer: Buyer
- Procurement Officer: Buyer
- Procurement Officer: Buyer
- Administration Clerk
- SCM Clerk: (vacant)
- Senior Logistics Officer
- Store Lady

## Section 2: Finance

There is currently one (01) vacant in the SCM Unit which are not yet filled. The following vacancy has been vacant for a prolonged period:

- Manager: Supply Chain Management since December 2021

Cognisance should be taken that all vacant posts were filled in the 2022/23 financial year, that the organogram must be reviewed on an annual basis to build the SCM unit to full capacity to ensure:

- A clean audit in terms of compliance with the Regulations
- To comply with Section 115(1) (b) Local Government: Municipal Finance Management Act (Act no 56 of 2003) with regards to segregation of duties in the SCM system to minimize the likelihood of fraud, corruption, favouritism, and unfair and irregular practices; and
- To put the necessary levels of control in place (auditing of documents and authorization of orders, etc.)

### FUNCTIONING OF THE BID COMMITTEES

The competitive bidding process and bid committee structures are functioning effectively. The Bid Committees are composed of the following members:

#	Committee	Composition & Function
1.	Bid Specification Committee- BSC	The appointed chairperson, the project manager and a Senior SCM Practitioner- Considers tender specifications recommend to the Accounting Officer for approval.
2.	Bid Evaluation Committee- BEC	The project manager, a Senior SCM Practitioner/ SCM Practitioner and any other Manager- Considers tender evaluation reports and makes recommendations to the BAC
3.	Bid Adjudication Committee- BAC	At least four (04) Senior Managers and a Senior SCM Practitioner, with the CFO as Chairperson. (Not the same SCM Practitioner as BEC)- Considers recommendations from the BEC and make awards or recommend to the Account Officer to award if an award is above R 10 million and above.

Members of the Bid Committees are required to declare to undertake the following:

1. That all information, documentation, and decisions regarding any matter before the committee is confidential and undertakes not to make known anything in this regard.
2. To treat all service providers and potential service providers equitably and will not purposefully favour or prejudice anybody; and
3. To make known details of any private or business interest he or she or any close family member, partner or associate may have in any proposed procurement or disposal of, or in any award or contract that they will immediately withdraw from participating in any matter whatsoever.

The members of the bid committees have duly undertaken to uphold the confidentiality, to be fair in all dealings and to declare their personal interests, if any. None of the members had conflicts of interest to declare.

## Section 2: Finance

The competitive bidding process and bid committee structures are functioning effectively. Members of the bid committees are required to complete the attendance register and declare to undertake the following:

- *That all information, documentation and decisions regarding any matter before the committee is confidential and undertakes not to make known anything in this regard;*
- *To treat all service providers and potential service providers equitably and will not purposefully favour or prejudice anybody; and*
- *To make known details of any private or business interest he or she or any close family member, partner or associate may have in any proposed procurement or disposal of, or in any award or contract that they will immediately withdraw from participating in any matter whatsoever.*

The bid committees have been conducted regularly through the year with attendance closely monitored in compliance with Council's SCM Policy:

No	Committee	Number of Meetings 2022/23	Attendance for Quorum
1	Specifications	49	100%
2	Evaluation	76	100%
3	Adjudication	43	100%

*Compliance with Council's SCM Policy*

### COMPETITIVE BIDDING FOR CONTRACTS VALUED MORE THAN R200 000

The tender awards made for the reporting period are valued at approximately **R 19 987 078.60 \*(VAT Incl.)** for **59** Tenders awarded by duly delegated Bid Adjudication Committees for tenders valued more than R 200 000.

The tender awards made for the reporting period are valued at approximately **R 70 782 438.47 \*(VAT Incl.)** for **2** Tenders awarded by the Accounting Officer for tenders valued more than R 10million.

Description of Measurement Criteria per tender	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
Average Calendar Days from Bid Specification Committee (BSC) to Bid Adjudication Committee (BAC)- Full Procurement Cycle	90	82	140	102
Average Calendar Days from Tender Advertisement Date to BAC	82	68	116	92
Average Calendar Days from Tender Closing Date to BAC	63	46	98	66
Average Calendar Days from Tender Closing Date to BEC- Tender Evaluation	49	38	86	59
Tender with Fastest Procurement Process: BSC to BAC	41	25	47	21
Tender with Longest Procurement Process: BSC to BAC	107	152	156	205

All tenders are opened in public, and the results of the opening are recorded in a Bid Opening Register and placed on the Municipal Website as per Section 21A of the Municipal Systems Act.



## Section 2: Finance

There have been delays in receiving of technical evaluations and the recommendations from both the project manager and Head of Departments with reasons unknown by Supply Chain Management even though continuous follow-ups are done. The time to process tenders needs to improve due to reasoning on delays caused by both project managers in submitting technical evaluation reports to the Bid Evaluation Committee.

A proper bid committee system with relevant terms of reference and delegations is fully implemented and fully functional.

Challenges faced during the 2022/23 financial year.

- (i) Incomplete/ambiguous specifications are still a challenge and none training of bid specification committee (SCM will be conducting a refresher bid committee training to capacitate bid committee members) that the bid specification committee can be advanced in their development of specifications.
- (ii) Submission of specifications timeously to ensure spending within the required time to enhance cash flow management.
- (iii) Delays on submission of bid specification, where some departments still wait until the last three (03) months of the financial year before commencing with the SCM processes. This practice always promotes delayed spending on budget and inappropriate procurement planning.
- (iv) The cut-off date for procurement was 31 May 2023 and no more tenders for quotes below R30 000 were done for the reporting period, except for urgent works Request for Quotes (RFQs) and/or formal quotations. That it be noted that user departments continuously send requests even though cut-off has been provided in writing in preparation of financial year end.

We also report in terms of all contracts awarded as follows:

- Broad-Based Black Economic Empowerment (B-BBEE) compliant enterprises
- Enterprises within the Bitou municipal area
- B-BBEE Enterprises within the Bitou municipal area

The schedule compares the results with the comparative previous financial year as follows:

No	Description	2022/23	2021/22
1.	Tenders awarded	61 (add RFQ's- 35)	42 (add RFQ's- 45)
2.	Contracts concluded resulting from the tenders. (Individual suppliers or service providers appointed because of the tenders awarded)	61	37
3.	Estimated value of tenders awarded	R92 525 705.00	R87 895 013.22
4.	Number of appeals received	1	0
5.	Number of appeals in progress	1	0
6.	Number of successful appeals	0	0
7.	Number of contracts awarded to B-BBEE Enterprises	37	72

## Section 2: Finance

No	Description	2022/23	2021/22
8.	Value of contracts awarded to B-BBEE Enterprises	R78 894 181.00	R31 558 530.08
9.	% of contracts awarded to B-BBEE Enterprises	85.27%	35.90%
10.	Number of contracts awarded to enterprises based in the Bitou Municipality Area	20	29
11.	Value of contracts awarded to enterprises based in the Bitou Municipality Area	R63 591 310.00	R8 992 743.89
12.	% of contracts awarded to enterprises based in the Bitou Municipality Area vs All Contracts	68.73%	10.23%
13.	Number of contracts awarded to B-BBEE Enterprises based in the Bitou Municipality Area	20	29
14.	Value of contracts awarded to B-BBEE Enterprises based in the Bitou Municipality Area vs all contracts	R63 591 310.00	R8 992 743.89
15.	% of contracts awarded to B-BBEE Enterprises based in the Bitou Municipality Area vs all contracts	68.73%	10.23%
16.	Sub-Contracts to Local SMME's	R6 661 478.89	R3 908 155.23
17.	% of sub-contracts awarded to SMME Enterprises based in the Bitou Municipality Area vs all contracts	7.20%	4.45%

### FORMAL WRITTEN QUOTATIONS (RFQs) FOR R 10 000 UP TO R 200 000

The procurement of Formal Written Price Quotations has been streamlined by obviating the need for Bid Specification and Evaluation Committees before a Director could make an award. This change was made to improve the turnaround time for procurement.

**Thirty-Five (35) RFQ's** were awarded by Directors in terms of their delegated authority for a total value of **R 5 111 687.22 (VAT Incl.)** follows:

Description of Measurement Criteria per tender	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
Average Calendar Days from Tender Advertisement Date to Award	28	31	26	33
Average Calendar Days from Tender Closing Date to Award	21	24	19	26

### DEVIATIONS FROM THE SCM POLICY

As per section 36(1) of Council's Supply Chain Management Policy allows the Accounting Officer to dispense with the official procurement processes under certain circumstances. During the 1 July 2022 and 30 June 2023, **19** deviations to the total amount of **R 2 345 173.83** were considered and approved as per **delegation provided by the SCM Policy**. The deviations were considered and approved in line with Section 36(1) (a) (i), (ii) & (v) of the Bitou Municipality SCM Policy.

## Section 2: Finance

<b>Month</b>	<b>Total</b>	<b>Emergency</b>	<b>Impossible / Impractical / Exceptional Case</b>	<b>Sole Provider</b>
July 2022	R 47 295.00	R 47 295.00	R-	R-
August	R 443 183.93	R 443 183.93	R-	R-
September	R 198 495.09	R-	R-	R 198 495.09
October	R-	R-	R-	R-
November	R 324 325.32	R 108 760.32	R 215 565.00	R-
December	R-	R-	R-	R-
January 2023	R 1 135 050.00	R 1 135 050.00	R-	R-
February	R 96 810.00	R-	R 96 810.00	R-
March	R 3 788.26	R-	R-	R 3 788.26
April	R 57 642.81	R-	R 52 779.00	R 4 863.81
May	R 38 583.42	R-	R 38 583.42	R-
June	R-	R-	R-	R-
<b>TOTAL</b>	<b>R 2 345 173.83</b>	<b>R 1 734 289.25</b>	<b>R 403 737.42</b>	<b>R 207 147.16</b>
<b><i>Departments</i></b>	<b><i>Community</i></b>	<b><i>Finance</i></b>	<b><i>Corporate</i></b>	<b><i>Engineering</i></b>
July 2022	R 47 295.00	R-	R-	R-
August	R 443 236.4	R-	R-	R-
September	R 168 285.6	R-	R -	R 30 209.49
October	R-	R-	R-	R-
November	R 242 325.32	R-	R-	R 22 300.00
December	R-	R-	R-	R-
January 2023	R 1 135 050.00	R-	R-	R-
February	R 40 000.00	R-	R-	R-
March	R 3 788.26	R-	R-	R-
April	R-	R-	R-	R 52 779.00
May	R 38 583.42	R -	R-	R-
June	R-	R-	R-	R -
<b>TOTALS</b>	<b>R 2 088 511.53</b>	<b>R -</b>	<b>R-</b>	<b>R 105 288.49</b>

## Section 2: Finance

Herewith find the deviations totals to see how the deviations over the past financial year was managed to decrease the total deviations: -

There were nineteen (19) deviation applications were awarded in the 2022/23 financial year; at 0.025% of the total procurement processes concluded within the 2022/23 financial year.

### **Deviations from Supply Chain Management Regulations were identified on the following**

	<b>2022/2023</b>	<b>2021/2022</b>
Section 36(1)(a)(i) - Emergencies	R 1 734 289.25	R 736 353.57
Section 36(1)(a)(ii) - Single provider	R 207 147.15	R 3 129 502.68
Section 36(1)(a)(iii) - Specialised services	R 0.00	R 0.00
Section 36(1)(a)(iv) - Acquisition of animals for zoo's	R 0.00	R 0.00
Section 36(1)(a)(v) – Exceptional case- Impractical to follow official procurement process	R 403 737.42	R 184 088.39
<b>Total</b>	<b>R 2 345 173.83</b>	<b>R 6 382 154.03</b>

### **Deviations from Supply Chain Management Regulations can be allocated to directorates as follows:**

Vote 1 - Municipal Manager	R 151 373.81	R 122 183.00
Vote 2 - Finance	R 0.00	R 1 594 116.04
Vote 3 - Corporate Services	R 0.00	R 305 576.80
Vote 4 - Engineering Services	R 105 288.48	R 849 802.57
Vote 5 - Community Services	R 2 088 511.53	R 2 477 657.87
All the deviations were approved by the Municipal Manager and reported to Council.	<b>R 2 345 173.83</b>	<b>R 6 382 154.03</b>

The applications for deviations are monitored continuously to reduce the incidents and competitive bidding processes are instituted immediately upon identification of recurring deviations, wherever possible.

## **REPORTING ON REGULATION 32**

There were no Regulation 32 appointments.

## **REPORTING ON THE CENTRAL SUPPLIER DATABASE (CSD)**

The Central Supplier Database (CSD) is monitored and controlled at National Treasury, it found that at times the database is off-line for longer periods, and this has a possibility to hamper business in the SCM unit to continue its daily functions. Also, suppliers are found not update their information timeously on the CSD. The SCM unit has not placed an advertisement to request suppliers to regularly update their information on CSD however all new or potential suppliers are requested to register on the CSD before the municipality can conduct business with them.

### **REPORTING ON REGULATION 33**

There were three (3) Section 33 appointments. The said Regulation 33 contract extensions were approved for the period ending 30 June 2028. These included the procurement to –

1. IGNITE Advisory Services (PTY) Ltd for the provision of PMS support as well as a web-based Performance Management System related services to ensure compliance with the Municipal Performance Management Regulations (Refer to Council Resolution Number C/2/85/01/23).
2. Standard Bank Group Limited for the Provision of Banking Services to stabilize the institution as far as the banking services are concerned. In addition, to ensure continuity as well as to reduce the administrative costs as charged by the bank relating to the opening of new accounts, banking set-up costs, issuing and producing of new fleet cards, etc. (Refer to Council Resolution Number C/2/130/06/23).
3. DDP Valuers (PTY) Ltd for the compilation of at least one Supplementary Valuation Roll per financial year, and to ensure that the municipality meets this requirement in the most economical way. DDP Valuers conducted the municipal General Valuation, as well as the two (2) subsequent supplementary valuations. The service provider has all the required information of Bitou to do the last two (2) supplementary valuations as a cost-effective price. (Refer to Council Resolution Number C/2/133/06/23)

### **REPORTING ON THE PROCUREMENT PLAN**

The Bitou Annual Procurement Plan for the 2023/24 which has emanated from the budget being confirmed has its challenges experienced and these are due to the fact that procurement plans and/or specifications memo are not submitted during the budgeting process with departments business cases. The user departments do not follow the due dates for their submission of procurement plans and/or specifications memos however for the 2023/2024 financial year a monthly report for the Procurement Plan will be submitted to the municipal manager.

### **VARIATION ORDERS WITHIN 1 to 20%**

That there were no variation orders approved for the 2022/23 financial year.

### **MUNICIPAL WEBSITE**

All Bids, formal written quotations awarded and purchases above R100 000 are published monthly on the Bitou municipal website.

### **UNSOLICITED BIDS**

There following unsolicited bid for the period 01 July 2022 to 30 June 2023 was awarded to INCA Portfolio Managers (Pty) Ltd for the Appointment for the compilation of a long-term financial plan for Bitou Municipality.

## **E-TENDER PORTAL**

The e-tender portal is from time to time offline, however the municipality strive by all means possible to publish on the e-portal.

## **IRREGULAR, FRUITLESS AND WASTEFULL EXPENDITURE**

Section 32(1) (c) of the Municipal Finance Management Act (MFMA) determines that any political office-bearer or official of a municipality who deliberately or negligently committed, made, or authorised an irregular expenditure, is liable for that expenditure.

Section 32(2)(b) of the MFMA further determines that a municipality must recover irregular expenditure from the person liable for that irregular expenditure unless the irregular expenditure, after investigation by a committee of council, is certified by the council as irrecoverable and to be written-off.

**National Treasury Circular 68** prescribes that all identified possible unauthorised, irregular, fruitless, and wasteful expenditure (UIFWE) must be referred to Municipal Public Accounts Committee (MPAC) for investigation and MPAC must make recommendations with exceptions of minor breaches ratified by the Accounting Officer. Thus, by legislation irregular expenditure must be disclosed in Annual Financial Statements (AFS). If not certified by Council to be written-off the closing balance will lead to an audit exception, that if material in nature.

## **AWARDS TO PERSONS IN SERVICE OF THE STATE**

No awards were made to suppliers in the service of the state for the 2022/23 financial year unless otherwise identified by the Auditor General from their CAAT databases and that the SCM unit strives to identify these suppliers by all means possible.

## **ESTABLISHMENT OF A FUNCTIONAL SCM UNIT**

In terms of Section 7 of the SCM Policy the Municipality must establish a Supply Chain Management Unit (SCMU) to implement its SCM Policy.

The SCM Unit must operate under the direct supervision of the Chief Financial Officer (CFO) and may be delegated to an official reporting to the CFO, in terms of Section 82 of the MFMA, viz, the Manager: SCM.

SCM officials are continuously developed through regular training opportunities, with specialized SCM training by the Provincial Treasury and SCM Forum Meetings. The focus on training and development of officials will be improved and supplemented by the retention of skilled SCM officials and succession planning.

There is a need to refining of supplier database to include primary and secondary business portfolios, there have been a challenge of local suppliers not willing to do business with the municipality.

Assist with reporting templates to ensure synergy in dealing with same matters by difference directorates and/or departments.

## Section 2: Finance

Developing or updating the Standard Operating Procedures (SOPs) on Bid Committees.

The strengthening of controls around the procurements below R30 000, and to establish a guide or framework on the bid/work specification for all procurement below R200 000 within the municipality.

### **PROBLEM STATEMENT**

In terms of this report, it needs to be highlighted that there are still fewer challenges affecting the Supply Chain Management Unit, which include the need for an improved Procurement System, officials within the user-departments being not conversant with procurement regulations, compilation of sound bid/work specifications, upgraded or Municipal Stores that can accommodate both the Receiving and Dispatch Sections of the Logistics Management.

### **COST CONTAINMENT**

The Council of Bitou Municipality has reviewed the Cost Containment Policy on 31 May 2023. The SCM Unit refers to the said Policy when expediting the procurement of goods and services.

### **RECOMMENDED BY THE MUNICIPAL MANAGER**

1. That Council take note of the Annual Supply Chain Management Implementation Report for the period 01 July 2022 to 30 June 2023.
2. That the report be made public in accordance with Section 21 (a) of the Municipal Systems Act.

### **RECOMMENDED BY THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE MEETING**

1. That Council take note of the Annual Supply Chain Management Implementation Report for the period 01 July 2022 to 30 June 2023.
2. That the report be made public in accordance with Section 21 (a) of the Municipal Systems Act.

## Section 2: Finance

ITEM M/147/08/23

### REVENUE MANAGEMENT REPORT – JULY 2023

**Portfolio Comm.:** Finance & Corporate Services

**File Ref:** 9/1/3/4

**Demarcation:** All Wards

**Delegation:** MayCo

**Attachments:** None

**Report from:** Chief Financial Officer

**Author:** Manager Revenue

**Date:** 14 August 2023

### **PURPOSE OF THE REPORT**

The purpose of this report is to update the Finance and Corporates Services Portfolio Committee regarding the revenue management for the month of July 2023.

### **BACKGROUND /DISCUSSION**

The following report is prepared in compliance with section 64 of the Municipal Finance Management Act (Act 56 of 2003) as well as the requirements as set out in Chapter 9 of the Municipal Systems Act (Act 32 of 2000) in relation to revenue management and debt collection actions undertaken.

#### **1. Meter Reading Statistics**

The below table reflects the meter reading statistics for the month of July 2023 with comparative figures for the prior months

Description	May-23		Jun-23		Jul-23	
	ELEC	WATER	ELEC	WATER	ELEC	WATER
Total meters	3,964	11,051	3,967	11,213	3,969	11,209
Less: Number of estimated meters	4	7	4	7	3	37
Less: Number of no access/gate locked	123	178	136	126	115	342
Less: Emailed readings	96	47	77	23	68	18
Total Number of meters read by meter readers	3,673	10,226	3,677	10,468	3,638	9,765
Date of finalising readings	10/5/2023	10/5/2023	10/6/2023	10/6/2023	10/7/2023	10/7/2023
% meters read	92.65%	92.40%	90.10%	92.80%	91.1%	88.7%



## Section 2: Finance

Number of meters reported to Engineering services	152	1,401	198	1,432	3	1,192
Total meters reported	152	1,401	198	1,432	3	1,192
Zero consumption for further investigation	143	909	147	981	196	1,116
Number of meters feedback received from Engineering	0	0	0	0	0	0
Number of faulty meters replaced	0	0	0	0	1	1
% faulty meters fixed/replaced	0.0%	0.0%	0.0%	0%	0%	0%
Number of new connections	3	0	0	0	1	1
Number of meters estimated	4	7	4	7	3	37
% meters estimated	0%	0%	0%	%	0.0%	0%

The monthly average reading percentage achieved for July 2023 was 90%. The reduction in water meters read was due to 828 meters being flooded/covered due to rains during the month of July leading to meters not being read. Communication with water section continues to find a way to address the issue of meters being deep underground leading to the meters being covered by water when it rains.

### 2. Debtors billing date

The below table reflects the dates accounts were generated and the dates the accounts were distributed to account holders.

Description	May-23	Jun-23	Jul-23
Debtors billing date	15/05/2023	15/06/2023	17/07/2023
Date accounts distributed	17/05/2023	22/06/2023	25/07/2023
Number of accounts posted	11,059	10,898	10,871
Number of accounts emailed	11,466	11,663	11,690
Total number of accounts processed	22,525	22,561	22,561

The monthly billing was done on the 17<sup>th</sup> in July 2023 and the accounts distributed by 25 July 2023. The delay in distribution was due to some errors that had to be corrected on the billing before the statements could be processed as it was the first billing for the new financial year.

### Number of accounts generated

The below table reflects the number of accounts generated per service type

Description	May-23	Jun-23	Jul-23
Property Rates	18,037	18,031	18,606
Electricity	3,990	3,983	3,973
Electricity Availability	369	366	362

## Section 2: Finance

Water	12,677	12,610	12,603
Water Availability	946	944	946
Waste removal	12,611	12,601	12,961
Waste removal availability	1,253	1,253	965
Waste water Management	12,811	12,801	12,823
Waste water availability	781	781	773
<b>Sundry Services</b>			
Rental	57	57	57

### Debtors Billings per Month

The below table reflects the amounts billed per service type

SERVICE TYPES	May-23	Jun-23	Jul-23
	Incl. VAT	Incl. VAT	Incl. VAT
Property Rates	12,515,451.12	12,469,281.87	16,986,768.00
Electricity	16,771,632.23	16,683,538.31	19,766,172.48
Basic Electricity			
Electricity Availability	191,100.23	220,126.10	222,329.48
Water	7,453,318.83	7,152,474.86	9,839,250.97
Basic Water			
Water Availability	400,105.35	399,641.67	509,021.48
Waste removal availability	393,407.24	393,407.24	331,202.17
Waste removal	5,644,772.72	5,640,613.78	6,248,763.27
Waste water availability	452,718.01	365,107.49	533,685.75
Waste water Management	9,088,039.72	9,573,347.99	9,681,767.07
Sundry Services: Rental	53,096.26	53,030.81	53,030.81
<b>TOTAL AMOUNT BILLED</b>	<b>52,963,641.71</b>	<b>52,950,570.13</b>	<b>64,171,991.48</b>

## Section 2: Finance

### Outstanding Debt per Ward

The below table reflects the total outstanding debt per ward

WARD	Future	Current	30 Days	60 Days	90 Days	120+ Days	Total
1	(5,022,721.16)	6,767,484.29	2,286,065.97	1,854,333.51	1,748,079.44	73,766,014.94	81,399,256.99
2	(10,054,923.58)	25,612,859.98	3,366,750.48	2,295,965.85	1,470,936.50	42,433,362.16	65,124,951.39
3	(182,553.99)	769,094.29	471,890.49	522,952.80	487,831.74	11,948,917.89	14,018,133.22
4	(1,273,703.62)	1,403,442.87	694,090.18	697,334.90	591,097.67	14,848,303.12	16,960,565.12
5	(1,044,713.22)	3,015,371.97	1,384,129.62	1,636,758.63	1,511,111.53	35,082,724.13	41,585,382.66
6	311,480.25	1,003,787.19	726,122.62	777,020.18	701,693.15	11,787,754.32	15,307,857.71
7	556,087.69	1,829,758.89	1,700,667.94	1,934,873.85	1,694,584.87	83,345,280.76	91,061,254.00
<b>TOTAL</b>	<b>(16,711,047.63)</b>	<b>40,401,799.48</b>	<b>10,629,717.30</b>	<b>9,719,239.72</b>	<b>8,205,334.90</b>	<b>273,212,357.32</b>	<b>325,457,401.09</b>

The below table presents the outstanding debt per Suburb

Suburb	Future	Current	30 Days	60 Days	90 Days	120+ Days	Total
PLETT	(11,589,019.30)	24,373,325.31	3,036,344.67	1,972,715.84	1,207,399.01	45,714,196.38	64,714,961.91
NEW HORIZONS	(904,820.31)	1,897,565.87	1,243,857.63	1,335,085.45	1,196,749.72	24,000,510.55	28,768,948.91
KWANOKUTHULA	130,502.55	2,649,571.73	1,949,550.64	2,333,630.09	2,129,345.24	35,338,514.15	44,531,114.40
FARMS	(1,772,096.73)	2,881,113.99	486,801.58	385,250.22	332,774.85	15,990,023.21	18,303,867.12
FARMS	(2,048,502.32)	1,592,391.22	810,683.57	372,461.72	333,555.75	11,438,276.56	12,498,866.50
NATURES VALLEY	(232,217.19)	1,134,168.00	91,589.94	25,134.79	20,790.44	1,388,574.79	2,428,040.77
WITTEDRIFT	(171,264.43)	373,752.44	75,965.02	42,187.15	40,733.82	594,820.74	956,194.74
KEURBOOMS	(885,345.55)	2,486,879.94	221,505.70	117,956.52	110,724.81	2,599,308.48	4,651,029.90
KRANSHOEK	560,617.98	1,819,052.34	1,692,621.32	1,923,377.61	1,685,277.74	83,163,995.36	90,844,942.35
KURLAND	(9,173.22)	867,871.95	747,517.27	933,075.04	817,033.01	40,856,451.75	44,212,775.80
GREEN VALLEY	210,270.89	326,106.69	273,279.96	278,365.29	330,950.51	12,127,685.35	13,546,658.69
<b>TOTAL</b>	<b>(16,711,047.63)</b>	<b>40,401,799.48</b>	<b>10,629,717.30</b>	<b>9,719,239.72</b>	<b>8,205,334.90</b>	<b>273,212,357.32</b>	<b>325,457,401.09</b>

## Section 2: Finance

### 3. Prepaid Electricity Sales per Month

The comparative figures for prepaid electricity are displayed in the table below:

Description	May-23	Jun-23	Jul-23
Number of active meters	9,111	9,123	9131
New meters installed	19	14	8
Total free units issued (FBS)	335,100	336,500	336,700
Cost of free units	546,012	548,293.10	631,422.58
Total Units sold	1,478,319.60	1,709,615.50	1,639,356.20
Amount for units sold	2,699,104.46	3,186,729.40	3,499,334.25
VAT	404,760.75	477,890.57	524,776.48
<b>Auxiliary Amount</b>	<b>623,371.64</b>	<b>526,408.63</b>	<b>505,544.33</b>
<b>Total Amount for Prepaid Electricity</b>	<b>3,103,865.21</b>	<b>3,664,619.97</b>	<b>4,024,110.73</b>

The increase in number of meters is due to new connections and the conversion from conventional meters to prepaid meters. The auxiliary amounts are recovered from indigent customers for water consumption above the 6 free kiloliters via prepaid system and includes amounts recovered from customers with prepaid electricity with overdue service accounts. The auxiliary collections decreased marginally in the month of July from R 526,408.63 in June to R 505,544.33 in July.

The free electricity units are given to the approved indigent customers and all prepaid customers in the sub-economic areas.

### 4. Indigents

The below table contains information regarding indigent management for the period reflected

Description	May-23	Jun-23	Jul-23
Number of Indigent Households at the beginning of the month	3,875	4,097	4,132
Cancelations during the month	0	0	1
Additions for the month	222	35	0
Number of Indigent Households at end of month	<b>4,097</b>	<b>4,132</b>	<b>4,131</b>
<b>COST OF INDIGENT SUPPORT</b>			
Sewerage	2,347,742	2,367,211	2,527,665
Refuse removal	1,362,266	1,373,563	1,609,152
Water			1,779,635
Electricity (50kwh free)	420,309	422,065	486,094

## Section 2: Finance

<b>TOTAL COST TO MUNICIPALITY</b>	<b>4,130,317</b>	<b>4,162,839</b>	<b>6,402,545</b>
<b>Total amount written-off in line with Indigent Policy</b>	<b>2,286,185</b>	<b>0</b>	<b>0</b>

The approvals of the new applications for the 2023/24 financial year delayed and was not processed in the system by the 15<sup>th</sup> of July when the billing was done and will consequently be processed in the month of August, and this should see the number of approved indigents increase during this period. The write off, of these approved applications will also consequently be processed during the August billing.

The below table reflects the outstanding debt due by indigent households

<b>Arrears due by Indigents</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>
Current	1,226,180.23	87,373.59	253,827.27
30 days	558,839.20	1,392,714.10	181,851.80
60 days	525,996.66	605,721.31	774,999.51
90 Days	602,623.16	573,352.81	491,292.17
90+ Days	4,936,461.10	6,161,896.56	5,862,310.31
<b>Total Outstanding</b>	<b>7,850,100.35</b>	<b>8,821,058.37</b>	<b>7,564,281.06</b>

The amount due by approved indigents as at end July 2023 amounted to R 7,564,281. No amount was written off in July in line with clause 10.6.4 of the approved Customer Care, Credit control and debt collection, Indigent and tempering policy as the budget preparation processes was not done on the system by the billing date in July and the bad debt will consequently be written off in August 2023.

The below table reflects the number of approved and subsidised indigent households per ward

<b>Wards/Areas</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>
Ward 1	233	233	233
Ward 2	6	6	6
Ward 3	536	578	578
Ward 4	552	553	553
Ward 5	684	683	683
Ward 6	1,624	1,622	1,621
Ward 7	462	457	457
<b>TOTAL</b>	<b>4,097</b>	<b>4,132</b>	<b>4,131</b>

The number of indigents reduced with one customer in the month of July 2023. The section strives in terms of process to implement all approved applications during the next month's billing run to ensure that no backlogs are build up or delays in implementation. Delays in the verification process by councilor's do delay the implementation. The number of indigents will increase in the month of August when the new approved applications have been processed through the system

The increased indigent threshold continues to lead to new applicants applying and being approved for indigency and consequently leading to the high monthly arrear amount due by indigents to be written off.

## Section 2: Finance

The trend of increased indigents in the Eskom electricity distribution areas persist as the municipality continues to restrict water services.

The reviewed Council approved Indigent policy effective 1 July 2023, provides for the continues subsidization of indigent households that were approved in the previous year subject to indigency verification in the implementation year. The number of indigents as of 30 July 2023 will continue into the 2023/24 financial year without customers already approved having to reapply again as was the practice in previous years. This accordingly has the potential of much higher approved indigent numbers in the 2023/24 financial year thus requiring more budget for subsidization.

### Debt Collection Actions

A summary of the debt collection actions for the month are detailed below

<b>CUT OFF SERVICES</b>	<b>May-23</b>	<b>Jun-23</b>	<b>Jul-23</b>
Number of consumers on cut off list	3,106	2,259	3,721
Number of actual cut offs for the month			<b>3,624</b>
- Prepaid	2,857	2,101	3,325
- Conventional	39	-	55
- Water restrictions	108	106	244
Number of reconnections:	<b>62</b>	<b>18</b>	<b>16</b>
- Prepaid	35	11	6
- Conventional	27	7	10
- Water reconnections	-	-	-
<b>ARRANGEMENT</b>	<b>236</b>	<b>251</b>	<b>257</b>
Number of arrangements at beginning of the month	225	236	251
New arrangements for month	14	22	9
<b>Cancelled arrangements for the month</b>	3	7	3
Reasons: Paid up	3	7	3
<b>FINAL NOTICES/HANDING OVERS</b>			
Number of final notices	4,723	6,518	6,098
Rand value of final notices	263,163,852	263,040,330	282,692,962
<b>50% Discount on Settlement of Account</b>			
Number of customers taken up settlement discount	7	4	2
Discount amount written off	307,682	143,452	28,349
Total amount recovered	463,172	202,040	18,137

## Section 2: Finance

The water restrictions numbers in the Eskom electricity distribution areas continues to improve and the municipality continue to work with the appointed service provider to attend to the challenges still prevailing in these areas. Access to properties remain the main challenge when service provider must do disconnections and restrictions. The municipality are engaging daily with service provider to resolve issues of access.

The electricity disconnections for conventional users also increased in the month of July. All customers with overdue accounts with prepaid electricity meters are put on partial block.

The trend of the blocked prepaid electricity customers as well as the water restricted customers subsequently applying for indigency continue. The blocking of prepaid meters and the restricting of water meters is therefore assisting the municipality to identify the indigent households.

The municipality issue notices to all customers with outstanding account balances after the due date as indicated on statement of account.

### 5. Councilors and Staff accounts

The below table reflects the outstanding debt for Councilors.

Account number	Current	30 Days	60 Days	90 Days	120 Days+	Total
12096010049	1,241.09	1,136.72	1,147.22	682.72	-	4,207.75
12896000053	9,857.56	-	-	-	-	9,857.56
70440090028	1,296.81	1,064.95	11.32	-	-	2,373.08
<b>Total Group:</b>	<b>12,395.46</b>	<b>2,201.67</b>	<b>1,158.54</b>	<b>682.72</b>	<b>-</b>	<b>16,438.39</b>

The below table reflects the outstanding debt for Staff

Account number	Future	Current	30 Days	60 Days	90 Days	120 Days+	Total
1302900027	-	4,667.71	-	-	-	-	4,667.71
2220800017	- 4.91	-	-	-	-	-	- 4.91
2222400015	21,547.85	-	-	-	-	-	21,547.85
2227100019	5,811.92	1,854.99	342.11	-	-	-	8,009.02
2591400016	-	1,075.57	-	-	-	-	1,075.57
2664700012	-	684.98	-	-	-	-	684.98
5468800014	17,618.07	-	-	-	-	-	17,618.07
5475400018	2,066.64	-	-	-	-	-	2,066.64
5476500018	15,155.45	-	-	-	-	-	15,155.45
5507100015	6,405.61	-	-	-	-	-	6,405.61
5613200010	2,319.84	-	-	-	-	-	2,319.84
5625300014	15,859.49	-	-	-	-	-	15,859.49

## Section 2: Finance

5631000012	- 2,746.00	-	-	-	-	-	- 2,746.00
12096050012	-	327.71	-	-	-	-	327.71
12096063827	-	96.26	-	-	-	-	96.26
12096070858	-	739.87	-	-	-	-	739.87
12668000175	-	773.77	-	-	-	-	773.77
18058000022	- 7.54	-	-	-	-	-	- 7.54
21188200020	3,922.53	-	-	-	-	-	3,922.53
21210700021	12,507.62	-	-	-	-	-	12,507.62
23022600027	5,325.53	-	-	-	-	-	5,325.53
23287000059	- 17.78	-	-	-	-	-	- 17.78
23333030014	1,226.59	-	-	-	-	-	1,226.59
30018600116	3,362.47	-	-	-	-	-	3,362.47
30067800011	26,999.09	-	-	-	-	-	26,999.09
30107600016	16,465.91	-	-	-	-	-	16,465.91
30112900011	20,147.13	-	-	-	-	-	20,147.13
30124000015	67,100.47	-	-	-	-	-	67,100.47
51201800016	18,499.97	-	-	-	-	-	18,499.97
51231900029	595.85	-	-	-	-	-	595.85
51304900026	12,625.03	-	-	-	-	-	12,625.03
51309200024	8,458.58	-	-	-	-	-	8,458.58
51345900027	- 13.26	-	-	-	-	-	- 13.26
54503000014	13,794.65	-	-	-	-	-	13,794.65
55211000204	5,862.68	-	-	-	-	-	5,862.68
56124000039	- 481.16	-	-	-	-	-	- 481.16
57471000011	10,652.98	-	-	-	-	-	10,652.98
57505000035	7,647.00	-	-	-	-	-	7,647.00
57665000014	11,057.18	-	-	-	-	-	11,057.18
57685000018	-	1,496.74	1,337.12	-	-	-	2,833.86
57714000015	22,552.73	-	-	-	-	-	22,552.73
57745000020	39,796.79	-	-	-	-	-	39,796.79
60009900026	54,997.12	-	-	-	-	-	54,997.12
70000136001	41,943.98	-	-	-	-	-	41,943.98
70000187007	56,095.82	-	-	-	-	-	56,095.82
70437030604	17,871.80	-	-	-	-	-	17,871.80
83051371031	-	16,645.30	2,374.48	-	-	-	19,019.78
<b>Total Group:</b>	<b>563,023.72</b>	<b>29,012.65</b>	<b>4,662.09</b>	<b>613.95</b>	<b>619.30</b>	<b>3,174.22</b>	<b>595,440.33</b>

The outstanding debt by staff amounts to R 595,440 at end July 2023. The necessary arrangements have been made by staff members. The arranged amounts are deducted directly from staff salaries. The list is updated monthly with the new employee accounts as per submissions received from HR section.

Debt collection actions are implemented against staff with outstanding accounts with no arrangements made.



## Section 2: Finance

### 6. Rates Clearance Statics

Rates Clearance statistics gives an indication of the property market activity in the area and is therefore important when a determination is to be made whether there is economic activity around the sale of property, development and land use. It can also serve as an indicator of growth in property rates especially around new developments and erven sales.

The below table presents the number of clearances that was issued in the current month in comparison to the prior months.

Description	May-23	Jun-23	Jul-23
Applications	111	111	131
Issued	77	93	77
Amounts	R 8,565.48	R 10,345.32	R 9,086.00

Applications are attended too as they get requested via the system. The issued number represents the actual number of Clearance Certificates paid and issued.

### 7. Debtors' payment rate

The below table reflects the debtor's payment rate as on 30 July 2023

DETAILS	Jul-23
Gross Debtors Opening Balance	311,714,712.48
Billed Revenue	64,171,991.48
Gross Debtors Closing Balance	325,457,401.09
Bad Debt Written off	28,348.72
Payment received	50,457,651.59
Billed Revenue	64,171,991.48
<b>% Debtor payment achieved</b>	<b>79%</b>

The municipality achieved a debtors payment ratio of 79% for July 2023. The reduced collection rate is due to Annual rates billings that are only due in September 2023. The change in services statement presentation due to new service provider appointed also had some customers hesitant to pay their accounts on time as not all customers received notice about this change in time.

The below table reflects the debtor's payment rate per Suburb

## Section 2: Finance

	PLETTENBERG BAY					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
RATES	RATES	8 983 250,41	- 7 182 000,83	79,95	- 1 887 670,55	100,96
ELEC	ELECTRICITY	12 967 290,11	- 10 364 150,56	79,93	- 1 874 152,02	94,38
MASAK	INDIGENT POLICY	- 4 524,40	-		4 099,97	90,62
REFUS	REFUSE	2 253 138,90	- 1 839 455,49	81,64	- 362 935,26	97,75
RENT	RENTALS SUNDRY	40 689,29	- 34 174,24	83,99	- 6 823,41	100,76
SEWER	SEWERAGE	3 928 717,67	- 3 253 732,96	82,82	- 591 492,94	97,87
SUNDR	SUNDRY	46 153,82	- 41 148,31	89,15	- 30 864,29	156,03
WATER	WATER	3 719 517,50	- 3 057 121,25	82,19	- 515 341,14	96,05
ZZZZZ	UNALLOCATED CREDITS	-	-		283 383,01	-
	<b>Suburb Total:</b>	<b>31 934 233,30</b>	<b>- 25 771 783,64</b>	<b>80,70</b>	<b>- 5 548 562,65</b>	<b>98,08</b>

	NEW HORIZONS					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
ELEC	ELECTRICITY	402 129,09	- 337 734,96	83,99	- 228 638,21	140,84
MASAK	INDIGENT POLICY	- 1 023 419,28	-		1 130 252,84	110,44
RATES	RATES	52 260,30	- 8 468,28	16,20	- 9 169,32	33,75
REFUS	REFUSE	719 993,46	- 81 990,44	11,39	- 499 022,12	80,70
RENT	RENTALS SUNDRY	15 090,82	- 396,62	2,63	- 3 481,53	25,70
SEWER	SEWERAGE	1 246 964,88	- 140 494,75	11,27	- 780 532,60	73,86
SUNDR	SUNDRY	-	- 74,11		4,56	-
WATER	WATER	573 967,25	- 102 205,68	17,81	- 130 186,01	40,49
ZZZZZ	UNALLOCATED CREDITS	-	-		4 895,17	-
	<b>Suburb Total:</b>	<b>1 986 986,52</b>	<b>- 671 364,84</b>	<b>33,79</b>	<b>- 515 886,34</b>	<b>59,75</b>

	KWANOKUTHULA					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
ELEC	ELECTRICITY	233 334,08	- 134 146,22	57,49	- 158 728,83	125,52
MASAK	INDIGENT POLICY	- 2 087 558,16	-		2 297 662,11	110,06
RATES	RATES	23 802,70	- 6 969,77	29,28	- 410,29	31,01
REFUS	REFUSE	1 211 657,15	- 53 759,71	4,44	- 1 001 406,95	87,08
SEWER	SEWERAGE	2 091 107,98	- 95 149,13	4,55	- 1 532 799,80	77,85
SUNDR	SUNDRY	2 401,00	- 2 400,00	99,96	- 5 208,91	116,99
WATER	WATER	952 977,57	- 138 398,30	14,52	- 250 776,95	40,84
ZZZZZ	UNALLOCATED CREDITS	-	-		40 814,18	-
	<b>Suburb Total:</b>	<b>2 427 722,32</b>	<b>- 430 823,13</b>	<b>17,75</b>	<b>- 682 065,98</b>	<b>45,84</b>

	FARMS					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
RATES	RATES	2 020 140,46	- 1 158 888,24	57,37	- 785 648,36	96,26
ELEC	ELECTRICITY	2 040 856,99	- 2 033 248,55	99,63	- 230 433,37	110,92
REFUS	REFUSE	277 056,78	- 200 877,13	72,50	- 119 981,29	115,81
RENT	RENTALS SUNDRY	-	- 1 457,21		-	-
SEWER	SEWERAGE	322 192,13	- 289 124,31	89,74	- 58 204,09	107,80
SUNDR	SUNDRY	5 043,87	-		143 903,51	2 853,04
WATER	WATER	592 230,56	- 486 971,68	82,23	- 42 273,53	89,36
ZZZZZ	UNALLOCATED CREDITS	-	-		69 701,39	-
MASAK	INDIGENT POLICY	- 904,88	-		485,46	53,65
	<b>Suburb Total:</b>	<b>5 256 615,91</b>	<b>- 4 170 567,12</b>	<b>79,34</b>	<b>- 1 449 660,08</b>	<b>106,92</b>

## Section 2: Finance

	NATURES VALLEY					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
ELEC	ELECTRICITY	357 507,07	- 294 374,66	82,34	- 53 212,30	97,23
RATES	RATES	525 934,14	- 423 238,55	80,47	- 74 972,08	94,73
REFUS	REFUSE	130 955,57	- 102 162,06	78,01	- 23 820,21	96,20
RENT	RENTALS SUNDRY	-	- 183,28		-	-
SEWER	SEWERAGE	86 250,37	- 68 986,15	79,98	- 13 110,08	95,18
SUNDR	SUNDRY	-	-		- 1 904,20	-
WATER	WATER	188 781,50	- 148 272,16	78,54	- 29 331,05	94,08
ZZZZZ	UNALLOCATED CREDITS	-	-		34 880,55	-
	<b>Suburb Total:</b>	<b>1 289 428,65</b>	<b>- 1 037 216,86</b>	<b>80,44</b>	<b>- 161 469,37</b>	<b>92,96</b>

	WITTEDRIFT					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
ELEC	ELECTRICITY	201 450,69	- 129 762,64	64,41	- 78 536,88	103,40
MASAK	INDIGENT POLICY	- 1 809,76	-		2 001,94	110,62
RATES	RATES	57 788,00	- 31 828,07	55,08	- 7 305,52	67,72
REFUS	REFUSE	41 194,76	- 28 726,20	69,73	- 11 925,56	98,68
SEWER	SEWERAGE	72 102,73	- 53 138,45	73,70	- 14 834,06	94,27
SUNDR	SUNDRY	-	-		909,14	-
WATER	WATER	65 818,29	- 45 442,96	69,04	- 10 212,23	84,56
ZZZZZ	UNALLOCATED CREDITS	-	-		7 197,31	-
	<b>Suburb Total:</b>	<b>436 544,71</b>	<b>- 288 898,32</b>	<b>66,18</b>	<b>- 114 524,14</b>	<b>92,41</b>

	KEURBOOMSTRAND					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
RATES	RATES	788 893,14	- 621 582,63	78,79	- 128 280,44	95,05
ELEC	ELECTRICITY	1 016 824,48	- 904 913,90	88,99	- 84 570,72	97,31
REFUS	REFUSE	184 301,38	- 153 012,82	83,02	- 12 437,17	89,77
SEWER	SEWERAGE	370 795,32	- 334 304,39	90,16	- 17 336,72	94,83
SUNDR	SUNDRY	-	-		2 266,72	-
WATER	WATER	452 745,24	- 389 355,27	86,00	- 46 114,51	96,18
ZZZZZ	UNALLOCATED CREDITS	-	-		86 614,90	-
	<b>Suburb Total:</b>	<b>2 813 559,56</b>	<b>- 2 403 169,01</b>	<b>85,41</b>	<b>- 377 621,18</b>	<b>98,84</b>

	KRANSHOEK					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
ELEC	ELECTRICITY	477,86	-		-	-
MASAK	INDIGENT POLICY	- 351 998,32	-		386 662,69	109,85
RATES	RATES	36 113,65	- 3 964,25	10,98	- 1 718,95	15,74
REFUS	REFUSE	499 187,84	- 19 911,36	3,99	- 170 002,17	38,04
SEWER	SEWERAGE	863 985,74	- 34 879,21	4,04	- 248 826,92	32,84
SUNDR	SUNDRY	-	- 31,25		256,16	-
WATER	WATER	647 905,97	- 24 767,52	3,82	- 44 450,10	10,68
ZZZZZ	UNALLOCATED CREDITS	-	-		1 531,72	-
	<b>Suburb Total:</b>	<b>1 695 672,74</b>	<b>- 83 553,59</b>	<b>4,93</b>	<b>- 79 611,01</b>	<b>9,62</b>

## Section 2: Finance

	KURLAND					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
RATES	RATES	4 445,17	- 2 014,97	45,33	- 1 146,37	71,12
ELEC	ELECTRICITY	2 867,16	-		-	-
MASAK	INDIGENT POLICY	- 210 837,04	-		233 226,01	110,62
REFUS	REFUSE	246 473,62	- 6 145,87	2,49	- 108 790,63	46,63
SEWER	SEWERAGE	415 873,84	- 20 309,00	4,88	- 141 987,07	39,03
SUNDR	SUNDRY	-	-		- 96,09	-
WATER	WATER	304 119,11	- 8 307,94	2,73	- 24 375,81	10,75
ZZZZZ	UNALLOCATED CREDITS	-	-		- 1 064,43	-
	<b>Suburb Total:</b>	<b>762 941,86</b>	<b>- 36 777,78</b>	<b>4,82</b>	<b>- 44 234,39</b>	<b>10,62</b>

	GREEN VALLEY					
Service	Service description	Total Amount Raised	Actual Current Income	Percentage Payment on Current	Actual Income on Arrears	Percentage Payment per Month
MASAK	INDIGENT POLICY	- 59 722,08	-		65 770,74	110,13
RATES	RATES	71,65	-	-	-	-
REFUS	REFUSE	75 989,80	- 3 321,94	4,37	- 26 371,28	39,08
SEWER	SEWERAGE	130 417,26	- 5 765,26	4,42	- 38 651,94	34,06
SUNDR	SUNDRY	-	- 155,97		- 96,09	-
WATER	WATER	114 676,73	- 6 030,42	5,26	- 1 584,85	6,64
ZZZZZ	UNALLOCATED CREDITS	-	-		- 105,60	-
	<b>Suburb Total:</b>	<b>261 433,36</b>	<b>- 15 273,59</b>	<b>5,84</b>	<b>- 1 039,02</b>	<b>6,24</b>

### **FINANCIAL IMPLICATION**

Financial implications as articulated in report

### **EXECUTIVE SUMMARY**

The Revenue management report reflects the monthly services billings and the debt collection activities undertaken during the month of July 2023.

The collection rate achieved for July 2023 decreased from the 84% average collection rate achieved for the 2022/23 financial year. The municipality will continue to intensify the debt collection processes with the assistance of the 4 appointed debt collection service providers in the 2023/24 financial year to achieve the set target of 90% collection rate.

### **RELEVANT LEGISLATION**

The report is prepared in compliance with section 64 of the Municipal Finance Management Act (Act 56 of 2003) as well as the requirements as set out in Chapter 9 of the Municipal Systems Act (Act 32 of 2000) in relation to revenue management and debt collection actions undertaken.

## **Section 2: Finance**

### **RECOMMENDED BY THE MUNICIPAL MANAGER**

1. That the Revenue management report for the month of July 2023 be noted.
2. That it be noted that the amount due by approved indigents amounted to R 7,564,281.06 at end July 2023 but excludes the new approved indigent balances that will be processed in the month of August 2023.
3. That it be noted that the amount due by approved indigents will be written off in August 2023, in line with clause 10.6.4 of the approved Customer Care, Credit control and debt collection, Indigent and tempering policy.
4. That it be noted that the amount of R 28,349 has been written off as bad debt in the 50% settlement discount program and an amount of R 18,137 collected in the month of July 2023.

### **RECOMMENDED BY THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE**

1. That the Revenue management report for the month of July 2023 be noted.
2. That it be noted that the amount due by approved indigents amounted to R 7,564,281.06 at end July 2023 but excludes the new approved indigent balances that will be processed in the month of August 2023.
3. That it be noted that the amount due by approved indigents will be written off in August 2023, in line with clause 10.6.4 of the approved Customer Care, Credit control and debt collection, Indigent and tempering policy.
4. That it be noted that the amount of R 28,349 has been written off as bad debt in the 50% settlement discount program and an amount of R 18,137 collected in the month of July 2023.

## Section 2: Finance

ITEM M/2/149/08/23

### SECTION 71 REPORT FOR THE MONTH OF JULY 2023

**Portfolio Comm:** Finance and Corporate Services  
**File Ref:** 9/1/3/4

**Demarcation:** All Wards  
**Delegation:** MayCo

**Attachment:** Annexure “A” – Budget Report M01  
Annexure “B” – C Schedule M01

**Report from:** Acting Director: Financial Services

**Date** 15 August 2023

#### **Purpose of the report**

The purpose of this report is to inform MayCo on the implementation of the budget and the financial state of affairs of the municipality for the month ended 31 July 2023.

#### **Background/Discussion**

This report deals with the Month ended 31 July 2023, and reflects the implementation of the budget, and the state of the municipality’s financial affairs.

The in-year reports were prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and reporting regulations, Government Gazette 32141, 17 April 2009.

The monthly report was drafted in accordance with the budget and reporting regulations and corresponds with the monthly Section 71 reporting, Schedule “C” as submitted to Treasury as per the MFMA reporting timeline.

#### **Summary of financial state of affairs for the month ended 31 July 2023**

The report as attached hereto can be summarized as follows:

##### **1. Financial Position**

###### **Assets**

Current Assets for the month amounts to R 536,206 million, consisting of the major contributors which are Receivables from exchange and non-exchange, as well as Cash and Cash equivalents.

Cash and cash equivalents amount to R 145,108 million as at 31 July 2023, which is made up of cash amounting to R 38,132 Million and short term investments of R 107,252 million.

Non-current assets, which includes Property Plant and Equipment amounts to R 1,255 billion at 30 July 2023.

## Section 2: Finance

In total assets at the start of the new financial year amount to R 1,791 billion as at end July 2023.

### Liabilities

Current liabilities amounts to R 348,362 million consisting of the major contributors such as the current Borrowing Costs, Provisions and Trade Creditors.

Non-current liabilities amount to R163,312 million as at 30 July 2023. It consists of Long-Term Borrowing and Provisions.

### Net Assets

Net assets for the month amount to R1,280 billion as at 30 July 2023.

### Conclusion on financial position

The financial position as at 30 June 2023 is below the best practice benchmark at 1.54:1 meaning current assets are 1.54:1 times more than current liabilities. (The best practice benchmark is between 2 and 3).

## 2. Financial Performance

### Revenue

Total revenue received for the 1<sup>st</sup> month equals R117.3 million which represents 13% of the total operating revenue budget for the year.

The following is highlighted with regards to the variances in Revenue:

**Property Rates:** The YTD actual, amount to R16.9 million, compared to the YTD budget of R14.9 million that was anticipated, this indicates that the revenue source is performing above anticipation.

**Service Charges** – Revenue from electricity for the month amounts to R19.3 million. Anticipated budgeted revenue amounted to R20.2 million, this is an under-performance of 4%. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are in the peak season it is expected that a spike will occur in consumption. The prolonged load shedding remains a point of concern even though performance of this revenue item has improved.

**Service Charges** – Water Revenue: Water revenue as at end of July 2023 amounts to R6.3 million while YTD budget amounts to R7.3 million. This is a 13% under-performance consistent the colder and wetter weather conditions and seasonal consumption patterns. Load shedding also impacts on the municipality's ability to deliver water to end-users resulting in lower consumption trends establishing.

**Service Charges** – Sanitation Revenue: A negative YTD variance of 5% which is consistent with the Water under-performance. The revenue item is being monitored due to its under-performance in the previous financial year and a concerted effort will need to be given to ensure revenue targets are met.

## Section 2: Finance

**Service Charges – Refuse Revenue:** A negative YTD variance of 12%. This category of revenue falls part of the revenue enhancement programme and a concerted effort must be made in the new financial year to ensure this revenue source is performing adequately as the municipality invested a sizeable amount of capital for this function.

**Rental of Facilities and Equipment** – A positive YTD variance of 14% is reported. 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** – outstanding debtors: A positive YTD variance of 59% is recorded. Although the interest on outstanding debtors is over performing, it is doubtful that the municipality would be able to collect it.

**Fines, penalties and forfeits:** A negative YTD variance of 100%. which can be ascribed to no revenue recognition done for the month. The revenue for the month of July 2023 will be recognised as part of the August 2023 monthly reporting.

**Sale of Goods and rendering of Services:** A negative YTD variance of 13%. The major contributor of the revenue remains Building Plan Approval fees, Development Charges, Town Planning Fees, Fire Services, Staff and Councillor Recoveries etc

### Expenditure

The total expenditure for the month is R26,667 Million which represents 2.96% of the total operating expenditure budget for the year.

With regards to the variances in respect of expenditure the following is highlighted:

**Employee cost:** A negative YTD budget variance of 21% is reflected. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date coupled with the year-end post-retirement and employee benefits provision that still needs to be made.

**Debt Impairment:** No Debt Impairment was done for the month of July 2023

**Bulk Purchases - Electricity:** All payments to Eskom for the month of July will reflect in August 2023 as we pay ESKOM based on consumption. June accounts were paid as a year-end creditor.

**Contracted services:** No expenditure has been incurred for the month. Just like the Inventory Consumed, the new procurement system has a major effect on the expenditure item as well, and it is anticipated that expenditure will increase once resolved.

**Transfers and Subsidies:** No expenditure has been incurred for the month.

**Operational Cost:** A negative YTD budget variance of 93% is recorded. 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



## **Section 2: Finance**

### **Conclusion on financial performance**

In total the year-to-date revenue is in over performing compared to the year-to-date budget, however expenditure is well below the year-to-date budget, which is normally expected from the 1<sup>st</sup> month of the new financial year. Based on the current trend an operating surplus is still anticipated for the current financial year.

### **3. Debtors Management**

The debtors' book of the municipality reflects R 256.5 million on outstanding debtors older than 121 days and a total outstanding amount of R 325.5 million.

The contributors to the outstanding debt remain the household debt which represent 96% of total debt, followed by businesses with 3.4% and organs of state contributing 0.6%

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

The collection rate for the month of July 2023 is 76.30%.

### **4. Creditors Management**

The municipality reports no trade creditors for June 2023 compared to R4.6 million reported in May 2023.

## **FINANCIAL IMPLICATIONS**

Financial implications are attached on Annexures A and Annexures B

## **RELEVANT 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)

## **RECOMMENDED BY MUNICIPAL MANAGER**

That the Section 71 Report for the month ended 31 July 2023, be noted.

## **RECOMMENDED BY THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE**

That the Section 71 Report for the month ended 31 July 2023, be noted.

BITOU LOCAL MUNICIPALITY



**Budget Statement for the month  
ended 31 July 2023**

## Table of Contents

Table of Contents.....	2
Glossary .....	3
Legislative Framework .....	5
Section 1 – July Report.....	5
Section 2 – Resolutions .....	5
Section 3 – Executive Summary .....	5
Section 4 – In-year budget statement tables .....	10
Section 5 – Debtors’ analysis .....	19
Section 6 – Creditors' age analysis .....	21
Section 7 – Investment portfolio analysis.....	22
Section 8 – Grant Performance.....	23
Municipal manager’s quality certification.....	24

## BITOU LOCAL MUNICIPALITY

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## BITOU LOCAL MUNICIPALITY

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

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

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

**Virement** – A transfer of budget.

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

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

# BITOU LOCAL MUNICIPALITY

## **Legislative Framework**

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

## **PART 1 – IN-YEAR REPORT**

### **Section 1 – July Report**

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

The report outlines the financial performance and position of the municipality for the month ended July 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 spends its budget prudently.

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

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at end of July 2023 amounts to R 145.1 million. The municipality on average requires an amount in excess of R65 million to cover its monthly operational expenditure, this includes the cost associated with the payment of employee cost and suppliers. It however excludes payments made to suppliers for capital assets.

### **Section 2 – Resolutions**

#### ***IN-YEAR REPORTS 2023/2024***

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

#### ***RECOMMENDATION:***

- That Council notes the monthly budget statement and supporting documentation for the month ended 31 July 2023.

### **Section 3 – Executive Summary**

#### **3.1 Introduction**

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

# BITOU LOCAL MUNICIPALITY

## Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -										
Description	Ref	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		461 316	500 877	500 877	39 112	39 112	41 740	(2 628)	-6%	500 877
Service charges - Electricity		211 450	241 830	241 830	19 306	19 306	20 152	(847)	-4%	241 830
Service charges - Water		85 375	86 725	86 725	6 274	6 274	7 227	(953)	-13%	86 725
Service charges - Waste Water Management		78 318	77 663	77 663	6 144	6 144	6 472	(328)	-5%	77 663
Service charges - Waste management		45 707	58 016	58 016	4 278	4 278	4 835	(557)	-12%	58 016
Sale of Goods and Rendering of Services		6 867	11 571	11 571	836	836	964	(128)	-13%	11 571
Agency services		2 501	3 014	3 014	-	-	251	(251)	-100%	3 014
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		17 120	13 282	13 282	1 758	1 758	1 107	651	59%	13 282
Interest earned from Current and Non Current Assets		8 035	4 950	4 950	264	264	413	(148)	-36%	4 950
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 065	1 030	1 030	98	98	86	12	14%	1 030
Licence and permits		1 196	589	589	86	86	49	37	76%	589
Operational Revenue		3 683	2 207	2 207	69	69	184	(115)	-63%	2 207
Non-Exchange Revenue		358 657	400 177	400 177	78 177	78 177	60 837	17 340	29%	400 177
Property rates		151 804	179 779	179 779	16 876	16 876	14 982	1 894	13%	179 779
Surcharges and Taxes		-	1 500	1 500	118	118	125	(7)	-6%	1 500
Fines, penalties and forfeits		46 208	31 699	31 699	2	2	2 642	(2 639)	-100%	31 699
Licence and permits		-	696	696	-	-	58	(58)	-100%	696
Transfer and subsidies - Operational		155 962	163 277	163 277	60 303	60 303	41 096	19 207	47%	163 277
Interest		4 242	3 759	3 759	425	425	313	111	36%	3 759
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	15 518	15 518	453	453	1 293	(840)	-65%	15 518
Gains on disposal of Assets		441	3 950	3 950	-	-	329	(329)	-100%	3 950
Other Gains		-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		819 973	901 055	901 055	117 289	117 289	102 577	14 712	14%	901 055
Expenditure By Type										
Employee related costs		279 952	333 063	333 063	21 987	21 987	27 715	(5 728)	-21%	333 063
Remuneration of councillors		6 721	7 674	7 674	578	578	639	(61)	-10%	7 674
Bulk purchases - electricity		162 599	206 241	206 241	-	-	12 288	(12 288)	-100%	206 241
Inventory consumed		14 494	19 543	19 543	169	169	1 629	(1 459)	-90%	19 543
Debt impairment		18 551	18 270	18 270	-	-	1 522	(1 522)	-100%	18 270
Depreciation and amortisation		35 903	40 059	40 059	3 338	3 338	3 338	-	-	40 059
Interest		8 798	13 428	13 428	36	36	1 119	(1 083)	-97%	13 428
Contracted services		73 111	95 793	95 793	-	-	7 983	(7 983)	-100%	95 793
Transfers and subsidies		5 626	12 230	12 230	-	-	1 019	(1 019)	-100%	12 230
Irrecoverable debts written off		62 654	64 900	64 900	25	25	5 408	(5 383)	-100%	64 900
Operational costs		72 045	89 075	89 075	532	532	7 426	(6 894)	-93%	89 075
Losses on Disposal of Assets		203	-	-	-	-	-	-	-	-
Other Losses		9	-	-	-	-	-	-	-	-
Total Expenditure		740 667	900 274	900 274	26 667	26 667	70 087	(43 420)	-62%	900 274
Surplus/(Deficit)		79 307	780	780	90 622	90 622	32 490	58 132	0	780
Transfers and subsidies - capital (monetary allocations)		36 538	37 468	37 468	-	-	3 122	(3 122)	(0)	37 468
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		115 845	38 248	38 248	90 622	90 622	35 613			38 248
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		115 845	38 248	38 248	90 622	90 622	35 613			38 248
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		115 845	38 248	38 248	90 622	90 622	35 613			38 248
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		115 845	38 248	38 248	90 622	90 622	35 613			38 248

## **BITOU LOCAL MUNICIPALITY**

### **Revenue by Source**

#### **Property Rates**

Property rates for the 1<sup>st</sup> month of the new year amounts to R16.9 million, compared to the YTD budget of R14.9 million that was anticipated, this indicates that the revenue source is performing above anticipation. 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 for the month amounts to R19.3 million. Anticipated budgeted revenue amounted to R20.2 million, this is an under-performance of 4%. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are in the peak season it is expected that a spike will occur in consumption. The prolonged load shedding remains a point of concern even though performance of this revenue item is expected to improve.

#### **Water Service**

Water revenue as at end of July 2023 amounts to R6.3 million while YTD budget amounts to R7.3 million. This is a 13% under-performance consistent the colder and wetter weather conditions and seasonal consumption patterns. Load shedding also impacts on the municipality's ability to deliver water to end-users resulting in lower consumption trends establishing.

#### **Sanitation Service**

Sanitation revenue amounts to R6.1 million while YTD budget amounts to R6.5 million. This translates to 5% under-performance for this category of revenue. The revenue item is being monitored due to its under-performance in the previous financial year and a concerted effort will need to be given to ensure revenue targets are met.

#### **Refuse Service**

Refuse revenue as at the end of July 2023 amounts R4.3 million while the YTD budget amounts to R4.8 million. This is an under performance of 12%. This category of revenue falls part of the revenue enhancement programme and a concerted effort must be made in the new financial year to ensure this revenue source is performing adequately as the municipality invested a sizeable amount of capital for this function.

#### **Rental of Facilities and Equipment**

The revenue for rental of facilities and equipment for July 2023 amounts to R 97 986. This source of revenue is over-performing by 14%. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict.

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

Interest earned on external investment and outstanding debtors' revenue for the 1<sup>st</sup> month of July 2023 amounts to R 264 341 and R1.8 million respectively, which in turn equates to a 59% over-performance and 36% under-performance of the revenue source. Investment revenue, based on past trends, will start performing adequately as we start investing again as we invest our surplus funds. The interest on outstanding debtors, although performing above anticipation, is unlikely to be collected by the municipality.



## **BITOU LOCAL MUNICIPALITY**

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

Revenue from Fines as at end of July 2023 amounts to R 2 277 compared to the anticipated budgeted revenue of R2.6 million. This is an under-performance of almost 100%, which can be ascribed to no revenue recognition done for the month. The revenue for the month of July 2023 will be recognised as part of the August 2023 monthly reporting.

### **Transfers and Subsidies**

Revenue from Transfers and Subsidies amounts to R60.3 million as at end of July 2023. Revenue from Transfers and Subsidies is over performing with a percentage of 47%, this can mainly be ascribed to the receipt of the first tranche of the equitable share in July 2023. 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.

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

Previously this item was grouped under other Revenue and has subsequently been split from it. Revenue collected for the month amounts to R 836 141 compared to an anticipated R964 000. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

### **Operational revenue**

Previously this item was grouped under Other Revenue and has subsequently been split from it and renamed as Operational Revenue. Revenue collected for the month amounts to R 68 635 compared to an anticipated R 184 000. The major contributor of the revenue remains breakage fees, development charges, handling fees, landing fees, staff and councillor recoveries etc.

**Total revenue** for the month of July 2023 amounts to R117.3 million compared to the R102.6 million anticipated budgeted revenue for the month. This, however, exclude revenue from capital contributions.

## **Expenditure**

### **Employee related cost**

Employee related cost for the month of July 2023 amounts to R21.9 million, while the YTD budget amounts to R27.8 million. This translates to an under performance of 21%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date.

### **Remuneration of councillors**

Remuneration of councillors as at end of July 2023 amounts to R 578 465. This expenditure item underperforming by 10% for the month.

### **Debt Impairment**

No Debt Impairment was done for the month of July 2023.

### **Bulk Purchases**

All payments to Eskom for the month of July will reflect in August 2023 as we pay Eskom based on the consumption of the month of July in August. June 2023 accounts were paid as a year-end creditor in the previous financial year.

### **Depreciation**

## **BITOU LOCAL MUNICIPALITY**

Depreciation for July 2023 amounts to R3.3 million which is in line with the anticipated budget and thus performing adequately.

### **Inventory Consumed**

Expenditure for this item for July 2023 amounts to R 169 217 while the YTD budget amounts to R1.6 million. This expenditure item under-performed by 90% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores and the underperformance is due to the teething problems that have arose from the new procurement system. This item will improve once the procurement issues are resolved and the operations gain momentum.

### **Contracted Services**

No expenditure has been incurred for the month. Similar to the Inventory Consumed, the new procurement system has a major effect on the expenditure item as well, and it is anticipated that expenditure will increase once resolved.

### **Transfers and subsidies**

No expenditure has been incurred for the month.

### **Operational Cost**

Operational Cost as at end of July 2023 amounts to R 532 042 while the YTD budget amounts to R7.4 million, which translates to an under performance of 93%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity.

**Total expenditure** as at end of July 2023 amounts to R26.7 million. The municipality is reporting an operating surplus of R90.6 million.

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

The operating surplus declined with R 25 million when compared to the closing balance for 2022/2023, this can mainly be ascribed to the year-end payments that were made after the closure of the reporting period. 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 concerning 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.

## Section 4 – In-year budget statement tables

### *4.1 Monthly budget statements*

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

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

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

See tables below C1 and C3 for the month ended 31 July 2023.

# BITOU LOCAL MUNICIPALITY

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

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
<b>R thousands</b>								%	
<b>Financial Performance</b>									
Property rates	151 804	179 779	179 779	16 876	16 876	14 982	1 894	13%	179 779
Service charges	427 717	464 234	464 234	36 001	36 001	38 686	(2 686)	-7%	475 805
Investment revenue	8 035	18 232	18 232	2 022	2 022	1 519	503	33%	4 950
Transfers and subsidies - Operational	155 962	163 277	163 277	60 303	60 303	41 096	19 207	47%	163 277
Other own revenue	72 213	75 533	75 533	2 087	2 087	6 294	(4 208)	-67%	55 771
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>815 731</b>	<b>901 055</b>	<b>901 055</b>	<b>117 289</b>	<b>117 289</b>	<b>102 577</b>	<b>14 712</b>	<b>14%</b>	<b>879 582</b>
Employee costs	279 952	333 063	333 063	21 987	21 987	27 715	(5 728)	-21%	333 063
Remuneration of Councillors	6 721	7 674	7 674	578	578	639	(61)	-10%	7 674
Depreciation and amortisation	35 903	40 059	40 059	3 338	3 338	3 338	-		40 059
Interest	8 798	13 428	13 428	36	36	1 119	(1 083)	-97%	13 428
Inventory consumed and bulk purchases	177 094	225 784	225 784	169	169	13 916	(13 747)	-99%	225 784
Transfers and subsidies	5 626	12 230	12 230	-	-	1 019	(1 019)	-100%	12 230
Other expenditure	226 573	268 038	268 038	558	558	22 340	(21 782)	-98%	268 038
<b>Total Expenditure</b>	<b>740 667</b>	<b>900 274</b>	<b>900 274</b>	<b>26 667</b>	<b>26 667</b>	<b>70 087</b>	<b>(43 420)</b>	<b>-62%</b>	<b>900 274</b>
<b>Surplus/(Deficit)</b>	<b>75 064</b>	<b>780</b>	<b>780</b>	<b>90 622</b>	<b>90 622</b>	<b>32 490</b>	<b>58 132</b>	<b>179%</b>	<b>(20 693)</b>
Transfers and subsidies - capital (monetary allocations)	36 538	37 468	37 468	-	-	3 122	(3 122)	-100%	37 468
Transfers and subsidies - capital (in-kind)	36 538	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>148 141</b>	<b>38 248</b>	<b>38 248</b>	<b>90 622</b>	<b>90 622</b>	<b>35 613</b>	<b>55 010</b>	<b>154%</b>	<b>16 775</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>148 141</b>	<b>38 248</b>	<b>38 248</b>	<b>90 622</b>	<b>90 622</b>	<b>35 613</b>	<b>55 010</b>	<b>154%</b>	<b>16 775</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>84 795</b>	<b>109 432</b>	<b>109 432</b>	<b>-</b>	<b>-</b>	<b>9 119</b>	<b>(9 119)</b>	<b>-100%</b>	<b>109 432</b>
Capital transfers recognised	33 517	34 335	34 335	-	-	2 861	(2 861)	-100%	34 335
Borrowing	32 098	45 150	45 150	-	-	3 762	(3 762)	-100%	45 150
Internally generated funds	19 180	29 947	29 947	-	-	2 496	(2 496)	-100%	29 947
<b>Total sources of capital funds</b>	<b>84 795</b>	<b>109 432</b>	<b>109 432</b>	<b>-</b>	<b>-</b>	<b>9 119</b>	<b>(9 119)</b>	<b>-100%</b>	<b>109 432</b>
<b>Financial position</b>									
Total current assets	-	429 672	429 672		536 206				429 672
Total non current assets	-	1 335 112	1 335 112		1 255 497				1 335 112
Total current liabilities	-	426 612	426 612		348 362				426 612
Total non current liabilities	-	190 333	190 333		163 312				190 333
<b>Community wealth/Equity</b>	<b>-</b>	<b>1 147 839</b>	<b>1 147 839</b>		<b>1 280 030</b>				<b>1 147 839</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	75 138	75 138	50 430	50 430	32 109	(18 320)	-57%	75 138
Net cash from (used) investing	-	(98 470)	(98 470)	-	-	10 033	10 033	100%	(98 470)
Net cash from (used) financing	-	19 383	19 383	(400)	(400)	2 973	3 374	113%	19 383
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>55 791</b>	<b>55 791</b>	<b>-</b>	<b>145 108</b>	<b>104 856</b>	<b>(40 252)</b>	<b>-38%</b>	<b>91 129</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	40 402	10 630	9 719	8 205	256 501	-	-	-	325 457
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

## BITOU LOCAL MUNICIPALITY

### Financial Performance Expenditure by Municipal Vote

#### Revenue by vote

The performance of revenue by vote as at end July 2023 amounts to R117.3 million, this is an over performance of 11%. The detail on revenue per item can be seen on executive summary.

#### Expenditure by vote

The expenditure by vote as at July 2023 amounts R26.7 million. The total expenditure budget is under performing by 64.5%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) -										
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		18	2 918	2 918	-	-	-	-		2 918
Vote 2 - Office of the Municipal Manager		130 227	62 081	62 081	60 408	60 408	92	60 316	65568,5%	62 081
Vote 3 - Community Services		111 344	137 471	137 471	4 845	4 845	11 456	(6 610)	-57,7%	137 471
Vote 4 - Corporate Services		690	19	19	-	-	2	(2)	-100,0%	19
Vote 5 - Financial Services		168 647	207 447	207 447	17 756	17 756	23 196	(5 440)	-23,5%	207 447
Vote 6 - Economic Development & Planning		19 486	21 821	21 821	715	715	1 818	(1 103)	-60,7%	21 821
Vote 7 - Engineering Services		426 099	506 765	506 765	33 564	33 564	69 136	(35 571)	-51,5%	506 765
Total Revenue by Vote	2	856 512	938 523	938 523	117 289	117 289	105 699	11 590	11,0%	938 523
Expenditure by Vote	1									
Vote 1 - Council		8 072	13 229	13 229	594	594	1 106	(512)	-46,3%	13 229
Vote 2 - Office of the Municipal Manager		(82 599)	24 180	24 180	1 893	1 893	2 015	(121)	-6,0%	24 180
Vote 3 - Community Services		186 318	220 646	220 646	9 084	9 084	18 387	(9 303)	-50,6%	220 646
Vote 4 - Corporate Services		56 481	81 193	81 193	2 668	2 668	6 766	(4 098)	-60,6%	81 193
Vote 5 - Financial Services		77 465	67 121	67 121	2 422	2 422	5 593	(3 172)	-56,7%	67 121
Vote 6 - Economic Development & Planning		43 904	43 237	43 237	2 007	2 007	3 603	(1 596)	-44,3%	43 237
Vote 7 - Engineering Services		446 005	450 669	450 669	7 998	7 998	32 616	(24 618)	-75,5%	450 669
Total Expenditure by Vote	2	735 645	900 274	900 274	26 667	26 667	70 087	(43 420)	-62,0%	900 274
Surplus/ (Deficit) for the year	2	120 866	38 248	38 248	90 622	90 622	35 613	55 010	154,5%	38 248

# BITOU LOCAL MUNICIPALITY

## Capital expenditure

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

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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Council		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Community Services		1 685	4 780	4 780	-	-	398	(398)	-100%	4 780
Vote 4 - Corporate Services		2 069	1 016	1 016	-	-	85	(85)	-100%	1 016
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		39 723	40 959	40 959	-	-	3 413	(3 413)	-100%	40 959
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>43 476</b>	<b>46 755</b>	<b>46 755</b>	<b>-</b>	<b>-</b>	<b>3 896</b>	<b>(3 896)</b>	<b>-100%</b>	<b>46 755</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 1 - Council		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	1 000	1 000	-	-	83	(83)	-100%	1 000
Vote 3 - Community Services		5 571	835	835	-	-	70	(70)	-100%	835
Vote 4 - Corporate Services		59	561	561	-	-	47	(47)	-100%	561
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		435	304	304	-	-	25	(25)	-100%	304
Vote 7 - Engineering Services		35 254	59 977	59 977	-	-	4 998	(4 998)	-100%	59 977
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>41 319</b>	<b>62 677</b>	<b>62 677</b>	<b>-</b>	<b>-</b>	<b>5 223</b>	<b>(5 223)</b>	<b>-100%</b>	<b>62 677</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>84 795</b>	<b>109 432</b>	<b>109 432</b>	<b>-</b>	<b>-</b>	<b>9 119</b>	<b>(9 119)</b>	<b>-100%</b>	<b>109 432</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2 531</b>	<b>20 857</b>	<b>20 857</b>	<b>-</b>	<b>-</b>	<b>1 738</b>	<b>(1 738)</b>	<b>-100%</b>	<b>20 857</b>
Executive and council		-	1 000	1 000	-	-	83	(83)	-100%	1 000
Finance and administration		2 531	19 857	19 857	-	-	1 655	(1 655)	-100%	19 857
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>5 613</b>	<b>4 265</b>	<b>4 265</b>	<b>-</b>	<b>-</b>	<b>355</b>	<b>(355)</b>	<b>-100%</b>	<b>4 265</b>
Community and social services		2 359	2 880	2 880	-	-	240	(240)	-100%	2 880
Sport and recreation		921	1 000	1 000	-	-	83	(83)	-100%	1 000
Public safety		2 334	385	385	-	-	32	(32)	-100%	385
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		<b>9 570</b>	<b>13 973</b>	<b>13 973</b>	<b>-</b>	<b>-</b>	<b>1 164</b>	<b>(1 164)</b>	<b>-100%</b>	<b>13 973</b>
Planning and development		435	304	304	-	-	25	(25)	-100%	304
Road transport		9 135	13 669	13 669	-	-	1 139	(1 139)	-100%	13 669
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		<b>67 081</b>	<b>70 337</b>	<b>70 337</b>	<b>-</b>	<b>-</b>	<b>5 861</b>	<b>(5 861)</b>	<b>-100%</b>	<b>70 337</b>
Energy sources		25 389	23 741	23 741	-	-	1 978	(1 978)	-100%	23 741
Water management		25 008	27 350	27 350	-	-	2 279	(2 279)	-100%	27 350
Waste water management		15 302	17 896	17 896	-	-	1 491	(1 491)	-100%	17 896
Waste management		1 383	1 350	1 350	-	-	113	(113)	-100%	1 350
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>84 795</b>	<b>109 432</b>	<b>109 432</b>	<b>-</b>	<b>-</b>	<b>9 119</b>	<b>(9 119)</b>	<b>-100%</b>	<b>109 432</b>
<b>Funded by:</b>										
National Government		26 721	23 581	23 581	-	-	1 965	(1 965)	-100%	23 581
Provincial Government		6 752	10 754	10 754	-	-	896	(896)	-100%	10 754
District Municipality		43	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-		-
<b>Transfers recognised - capital</b>		<b>33 517</b>	<b>34 335</b>	<b>34 335</b>	<b>-</b>	<b>-</b>	<b>2 861</b>	<b>(2 861)</b>	<b>-100%</b>	<b>34 335</b>
<b>Borrowing</b>	<b>6</b>	<b>32 098</b>	<b>45 150</b>	<b>45 150</b>	<b>-</b>	<b>-</b>	<b>3 762</b>	<b>(3 762)</b>	<b>-100%</b>	<b>45 150</b>
<b>Internally generated funds</b>		<b>19 180</b>	<b>29 947</b>	<b>29 947</b>	<b>-</b>	<b>-</b>	<b>2 496</b>	<b>(2 496)</b>	<b>-100%</b>	<b>29 947</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>84 795</b>	<b>109 432</b>	<b>109 432</b>	<b>-</b>	<b>-</b>	<b>9 119</b>	<b>(9 119)</b>	<b>-100%</b>	<b>109 432</b>

## BITOU LOCAL MUNICIPALITY

### Capital Expenditure Analysis

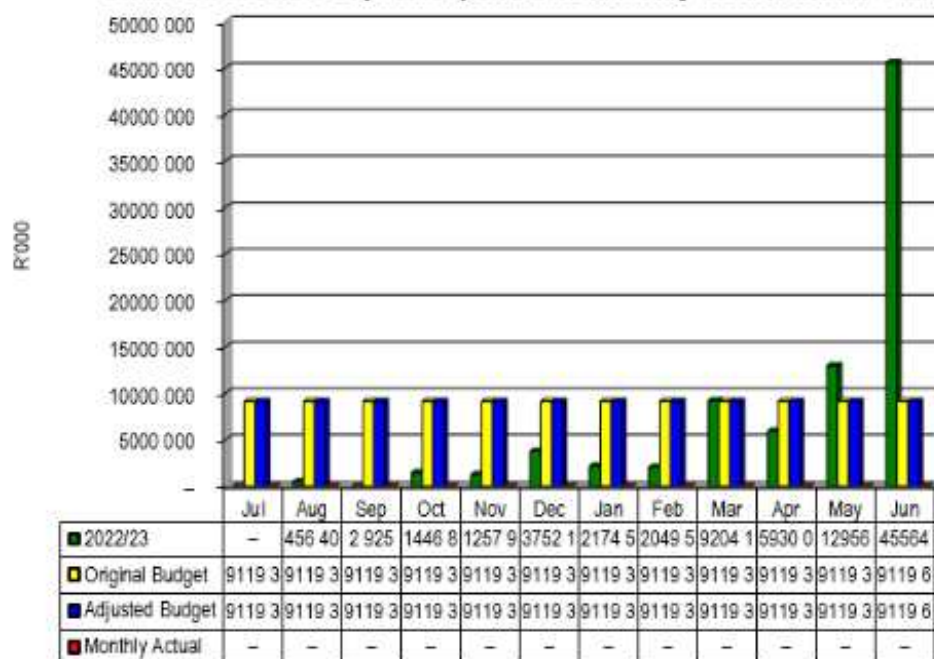
No Capital Expenditure is reported for the month.

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

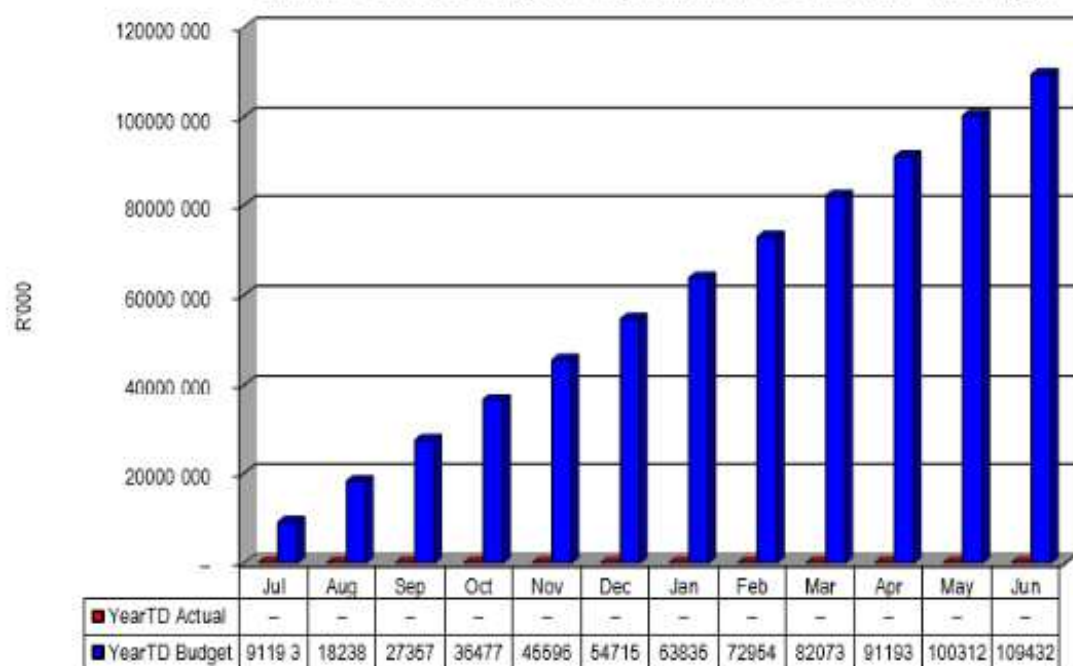
### Capital Grants Analysis

Grants	Original Budget	Monthly Actual	Shadow Balance	YTD Expenditure
<b>MIG</b>	20 299 130.00	0	0	0
<b>INEP</b>	3 281 739.00	0	0	0
<b>INFORMAL SETTLEMENTS</b>	10 000 000.00	0	0	0
<b>LIBRARY CONDITIONAL GRANT</b>	450 000.00	0	0	0
<b>RSEP</b>	304 348.00	0	0	0
<b>BORROWINGS</b>	45 150 000.00	0	0	0
<b>AFR</b>	29 946 887.00	0	0	0
<b>TOTAL</b>	<b>109 432 104.00</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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 -**

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		–	55 750	55 750	145 108	55 750
Trade and other receivables from exchange transactions		–	43 839	43 839	45 107	43 839
Receivables from non-exchange transactions		–	100 771	100 771	73 902	100 771
Current portion of non-current receivables		–	11	11	10	11
Inventory		–	16 538	16 538	15 899	16 538
VAT		–	212 584	212 584	256 053	212 584
Other current assets		–	180	180	128	180
<b>Total current assets</b>		–	<b>429 672</b>	<b>429 672</b>	<b>536 206</b>	<b>429 672</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	12 692	12 692	12 692	12 692
Property, plant and equipment		–	1 322 385	1 322 385	1 242 771	1 322 385
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		–	–	–	–	–
<b>Total non current assets</b>		–	<b>1 335 112</b>	<b>1 335 112</b>	<b>1 255 497</b>	<b>1 335 112</b>
<b>TOTAL ASSETS</b>		–	<b>1 764 784</b>	<b>1 764 784</b>	<b>1 791 704</b>	<b>1 764 784</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	19 531	0
Consumer deposits		–	9 848	9 848	10 934	9 848
Trade and other payables from exchange transactions		–	79 612	79 612	34 686	79 612
Trade and other payables from non-exchange transactions		–	(15 640)	(15 640)	(10 143)	(15 640)
Provision		–	57 320	57 320	38 499	57 320
VAT		–	239 157	239 157	252 632	239 157
Other current liabilities		–	56 316	56 316	2 223	56 316
<b>Total current liabilities</b>		–	<b>426 612</b>	<b>426 612</b>	<b>348 362</b>	<b>426 612</b>
<b>Non current liabilities</b>						
Financial liabilities		–	121 558	121 558	82 224	121 558
Provision		–	10 320	10 320	12 571	10 320
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	58 456	58 456	68 517	58 456
<b>Total non current liabilities</b>		–	<b>190 333</b>	<b>190 333</b>	<b>163 312</b>	<b>190 333</b>
<b>TOTAL LIABILITIES</b>		–	<b>616 946</b>	<b>616 946</b>	<b>511 673</b>	<b>616 946</b>
<b>NET ASSETS</b>	<b>2</b>	–	<b>1 147 839</b>	<b>1 147 839</b>	<b>1 280 030</b>	<b>1 147 839</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	1 099 339	1 099 339	1 266 912	1 099 339
Reserves and funds		–	48 500	48 500	13 118	48 500
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	–	<b>1 147 839</b>	<b>1 147 839</b>	<b>1 280 030</b>	<b>1 147 839</b>

## BITOU LOCAL MUNICIPALITY

The table above reflects the statement of financial position of the municipality. The total current assets at the end of June 2023 amounts to R536.2 million. The municipality reports total short-term investments at R 107.2 million and cash of R38.1 million for the month. The municipality reports a positive cashbook balance of R38.1 million.

The current liabilities for the month amounts R348.4 million. The current ratio for the month equates 1.53:1, which is below best practice norms. The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations.

### Cash flow analysis

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

Description	Ref	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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	163 156	163 156	12 469	12 469	13 596	(1 127)	-8%	163 156
Service charges		–	422 573	422 573	26 568	26 568	35 214	(8 646)	-25%	422 573
Other revenue		–	22 595	22 595	196	196	1 883	(1 687)	-90%	22 595
Transfers and Subsidies - Operational		–	163 277	163 277	60 874	60 874	40 035	20 839	52%	163 277
Transfers and Subsidies - Capital		–	37 468	37 468	3 420	3 420	833	2 587	310%	37 468
Interest		–	8 221	8 221	1 594	1 594	685	909	133%	8 221
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		–	(716 494)	(716 494)	(54 655)	(54 655)	(59 019)	(4 363)	7%	(716 494)
Interest		–	(13 428)	(13 428)	(36)	(36)	(1 119)	(1 083)	97%	(13 428)
Transfers and Subsidies		–	(12 230)	(12 230)	–	–	–	–		(12 230)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	75 138	75 138	50 430	50 430	32 109	(18 320)	-57%	75 138
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	10 962	10 962	–	–	913	(913)	-100%	10 962
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		–	(109 432)	(109 432)	–	–	9 119	9 119	100%	(109 432)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	(98 470)	(98 470)	–	–	10 033	10 033	100%	(98 470)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	40 150	40 150	–	–	3 346	(3 346)	-100%	40 150
Increase (decrease) in consumer deposits		–	–	–	140	140	–	140	0%	–
<b>Payments</b>										
Repayment of borrowing		–	(20 767)	(20 767)	(540)	(540)	(372)	168	-45%	(20 767)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	19 383	19 383	(400)	(400)	2 973	3 374	113%	19 383
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		–	(3 949)	(3 949)	50 030	50 030	45 116			(3 949)
Cash/cash equivalents at beginning:		–	59 740	59 740		95 078	59 740			95 078
Cash/cash equivalents at month/year end:		–	55 791	55 791		145 108	104 856			91 129

The municipality is reporting a positive R50.4 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income and a sharp Increase is usually anticipated upon the start of the book year as procurement processes are starting out.

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

The net cash (**used**) for financing activities are mostly influenced by the repayment of loans. The amount as at July 2023 amounts to R 400 128. 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	14 497 761,88
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount	Total Instalment		
ABSA - 2015/2016	Friday, 29 December 2023	22 December 2023	R 432 735,63	R 1 215 459,53	R	1 648 195,16	
ABSA - 2016/2017	Friday, 29 December 2023	22 December 2023	R 657 971,02	R 1 355 611,19	R	2 013 582,21	
Sub for Financial Institution				R 2 571 070,72	R	3 661 777,37	
DBSA - 103437/1	Friday, 29 December 2023	22 December 2023	R 819 487,88	R 879 304,74	R	1 698 792,62	
DBSA - 103437/2	Friday, 29 December 2023	22 December 2023	R 20 390,30	R 174 975,51	R	195 365,81	
Sub for Financial Institution				R 1 054 280,25	R	1 894 158,43	
Ref: 537504	STANDARD BANK - 282024913	Friday, 29 December 2023	R 293 512,09	R 1 173 158,69	R	1 466 670,78	
Ref: 536665	STANDARD BANK - 082602247	Friday, 29 December 2023	R 107 618,74	R 917 973,73	R	1 025 592,47	
Sub for Financial Institution				R 2 091 132,42	R	2 492 263,25	
NEDBANK - 2017/2018	Friday, 29 December 2023	22 December 2023	R 1 015 517,53	R 1 520 885,97	R	2 536 403,50	
NEDBANK - 2022/2023	Friday, 29 December 2023	22 December 2023	R 2 086 669,46	R 970 848,91	R	3 057 518,37	
NEDBANK - 2022/2023	Monthly	Debit Order	R 161 879,12	R 693 761,84	R	855 640,96	
Sub for Financial Institution					R	6 449 562,83	
June 2024 Future Payments:						R	14 497 662,83
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount	Total Instalment		
ABSA - 2015/2016	Wednesday, 28 June 2023	24 June 2023	R 365 243,68	R 1 282 951,48	R	1 648 195,16	
ABSA - 2016/2017	Wednesday, 28 June 2023	24 June 2023	R 582 953,94	R 1 430 628,31	R	2 013 582,25	
Sub for Financial Institution					R	3 661 777,41	
DBSA - 103437/1	Wednesday, 28 June 2023	24 June 2023	R 761 649,62	R 937 143,00	R	1 698 792,62	
DBSA - 103437/2	Wednesday, 28 June 2023	24 June 2023	R 10 361,98	R 184 883,47	R	195 245,45	
Sub for Financial Institution					R	1 894 038,07	
Ref: 537504	STANDARD BANK - 282024913	Wednesday, 28 June 2023	R 55 300,26	R 970 313,50	R	1 025 613,76	
Ref: 536665	STANDARD BANK - 082602247	Wednesday, 28 June 2023	R 226 164,74	R 1 240 506,04	R	1 466 670,78	
Sub for Financial Institution					R	2 492 284,54	
NEDBANK - 2017/2018	Wednesday, 28 June 2023	24 June 2023	R 951 008,17	R 1 585 395,30	R	2 536 403,47	
NEDBANK - 2022/2023	Wednesday, 28 June 2023	24 June 2023	R 2 006 908,42	R 1 050 609,96	R	3 057 518,38	
NEDBANK	Wednesday, 28 June 2023	24 June 2023	R 120 296,45	R 735 344,51	R	855 640,96	
Sub for Financial Institution					R	6 449 562,81	

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

# BITOU LOCAL MUNICIPALITY

## Section 5 – Debtors’ analysis

### 5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Budget													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
R thousands		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		
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	6 213	2 838	2 680	2 622	71 869	-	-	-	86 220	74 490	6	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 619	1 056	594	435	14 402	-	-	-	29 106	14 837	12	-
Receivables from Non-exchange Transactions - Property Rates	1400	11 390	1 983	1 402	1 079	43 455	-	-	-	59 310	44 534	5	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 219	2 875	3 075	2 460	88 753	-	-	-	103 383	91 213	2	-
Receivables from Exchange Transactions - Waste Management	1600	3 842	1 722	1 779	1 440	52 052	-	-	-	60 835	53 492	1	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	119	155	189	169	(14 029)	-	-	-	(13 397)	(13 860)	0	-
<b>Total By Income Source</b>	<b>2000</b>	<b>40 402</b>	<b>10 630</b>	<b>9 719</b>	<b>8 205</b>	<b>256 501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325 457</b>	<b>264 707</b>	<b>25</b>	<b>-</b>
<b>2022/23 - totals only</b>										-	-		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	603	95	114	131	926	-	-	-	1 870	1 057	-	-
Commercial	2300	3 450	887	807	285	5 605	-	-	-	11 034	5 890	-	-
Households	2400	36 348	9 647	8 798	7 789	249 971	-	-	-	312 553	257 760	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>40 402</b>	<b>10 630</b>	<b>9 719</b>	<b>8 205</b>	<b>256 501</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>325 457</b>	<b>264 707</b>	<b>-</b>	<b>-</b>

### Debtor’s age analysis

The debtors’ book of the municipality reflects R 256.5 million on outstanding debtors older than 121 days and a total outstanding amount of R 325.5 million.

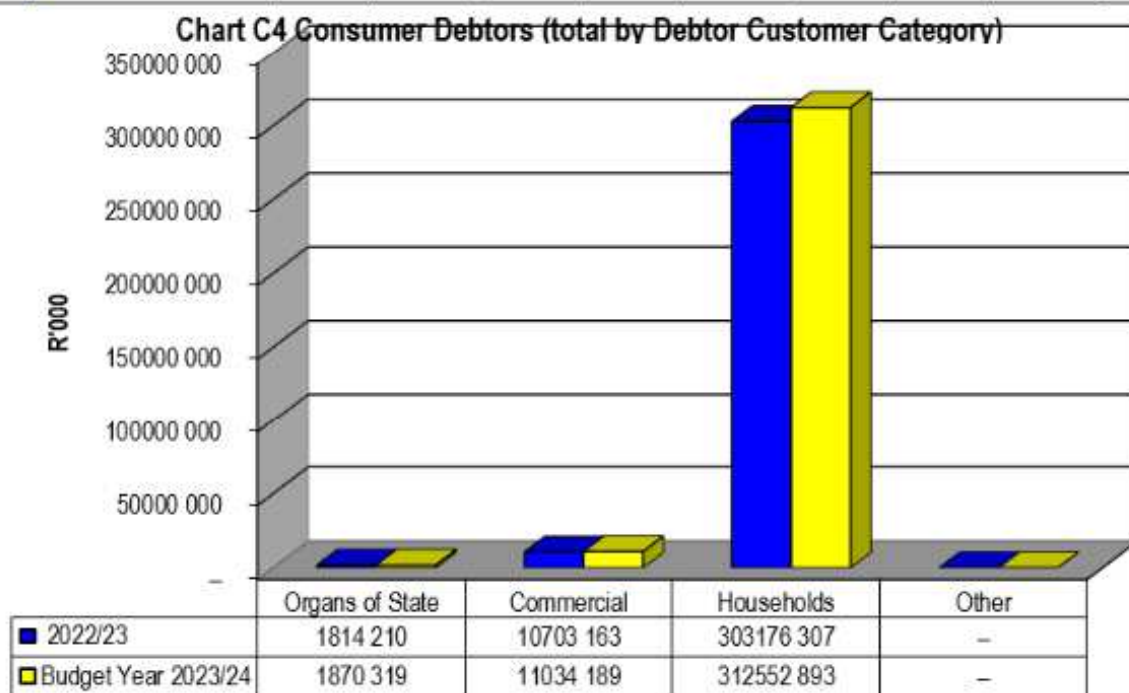
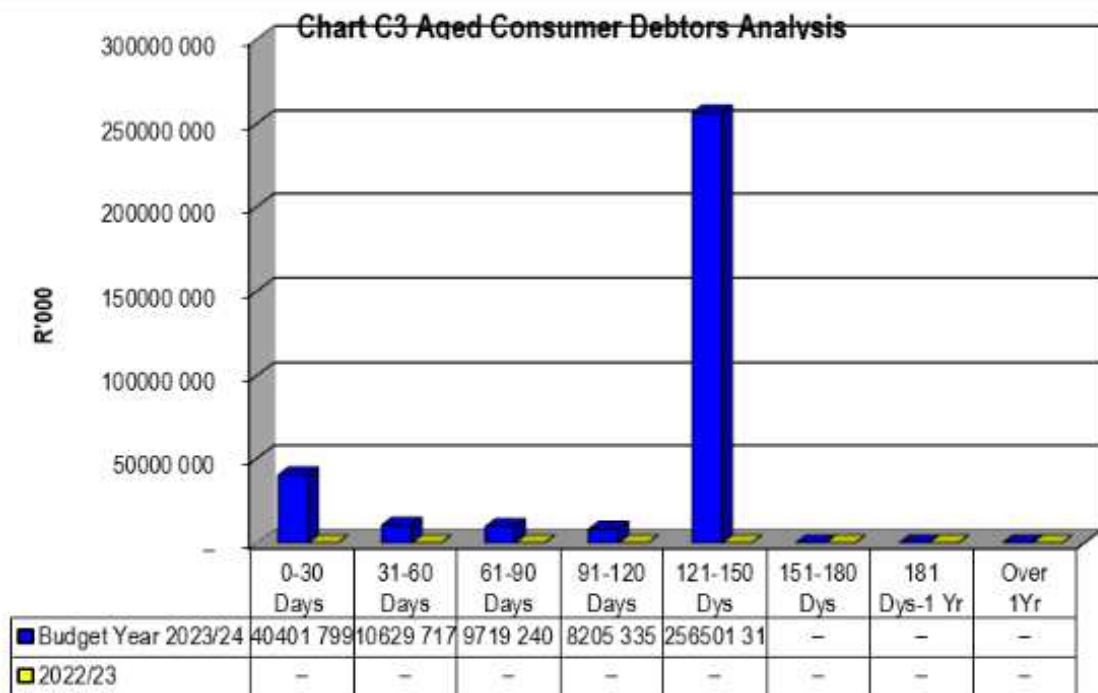
The contributors to the outstanding debt remain the household debt which represent 96% of total debt, followed by businesses with 3.4% and organs of state contributing 0.6%

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

The collection rate for the month of July 2023 is 76.30%. See below debtor payment percentage breakdown achieved for July 2023.

DETAILS	Jul-23
Gross Debtors Opening Balance	311 714 712,48
Billed Revenue	57 873 922,28
Gross Debtors Closing Balance	325 457 401,09
Bad Debt Written off	28 348,72
Payment received	44 159 582,39
Billed Revenue	57 873 922,28
<b>% Debtor payment achieved</b>	<b>76,30%</b>

## BITOU LOCAL MUNICIPALITY



# BITOU LOCAL MUNICIPALITY

## Section 6 – Creditors' age analysis

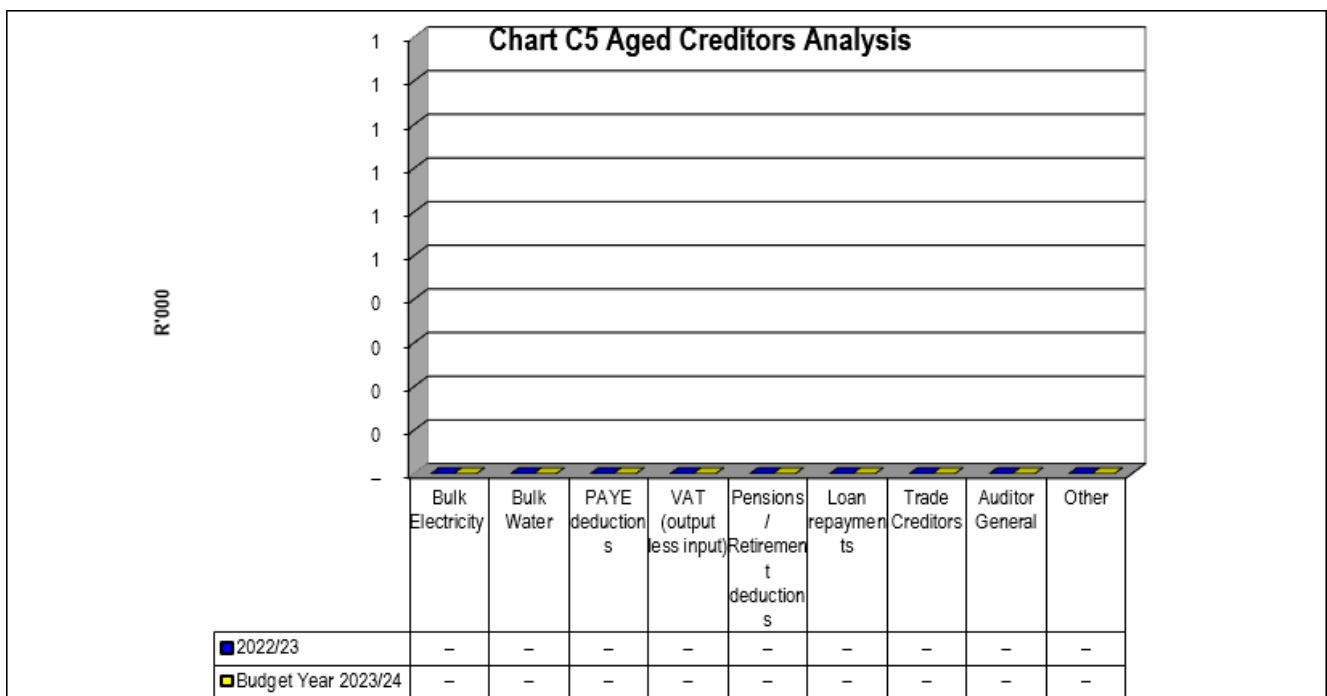
### 6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget											
Description	NT Code	Budget Year 2023/24									Prior year totals for chart (same period)
R thousands		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	
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	-	-	-	-	-	-	-	-	-	-

### Creditors Age Analysis

The municipality reports no trade creditors for June 2023 compared to R4.6 million reported in May 2023.



## BITOU LOCAL MUNICIPALITY

### Section 7 – Investment portfolio analysis

#### 7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget														
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														
Standard Bank: 488607000-074		91 days	Fixed deposit			9%			03/07/2023	20 565	-	-20565256,64	-	-
Nedbank: 1766000029		180 days	Fixed deposit			9%			19/09/2023	14 335	-		-	14 335
Abisa Bank: 9378543662		Call deposit	Call deposit			8%			Call deposit	7 530	-		-	7 530
Abisa Bank:9377092408-3		Call deposit	Call deposit			8%			Call deposit	2 737	-		-	2 737
Abisa Bank:2081155032		150 days	Fixed deposit			10%			04/12/2023	-	-		13 150	13 150
Abisa Bank:9380348553		Call deposit	Call deposit			9%			Call deposit	-	-		18 000	18 000
Nedbank: 1766000029 - 2		360 days	Fixed deposit			10%			01/07/2024	-	-		12 500	12 500
Standard Bank: 488607000-075		120 days	Fixed deposit			9%			04/11/2023	-	-		14 000	14 000
Standard Bank: 488607000-076		60 days	Fixed deposit			9%			05/09/2023	-	-		20 000	20 000
Standard Bank: 488607000-077		90 days	Fixed deposit			9%			16/10/2023	-	-		5 000	5 000
Municipality sub-total										45 167	-	(20 565)	82 650	107 252

#### Investment portfolio analysis

The municipality has investments with a total value of R107.3 million as at July 2023. Interest earned on fixed deposits will only be recognised upon maturity, but it will be accrued at year end.

## BITOU LOCAL MUNICIPALITY

### Section 8 – Grant Performance

#### 8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M01)
WATER SERVICES INFRASTRUCTURE GRANT	-
LOCAL GOVERNMENT, WATER AND RELATED SETA	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	-
EQUITABLE SHARE	60 303 000,00
HUMAN SETTLEMENT DEVELOPMENT - OPERATIONAL	-
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	-
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES - OP	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	-
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP)	-
THUSONG SERVICES CENTRES	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

**60 303 000,00**

The table above reflects the income recognition done for the month of July 2023. Transfers and subsidies amount to R 60.3 million, which includes capital and operational grants.

Grant Description	Year- To-Date Actual Balance (M01)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	673 043,49
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	2 747 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	-
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	-
EQUITABLE SHARE	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	-
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	-
COMMUNITY DEVELOPMENT WORKERS	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	500 000,00

**3 920 043,49**

The table above reflects the grant receipts for July 2023.



## Municipal manager's quality certification

### *Municipal manager's quality certification*

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

#### QUALITY CERTIFICATE

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

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

For the month ended 31 July 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

15/08/2023

# Municipal In-year reports & supporting tables

mSCOA Version 6.7

[Click for Instructions!](#)

**Accountability**

**Transparency**

**Information &  
service delivery**



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

Budget submission enquiries:  
Lawrence Gqesha  
National Treasury

Electronic documents: [lgdocuments@treasury.gov.za](mailto:lgdocuments@treasury.gov.za)

Electronic submissions: LG Upload Portal

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:  Fax:

E-Mail:

Reporting period:

MTREF:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

### Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Importants documents which provide essential assistance

[MFMA Budget Circular](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council	Vote 1	<b>Council</b>	
Vote 2 - Office of the Municipal Manager	1.1	Office of the Mayor	1.1 - Office of the Mayor
Vote 3 - Community Services	1.2	Office of the Deputy Mayor	1.2 - Office of the Deputy Mayor
Vote 4 - Corporate Services	1.3	Office of the Speaker	1.3 - Office of the Speaker
Vote 5 - Financial Services	1.4	Office of the Executive Council	1.4 - Office of the Executive Council
Vote 6 - Economic Development & Planning	1.5	Council General	1.5 - Council General
Vote 7 - Engineering Services	1.6	[Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1.7	[Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1.8	[Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9	[Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10	[Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2	<b>Office of the Municipal Manager</b>	
Vote 13 - [NAME OF VOTE 13]	2.1	Municipal Manager; Executive Support	2.1 - Municipal Manager; Executive Support
Vote 14 - [NAME OF VOTE 14]	2.2	Internal Audit	2.2 - Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3	Governance and Compliance: Risk Management & Compliance	2.3 - Governance and Compliance: Risk Management & Compliance
	2.4	Governance and Compliance: IDP	2.4 - Governance and Compliance: IDP
	2.5	Governance and Compliance: Performance Management	2.5 - Governance and Compliance: Performance Management
	2.6	Program Management Office	2.6 - Program Management Office
	2.7	Office of the Political Office Bearers	2.7 - Office of the Political Office Bearers
	2.8	[Name of sub-vote]	
	2.9	[Name of sub-vote]	
	2.10	[Name of sub-vote]	
	Vote 3	<b>Community Services</b>	
	3.1	Director; Executive Support	3.1 - Director; Executive Support
	3.2	Traffic Management Services	3.2 - Traffic Management Services
	3.3	Law Enforcement Services	3.3 - Law Enforcement Services
	3.4	Fire & Rescue Services	3.4 - Fire & Rescue Services
	3.5	Disaster Management: CCTV & Security Administration	3.5 - Disaster Management: CCTV & Security Administration
	3.6	Library and Information Services	3.6 - Library and Information Services
	3.7	Integrated Waste Management	3.7 - Integrated Waste Management
	3.8	Facilities Management & Maintenance: Manager; Parks & Open Space	3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space
	3.9	0	3.9 - 0
	3.10	0	3.10 - 0
	Vote 4	<b>Corporate Services</b>	
	4.1	Director; Executive Support	4.1 - Director; Executive Support
	4.2	Human Resources Management Services	4.2 - Human Resources Management Services
	4.3	Administration Services	4.3 - Administration Services
	4.4	Corporate Communications & Intergovernmental Relations & Public Relations	4.4 - Corporate Communications & Intergovernmental Relations
	4.5	Information & Communication Technology	4.5 - Information & Communication Technology
	4.6	Legal Services	4.6 - Legal Services
	4.7	Social Development	4.7 - Social Development
	4.8	[Name of sub-vote]	
	4.9	[Name of sub-vote]	
	4.10	[Name of sub-vote]	
	Vote 5	<b>Financial Services</b>	
	5.1	Director; Executive Support	5.1 - Director; Executive Support
	5.2	Budget & Reporting	5.2 - Budget & Reporting
	5.3	Assets & Liability Management	5.3 - Assets & Liability Management
	5.4	AFS, Treasury and Accounting	5.4 - AFS, Treasury and Accounting
	5.5	Revenue Services	5.5 - Revenue Services
	5.6	Expenditure	5.6 - Expenditure
	5.7	Supply Chain Management	5.7 - Supply Chain Management
	5.8	[Name of sub-vote]	
	5.9	[Name of sub-vote]	
	5.10	[Name of sub-vote]	

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	<b>Vote 6</b>	<b>Economic Development &amp; Planning</b>	
	6.1	Director; Executive Support	6.1 - Director; Executive Support
	6.2	Local Economic Development & Tourism	6.2 - Local Economic Development & Tourism
	6.3	Town Planning	6.3 - Town Planning
	6.4	Land Use Planning:Environmental Management	6.4 - Land Use Planning:Environmental Management
	6.5	Land Use Planning: GIS	6.5 - Land Use Planning: GIS
	6.6	Planning & Building Control	6.6 - Planning & Building Control
	6.7	Integrated Human Settlement	6.7 - Integrated Human Settlement
	6.8	[Name of sub-vote]	
	6.9	[Name of sub-vote]	
	6.10	[Name of sub-vote]	
	<b>Vote 7</b>	<b>Engineering Services</b>	
	7.1	Director; Executive Support	7.1 - Director; Executive Support
	7.2	Water Services: Purification, Demand & Loss Control	7.2 - Water Services: Purification, Demand & Loss Control
	7.3	Water Services: Water and Waste Water Reticulation	7.3 - Water Services: Water and Waste Water Reticulation
	7.4	Transport, Roads & Storm Water	7.4 - Transport, Roads & Storm Water
	7.5	Electrical and Energy	7.5 - Electrical and Energy
	7.6	Fleet Management	7.6 - Fleet Management
	7.7	Project Management Unit (PMU)	7.7 - Project Management Unit (PMU)
	7.8	[Name of sub-vote]	
	7.9	[Name of sub-vote]	
	7.10	[Name of sub-vote]	
	<b>Vote 8</b>	<b>[NAME OF VOTE 8]</b>	
	8.1	[Name of sub-vote]	
	8.2	[Name of sub-vote]	
	8.3	[Name of sub-vote]	
	8.4	[Name of sub-vote]	
	8.5	[Name of sub-vote]	
	8.6	[Name of sub-vote]	
	8.7	[Name of sub-vote]	
	8.8	[Name of sub-vote]	
	8.9	[Name of sub-vote]	
	8.10	[Name of sub-vote]	
	<b>Vote 9</b>	<b>[NAME OF VOTE 9]</b>	
	9.1	[Name of sub-vote]	
	9.2	[Name of sub-vote]	
	9.3	[Name of sub-vote]	
	9.4	[Name of sub-vote]	
	9.5	[Name of sub-vote]	
	9.6	[Name of sub-vote]	
	9.7	[Name of sub-vote]	
	9.8	[Name of sub-vote]	
	9.9	[Name of sub-vote]	
	9.10	[Name of sub-vote]	
	<b>Vote 10</b>	<b>[NAME OF VOTE 10]</b>	
	10.1	[Name of sub-vote]	
	10.2	[Name of sub-vote]	
	10.3	[Name of sub-vote]	
	10.4	[Name of sub-vote]	
	10.5	[Name of sub-vote]	
	10.6	[Name of sub-vote]	
	10.7	[Name of sub-vote]	
	10.8	[Name of sub-vote]	
	10.9	[Name of sub-vote]	
	10.10	[Name of sub-vote]	

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
	Vote 11	[NAME OF VOTE 11]	
	11.1	[Name of sub-vote]	
	11.2	[Name of sub-vote]	
	11.3	[Name of sub-vote]	
	11.4	[Name of sub-vote]	
	11.5	[Name of sub-vote]	
	11.6	[Name of sub-vote]	
	11.7	[Name of sub-vote]	
	11.8	[Name of sub-vote]	
	11.9	[Name of sub-vote]	
	11.10	[Name of sub-vote]	
	Vote 12	[NAME OF VOTE 12]	
	12.1	[Name of sub-vote]	
	12.2	[Name of sub-vote]	
	12.3	[Name of sub-vote]	
	12.4	[Name of sub-vote]	
	12.5	[Name of sub-vote]	
	12.6	[Name of sub-vote]	
	12.7	[Name of sub-vote]	
	12.8	[Name of sub-vote]	
	12.9	[Name of sub-vote]	
	12.10	[Name of sub-vote]	
	Vote 13	[NAME OF VOTE 13]	
	13.1	[Name of sub-vote]	
	13.2	[Name of sub-vote]	
	13.3	[Name of sub-vote]	
	13.4	[Name of sub-vote]	
	13.5	[Name of sub-vote]	
	13.6	[Name of sub-vote]	
	13.7	[Name of sub-vote]	
	13.8	[Name of sub-vote]	
	13.9	[Name of sub-vote]	
	13.10	[Name of sub-vote]	
	Vote 14	[NAME OF VOTE 14]	
	14.1	[Name of sub-vote]	
	14.2	[Name of sub-vote]	
	14.3	[Name of sub-vote]	
	14.4	[Name of sub-vote]	
	14.5	[Name of sub-vote]	
	14.6	[Name of sub-vote]	
	14.7	[Name of sub-vote]	
	14.8	[Name of sub-vote]	
	14.9	[Name of sub-vote]	
	14.10	[Name of sub-vote]	
	Vote 15	[NAME OF VOTE 15]	
	15.1	[Name of sub-vote]	
	15.2	[Name of sub-vote]	
	15.3	[Name of sub-vote]	
	15.4	[Name of sub-vote]	
	15.5	[Name of sub-vote]	
	15.6	[Name of sub-vote]	
	15.7	[Name of sub-vote]	
	15.8	[Name of sub-vote]	
	15.9	[Name of sub-vote]	
	15.10	[Name of sub-vote]	

## WC047 Bitou - Contact Information

### A. GENERAL INFORMATION

**Municipality** WC047 Bitou

**Grade** 3

1 Grade in terms of the Remuneration of Public Office Bearers Act.

**Province** WC WESTERN CAPE

**Web Address** www.bitou.gov.za

**E-mail Address** 0

### B. CONTACT INFORMATION

#### Postal address:

P.O. Box 0

City / Town 0

Postal Code 0

#### Street address

Building Municipal Buildings

Street No. & Name Sewell Street

City / Town Plettenbergbay

Postal Code 6600

#### General Contacts

Telephone number 044 501 3000

Fax number 0

### C. POLITICAL LEADERSHIP

#### Speaker:

ID Number 8504035263089

Title Mr

Name Claude Terblanche

Telephone number 044 501 3060

Cell number 078 340 5812

Fax number 0

E-mail address cterblanche@plett.gov.za

#### Secretary/PA to the Speaker:

ID Number 8403015202086

Title Mr

Name Clyde Windvogel

Telephone number 044 501 3065

Cell number 066 340 8797

Fax number 0

E-mail address cwindvogel@plett.gov.za

#### Mayor/Executive Mayor:

ID Number 5907185026086

Title Mr

Name Dave Swart

Telephone number 044 501 3002

Cell number 083 419 7533

Fax number 0

E-mail address dswart@plett.gov.za

#### Secretary/PA to the Mayor/Executive Mayor:

ID Number 9607170197084

Title Ms

Name Colleen van Rooyen

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#### Deputy Mayor/Executive Mayor:

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#### Secretary/PA to the Deputy Mayor/Executive Mayor:

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Title Ms

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D. MANAGEMENT LEADERSHIP			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	7709085318086	ID Number	8301310348085
Title	Mr	Title	Ms
Name	Mbulelo Memani	Name	Akhona Noholoza
Telephone number	044 501 3172	Telephone number	044 501 3172
Cell number	060 749 5845	Cell number	073 122 8364
Fax number	0	Fax number	0
E-mail address	mmemani@plett.gov.za	E-mail address	anoholoza@plett.gov.za
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	6407275123082	ID Number	8503060854085
Title	Mr	Title	Ms
Name	Felix Martin Lötter	Name	Zikhona Ncera
Telephone number	044 501 3025	Telephone number	044 501 3024
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	flotter@plett.gov.za	E-mail address	zncera@plett.gov.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	0	ID Number	0
Title	Mr	Title	Ms
Name	Christopher Payle	Name	Nolubabalo Ramotsamai
Telephone number	044 501 3315	Telephone number	044 501 3402
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Fax number	0	Fax number	0
E-mail address	cpayle@plett.gov.za	E-mail address	nramotsamai@plett.gov.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	0	ID Number	0
Title	Ms	Title	Ms
Name	Shenise Stuurman	Name	Izak Pretorius
Telephone number	044 501 3353	Telephone number	044 501 3403
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	sstuurman@plett.gov.za	E-mail address	ipretorius@plett.gov.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	0	ID Number	
Title	Ms	Title	
Name	Emrald Saayman	Name	
Telephone number	044 501 3315	Telephone number	
Cell number	0	Cell number	
Fax number	0	Fax number	
E-mail address	esaayman@plett.gov.za	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0



Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	0	Title	0
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Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	0	Title	0
Name	0	Name	0
Telephone number	0	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	0	E-mail address	0

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

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	151,804	179,779	179,779	16,876	16,876	14,982	1,894	13%	179,779
Service charges	427,717	464,234	464,234	36,001	36,001	38,686	(2,686)	-7%	475,805
Investment revenue	8,035	18,232	18,232	2,022	2,022	1,519	503	33%	4,950
Transfers and subsidies - Operational	155,962	163,277	163,277	60,303	60,303	41,096	19,207	47%	163,277
Other own revenue	72,213	75,533	75,533	2,087	2,087	6,294	(4,208)	-67%	55,771
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>815,731</b>	<b>901,055</b>	<b>901,055</b>	<b>117,289</b>	<b>117,289</b>	<b>102,577</b>	<b>14,712</b>	<b>14%</b>	<b>879,582</b>
Employee costs	279,952	333,063	333,063	21,987	21,987	27,715	(5,728)	-21%	333,063
Remuneration of Councillors	6,721	7,674	7,674	578	578	639	(61)	-10%	7,674
Depreciation and amortisation	35,903	40,059	40,059	3,338	3,338	3,338	-		40,059
Interest	8,798	13,428	13,428	36	36	1,119	(1,083)	-97%	13,428
Inventory consumed and bulk purchases	177,094	225,784	225,784	169	169	13,916	(13,747)	-99%	225,784
Transfers and subsidies	5,626	12,230	12,230	-	-	1,019	(1,019)	-100%	12,230
Other expenditure	226,573	268,038	268,038	558	558	22,340	(21,782)	-98%	268,038
<b>Total Expenditure</b>	<b>740,667</b>	<b>900,274</b>	<b>900,274</b>	<b>26,667</b>	<b>26,667</b>	<b>70,087</b>	<b>(43,420)</b>	<b>-62%</b>	<b>900,274</b>
<b>Surplus/(Deficit)</b>	<b>75,064</b>	<b>780</b>	<b>780</b>	<b>90,622</b>	<b>90,622</b>	<b>32,490</b>	<b>58,132</b>	<b>179%</b>	<b>(20,693)</b>
Transfers and subsidies - capital (monetary allocations)	36,538	37,468	37,468	-	-	3,122	(3,122)	-100%	37,468
Transfers and subsidies - capital (in-kind)	36,538	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>148,141</b>	<b>38,248</b>	<b>38,248</b>	<b>90,622</b>	<b>90,622</b>	<b>35,613</b>	<b>55,010</b>	<b>154%</b>	<b>16,775</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>148,141</b>	<b>38,248</b>	<b>38,248</b>	<b>90,622</b>	<b>90,622</b>	<b>35,613</b>	<b>55,010</b>	<b>154%</b>	<b>16,775</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>84,795</b>	<b>109,432</b>	<b>109,432</b>	<b>-</b>	<b>-</b>	<b>9,119</b>	<b>(9,119)</b>	<b>-100%</b>	<b>109,432</b>
Capital transfers recognised	33,517	34,335	34,335	-	-	2,861	(2,861)	-100%	34,335
Borrowing	32,098	45,150	45,150	-	-	3,762	(3,762)	-100%	45,150
Internally generated funds	19,180	29,947	29,947	-	-	2,496	(2,496)	-100%	29,947
<b>Total sources of capital funds</b>	<b>84,795</b>	<b>109,432</b>	<b>109,432</b>	<b>-</b>	<b>-</b>	<b>9,119</b>	<b>(9,119)</b>	<b>-100%</b>	<b>109,432</b>
<b>Financial position</b>									
Total current assets	-	429,672	429,672		536,206				429,672
Total non current assets	-	1,335,112	1,335,112		1,255,497				1,335,112
Total current liabilities	-	426,612	426,612		348,362				426,612
Total non current liabilities	-	190,333	190,333		163,312				190,333
<b>Community wealth/Equity</b>	<b>-</b>	<b>1,147,839</b>	<b>1,147,839</b>		<b>1,280,030</b>				<b>1,147,839</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	75,138	75,138	50,430	50,430	32,109	(18,320)	-57%	75,138
Net cash from (used) investing	-	(98,470)	(98,470)	-	-	10,033	10,033	100%	(98,470)
Net cash from (used) financing	-	19,383	19,383	(400)	(400)	2,973	3,374	113%	19,383
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>55,791</b>	<b>55,791</b>	<b>-</b>	<b>145,108</b>	<b>104,856</b>	<b>(40,252)</b>	<b>-38%</b>	<b>91,129</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	40,402	10,630	9,719	8,205	256,501	-	-	-	325,457
<b>Creditors Age Analysis</b>									
Total Creditors	-	-	-	-	-	-	-	-	-

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -

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									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>300,379</b>	<b>277,194</b>	<b>277,194</b>	<b>78,242</b>	<b>78,242</b>	<b>23,684</b>	54,559	230%	<b>277,194</b>
Executive and council		130,245	64,999	64,999	60,408	60,408	92	60,316	65568%	64,999
Finance and administration		170,134	212,195	212,195	17,835	17,835	23,592	(5,757)	-24%	212,195
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>70,850</b>	<b>60,847</b>	<b>60,847</b>	<b>97</b>	<b>97</b>	<b>5,071</b>	(4,973)	-98%	<b>60,847</b>
Community and social services		11,970	12,472	12,472	12	12	1,039	(1,027)	-99%	12,472
Sport and recreation		137	252	252	-	-	21	(21)	-100%	252
Public safety		47,758	36,230	36,230	85	85	3,019	(2,934)	-97%	36,230
Housing		10,985	11,893	11,893	-	-	991	(991)	-100%	11,893
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>10,171</b>	<b>13,216</b>	<b>13,216</b>	<b>715</b>	<b>715</b>	<b>945</b>	(230)	-24%	<b>13,216</b>
Planning and development		10,184	13,076	13,076	715	715	933	(218)	-23%	13,076
Road transport		(13)	140	140	-	-	12	(12)	-100%	140
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>473,786</b>	<b>586,738</b>	<b>586,738</b>	<b>38,205</b>	<b>38,205</b>	<b>75,957</b>	(37,751)	-50%	<b>586,738</b>
Energy sources		222,520	269,936	269,936	19,440	19,440	32,539	(13,100)	-40%	269,936
Water management		111,373	133,489	133,489	7,310	7,310	20,578	(13,268)	-64%	133,489
Waste water management		90,552	100,071	100,071	6,815	6,815	15,902	(9,087)	-57%	100,071
Waste management		49,341	83,242	83,242	4,641	4,641	6,937	(2,296)	-33%	83,242
<i><b>Other</b></i>	<b>4</b>	<b>1,326</b>	<b>527</b>	<b>527</b>	<b>29</b>	<b>29</b>	<b>44</b>	<b>(15)</b>	<b>-35%</b>	<b>527</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>856,512</b>	<b>938,523</b>	<b>938,523</b>	<b>117,289</b>	<b>117,289</b>	<b>105,699</b>	<b>11,590</b>	<b>11%</b>	<b>938,523</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>64,774</b>	<b>199,449</b>	<b>199,449</b>	<b>7,500</b>	<b>7,500</b>	<b>16,624</b>	(9,124)	-55%	<b>199,449</b>
Executive and council		(81,806)	34,057	34,057	2,255	2,255	2,842	(587)	-21%	34,057
Finance and administration		142,344	159,415	159,415	4,919	4,919	13,284	(8,366)	-63%	159,415
Internal audit		4,236	5,976	5,976	327	327	498	(171)	-34%	5,976
<i><b>Community and public safety</b></i>		<b>135,863</b>	<b>144,367</b>	<b>144,367</b>	<b>7,326</b>	<b>7,326</b>	<b>12,030</b>	(4,705)	-39%	<b>144,367</b>
Community and social services		27,371	33,679	33,679	1,725	1,725	2,807	(1,082)	-39%	33,679
Sport and recreation		22,180	23,168	23,168	1,464	1,464	1,931	(466)	-24%	23,168
Public safety		66,895	77,981	77,981	3,651	3,651	6,498	(2,847)	-44%	77,981
Housing		19,418	9,539	9,539	485	485	795	(309)	-39%	9,539
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>79,349</b>	<b>84,577</b>	<b>84,577</b>	<b>4,195</b>	<b>4,195</b>	<b>7,048</b>	(2,853)	-40%	<b>84,577</b>
Planning and development		47,061	47,333	47,333	2,664	2,664	3,944	(1,280)	-32%	47,333
Road transport		32,289	37,244	37,244	1,531	1,531	3,104	(1,572)	-51%	37,244
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		<b>456,682</b>	<b>467,106</b>	<b>467,106</b>	<b>7,637</b>	<b>7,637</b>	<b>33,986</b>	(26,349)	-78%	<b>467,106</b>
Energy sources		202,459	258,402	258,402	2,054	2,054	16,634	(14,580)	-88%	258,402
Water management		64,253	74,487	74,487	2,813	2,813	6,167	(3,354)	-54%	74,487
Waste water management		131,567	62,252	62,252	603	603	5,188	(4,584)	-88%	62,252
Waste management		58,402	71,965	71,965	2,167	2,167	5,997	(3,830)	-64%	71,965
<i><b>Other</b></i>		<b>3,998</b>	<b>4,776</b>	<b>4,776</b>	<b>8</b>	<b>8</b>	<b>398</b>	<b>(390)</b>	<b>-98%</b>	<b>4,776</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>740,667</b>	<b>900,274</b>	<b>900,274</b>	<b>26,667</b>	<b>26,667</b>	<b>70,087</b>	<b>(43,420)</b>	<b>-62%</b>	<b>900,274</b>
<b>Surplus/ (Deficit) for the year</b>		<b>115,845</b>	<b>38,248</b>	<b>38,248</b>	<b>90,622</b>	<b>90,622</b>	<b>35,613</b>	<b>55,010</b>	<b>154%</b>	<b>38,248</b>

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) -

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		<b>300,379</b>	<b>277,194</b>	<b>277,194</b>	<b>78,242</b>	<b>78,242</b>	<b>23,684</b>	54,559	230%	<b>277,194</b>
Executive and council		130,245	64,999	64,999	60,408	60,408	92	60,316	1	64,999
Mayor and Council		18	2,918	2,918	-	-	-	-		2,918
Municipal Manager, Town Secretary and Chief		130,227	62,081	62,081	60,408	60,408	92	60,316	1	62,081
Finance and administration		170,134	212,195	212,195	17,835	17,835	23,592	(5,757)	(0)	212,195
Administrative and Corporate Support		-	-	-	-	-	-	-		-
Asset Management		-	-	-	-	-	-	-		-
Finance		168,155	207,358	207,358	17,702	17,702	23,188	(5,486)	(0)	207,358
Fleet Management		-	-	-	-	-	-	-		-
Human Resources		676	-	-	-	-	-	-		-
Information Technology		-	-	-	-	-	-	-		-
Legal Services		-	-	-	-	-	-	-		-
Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-		-
Property Services		811	4,748	4,748	78	78	396	(317)	(0)	4,748
Risk Management		-	-	-	-	-	-	-		-
Security Services		-	-	-	-	-	-	-		-
Supply Chain Management		137	89	89	12	12	7	5	0	89
Valuation Service		356	-	-	42	42	-	42		-
Internal audit		-	-	-	-	-	-	-		-
Governance Function		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		<b>70,850</b>	<b>60,847</b>	<b>60,847</b>	<b>97</b>	<b>97</b>	<b>5,071</b>	<b>(4,973)</b>	<b>(0)</b>	<b>60,847</b>
Community and social services		11,970	12,472	12,472	12	12	1,039	(1,027)	(0)	12,472
Aged Care		-	-	-	-	-	-	-		-
Agricultural		-	-	-	-	-	-	-		-
Animal Care and Diseases		-	-	-	-	-	-	-		-
Cemeteries, Funeral Parlours and Crematoriums		38	57	57	5	5	5	(0)	(0)	57
Child Care Facilities		-	-	-	-	-	-	-		-
Community Halls and Facilities		68	176	176	8	8	15	(7)	(0)	176
Consumer Protection		-	-	-	-	-	-	-		-
Cultural Matters		-	-	-	-	-	-	-		-
Disaster Management		-	-	-	-	-	-	-		-
Education		-	-	-	-	-	-	-		-
Indigenous and Customary Law		-	-	-	-	-	-	-		-
Industrial Promotion		-	-	-	-	-	-	-		-
Language Policy		-	-	-	-	-	-	-		-
Libraries and Archives		11,865	12,239	12,239	0	0	1,020	(1,020)	(0)	12,239
Literacy Programmes		-	-	-	-	-	-	-		-

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
<b>R thousands</b>	1									
Media Services		-	-	-	-	-	-	-		-
Museums and Art Galleries		-	-	-	-	-	-	-		-
Population Development		-	-	-	-	-	-	-		-
Provincial Cultural Matters		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Zoo's		-	-	-	-	-	-	-		-
Sport and recreation		137	252	252	-	-	21	(21)	(0)	252
Beaches and Jetties		116	252	252	-	-	21	(21)	(0)	252
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-		-
Community Parks (including Nurseries)		21	-	-	-	-	-	-		-
Recreational Facilities		-	-	-	-	-	-	-		-
Sports Grounds and Stadiums		-	-	-	-	-	-	-		-
Public safety		47,758	36,230	36,230	85	85	3,019	(2,934)	(0)	36,230
Civil Defence		-	-	-	-	-	-	-		-
Cleansing		-	-	-	-	-	-	-		-
Control of Public Nuisances		12	-	-	-	-	-	-		-
Fencing and Fences		-	-	-	-	-	-	-		-
Fire Fighting and Protection		296	681	681	-	-	57	(57)	(0)	681
Licensing and Control of Animals		-	-	-	-	-	-	-		-
Police Forces, Traffic and Street Parking Control		47,450	35,549	35,549	85	85	2,962	(2,877)	(0)	35,549
Pounds		-	-	-	-	-	-	-		-
Housing		10,985	11,893	11,893	-	-	991	(991)	(0)	11,893
Housing		10,985	11,893	11,893	-	-	991	(991)	(0)	11,893
Informal Settlements		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Ambulance		-	-	-	-	-	-	-		-
Health Services		-	-	-	-	-	-	-		-
Laboratory Services		-	-	-	-	-	-	-		-
Food Control		-	-	-	-	-	-	-		-
Health Surveillance and Prevention of		-	-	-	-	-	-	-		-
Vector Control		-	-	-	-	-	-	-		-
Chemical Safety		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		10,171	13,216	13,216	715	715	945	(230)	(0)	13,216
Planning and development		10,184	13,076	13,076	715	715	933	(218)	(0)	13,076
Billboards		-	-	-	-	-	-	-		-
Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	-	-	-	-	-		-
Central City Improvement District		-	-	-	-	-	-	-		-
Development Facilitation		14	19	19	-	-	2	(2)	(0)	19
Economic Development/Planning		3,127	350	350	-	-	29	(29)	(0)	350
Regional Planning and Development		-	-	-	-	-	-	-		-

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								%	
Town Planning, Building Regulations and Project Management Unit		5,375	9,578	9,578	715	715	798	(83)	(0)	9,578
Provincial Planning		1,668	3,129	3,129	-	-	104	(104)	(0)	3,129
Support to Local Municipalities		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Public Transport		(13)	140	140	-	-	12	(12)	(0)	140
Road and Traffic Regulation		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Taxi Ranks		(13)	140	140	-	-	12	(12)	(0)	140
Environmental protection		-	-	-	-	-	-	-		-
Biodiversity and Landscape		-	-	-	-	-	-	-		-
Coastal Protection		-	-	-	-	-	-	-		-
Indigenous Forests		-	-	-	-	-	-	-		-
Nature Conservation		-	-	-	-	-	-	-		-
Pollution Control		-	-	-	-	-	-	-		-
Soil Conservation		-	-	-	-	-	-	-		-
Trading services		473,786	586,738	586,738	38,205	38,205	75,957	(37,751)	(0)	586,738
Energy sources		222,520	269,936	269,936	19,440	19,440	32,539	(13,100)	(0)	269,936
Electricity		222,520	269,936	269,936	19,440	19,440	32,539	(13,100)	(0)	269,936
Street Lighting and Signal Systems		-	-	-	-	-	-	-		-
Nonelectric Energy		-	-	-	-	-	-	-		-
Water management		111,373	133,489	133,489	7,310	7,310	20,578	(13,268)	(0)	133,489
Water Treatment		20	-	-	-	-	-	-		-
Water Distribution		111,352	133,489	133,489	7,310	7,310	20,578	(13,268)	(0)	133,489
Water Storage		-	-	-	-	-	-	-		-
Waste water management		90,552	100,071	100,071	6,815	6,815	15,902	(9,087)	(0)	100,071
Public Toilets		-	-	-	-	-	-	-		-
Sewerage		90,552	100,071	100,071	6,815	6,815	15,902	(9,087)	(0)	100,071
Storm Water Management		-	-	-	-	-	-	-		-
Waste Water Treatment		-	-	-	-	-	-	-		-
Waste management		49,341	83,242	83,242	4,641	4,641	6,937	(2,296)	(0)	83,242
Recycling		-	-	-	-	-	-	-		-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-		-
Solid Waste Removal		49,341	83,242	83,242	4,641	4,641	6,937	(2,296)	(0)	83,242
Street Cleaning		-	-	-	-	-	-	-		-
Other		1,326	527	527	29	29	44	(15)	(0)	527
Abattoirs		-	-	-	-	-	-	-		-
Air Transport		1,326	527	527	29	29	44	(15)	(0)	527
Forestry		-	-	-	-	-	-	-		-
Licensing and Regulation		-	-	-	-	-	-	-		-

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
<b>R thousands</b>	1									
Markets		–	–	–	–	–	–	–		–
Tourism		–	–	–	–	–	–	–		–
<b>Total Revenue - Functional</b>	2	<b>856,512</b>	<b>938,523</b>	<b>938,523</b>	<b>117,289</b>	<b>117,289</b>	<b>105,699</b>	<b>11,590</b>	<b>0</b>	<b>938,523</b>
<b>Expenditure - Functional</b>										
<b>Municipal governance and administration</b>		<b>64,774</b>	<b>199,449</b>	<b>199,449</b>	<b>7,500</b>	<b>7,500</b>	<b>16,624</b>	<b>(9,124)</b>	<b>(0)</b>	<b>199,449</b>
Executive and council		(81,806)	34,057	34,057	2,255	2,255	2,842	(587)	(0)	34,057
Mayor and Council		7,654	13,079	13,079	594	594	1,094	(499)	(0)	13,079
Municipal Manager, Town Secretary and Chief		(89,460)	20,979	20,979	1,661	1,661	1,748	(88)	(0)	20,979
Finance and administration		142,344	159,415	159,415	4,919	4,919	13,284	(8,366)	(0)	159,415
Administrative and Corporate Support		1,694	2,909	2,909	0	0	242	(242)	(0)	2,909
Asset Management		220	1,812	1,812	–	–	151	(151)	(0)	1,812
Finance		69,632	53,738	53,738	1,944	1,944	4,478	(2,534)	(0)	53,738
Fleet Management		5,485	8,943	8,943	222	222	745	(523)	(0)	8,943
Human Resources		20,426	22,662	22,662	869	869	1,888	(1,020)	(0)	22,662
Information Technology		15,699	23,221	23,221	683	683	1,935	(1,252)	(0)	23,221
Legal Services		4,873	7,151	7,151	179	179	596	(417)	(0)	7,151
Marketing, Customer Relations, Publicity and Media		5,918	15,356	15,356	357	357	1,280	(923)	(0)	15,356
Property Services		7,474	9,078	9,078	69	69	757	(687)	(0)	9,078
Risk Management		3,310	2,974	2,974	119	119	248	(129)	(0)	2,974
Security Services		–	–	–	–	–	–	–		–
Supply Chain Management		5,864	9,567	9,567	473	473	797	(325)	(0)	9,567
Valuation Service		1,748	2,004	2,004	5	5	167	(162)	(0)	2,004
Internal audit		4,236	5,976	5,976	327	327	498	(171)	(0)	5,976
Governance Function		4,236	5,976	5,976	327	327	498	(171)	(0)	5,976
<b>Community and public safety</b>		<b>135,863</b>	<b>144,367</b>	<b>144,367</b>	<b>7,326</b>	<b>7,326</b>	<b>12,030</b>	<b>(4,705)</b>	<b>(0)</b>	<b>144,367</b>
Community and social services		<b>27,371</b>	<b>33,679</b>	<b>33,679</b>	<b>1,725</b>	<b>1,725</b>	<b>2,807</b>	<b>(1,082)</b>	<b>(0)</b>	<b>33,679</b>
Aged Care		–	–	–	–	–	–	–		–
Agricultural		–	–	–	–	–	–	–		–
Animal Care and Diseases		–	–	–	–	–	–	–		–
Cemeteries, Funeral Parlours and Crematoriums		1,897	2,313	2,313	107	107	193	(86)	(0)	2,313
Child Care Facilities		–	–	–	–	–	–	–		–
Community Halls and Facilities		9,395	14,279	14,279	728	728	1,190	(462)	(0)	14,279
Consumer Protection		–	–	–	–	–	–	–		–
Cultural Matters		–	–	–	–	–	–	–		–
Disaster Management		855	1,092	1,092	–	–	91	(91)	(0)	1,092
Education		–	–	–	–	–	–	–		–
Indigenous and Customary Law		–	–	–	–	–	–	–		–
Industrial Promotion		–	–	–	–	–	–	–		–
Language Policy		–	–	–	–	–	–	–		–

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
<b>R thousands</b>	1									
<i>Libraries and Archives</i>		15,225	15,995	15,995	891	891	1,333	(442)	(0)	15,995
<i>Literacy Programmes</i>		-	-	-	-	-	-	-	-	-
<i>Media Services</i>		-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Population Development</i>		-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's</i>		-	-	-	-	-	-	-	-	-
<b>Sport and recreation</b>		<b>22,180</b>	<b>23,168</b>	<b>23,168</b>	<b>1,464</b>	<b>1,464</b>	<b>1,931</b>	<b>(466)</b>	<b>(0)</b>	<b>23,168</b>
<i>Beaches and Jetties</i>		12,405	13,396	13,396	753	753	1,116	(363)	(0)	13,396
<i>Casinos, Racing, Gambling, Wagering</i>		-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>		7,655	8,267	8,267	454	454	689	(235)	(0)	8,267
<i>Recreational Facilities</i>		34	132	132	-	-	11	(11)	(0)	132
<i>Sports Grounds and Stadiums</i>		2,087	1,373	1,373	257	257	114	143	0	1,373
<b>Public safety</b>		<b>66,895</b>	<b>77,981</b>	<b>77,981</b>	<b>3,651</b>	<b>3,651</b>	<b>6,498</b>	<b>(2,847)</b>	<b>(0)</b>	<b>77,981</b>
<i>Civil Defence</i>		21	-	-	-	-	-	-	-	-
<i>Cleansing</i>		-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>		24,860	28,236	28,236	1,019	1,019	2,353	(1,334)	(0)	28,236
<i>Fencing and Fences</i>		-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>		20,460	25,137	25,137	1,474	1,474	2,095	(621)	(0)	25,137
<i>Licensing and Control of Animals</i>		21,311	23,583	23,583	1,158	1,158	1,965	(807)	(0)	23,583
<i>Police Forces, Traffic and Street Parking Control</i>		242	1,025	1,025	-	-	85	(85)	(0)	1,025
<i>Pounds</i>		-	-	-	-	-	-	-	-	-
<b>Housing</b>		<b>19,418</b>	<b>9,539</b>	<b>9,539</b>	<b>485</b>	<b>485</b>	<b>795</b>	<b>(309)</b>	<b>(0)</b>	<b>9,539</b>
<i>Housing</i>		19,418	9,539	9,539	485	485	795	(309)	(0)	9,539
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
<b>Health</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Ambulance</i>		-	-	-	-	-	-	-	-	-
<i>Health Services</i>		-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>		-	-	-	-	-	-	-	-	-
<i>Food Control</i>		-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of</i>		-	-	-	-	-	-	-	-	-
<i>Vector Control</i>		-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>79,349</b>	<b>84,577</b>	<b>84,577</b>	<b>4,195</b>	<b>4,195</b>	<b>7,048</b>	<b>(2,853)</b>	<b>(0)</b>	<b>84,577</b>
<b>Planning and development</b>		<b>47,061</b>	<b>47,333</b>	<b>47,333</b>	<b>2,664</b>	<b>2,664</b>	<b>3,944</b>	<b>(1,280)</b>	<b>(0)</b>	<b>47,333</b>
<i>Billboards</i>		-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LED's)</i>		6,835	7,115	7,115	401	401	593	(192)	(0)	7,115
<i>Central City Improvement District</i>		-	-	-	-	-	-	-	-	-
<i>Development Facilitation</i>		9,100	1,226	1,226	82	82	102	(20)	(0)	1,226



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
<b>R thousands</b>	1									
<i>Economic Development/Planning</i>		7,671	9,390	9,390	407	407	783	(375)	(0)	9,390
<i>Regional Planning and Development</i>		–	–	–	–	–	–	–		–
<i>Town Planning, Building Regulations and</i>		14,805	21,395	21,395	1,081	1,081	1,783	(702)	(0)	21,395
<i>Project Management Unit</i>		8,651	8,205	8,205	692	692	684	9	0	8,205
<i>Provincial Planning</i>		–	–	–	–	–	–	–		–
<i>Support to Local Municipalities</i>		–	–	–	–	–	–	–		–
Road transport		32,289	37,244	37,244	1,531	1,531	3,104	(1,572)	(0)	37,244
<i>Public Transport</i>		–	–	–	–	–	–	–		–
<i>Road and Traffic Regulation</i>		–	–	–	–	–	–	–		–
<i>Roads</i>		32,289	37,244	37,244	1,531	1,531	3,104	(1,572)	(0)	37,244
<i>Taxi Ranks</i>		–	–	–	–	–	–	–		–
Environmental protection		–	–	–	–	–	–	–		–
<i>Biodiversity and Landscape</i>		–	–	–	–	–	–	–		–
<i>Coastal Protection</i>		–	–	–	–	–	–	–		–
<i>Indigenous Forests</i>		–	–	–	–	–	–	–		–
<i>Nature Conservation</i>		–	–	–	–	–	–	–		–
<i>Pollution Control</i>		–	–	–	–	–	–	–		–
<i>Soil Conservation</i>		–	–	–	–	–	–	–		–
<b>Trading services</b>		456,682	467,106	467,106	7,637	7,637	33,986	(26,349)	(0)	467,106
Energy sources		202,459	258,402	258,402	2,054	2,054	16,634	(14,580)	(0)	258,402
<i>Electricity</i>		202,459	258,402	258,402	2,054	2,054	16,634	(14,580)	(0)	258,402
<i>Street Lighting and Signal Systems</i>		–	–	–	–	–	–	–		–
<i>Nonelectric Energy</i>		–	–	–	–	–	–	–		–
Water management		64,253	74,487	74,487	2,813	2,813	6,167	(3,354)	(0)	74,487
<i>Water Treatment</i>		18,750	20,071	20,071	699	699	1,673	(974)	(0)	20,071
<i>Water Distribution</i>		45,498	54,416	54,416	2,114	2,114	4,494	(2,380)	(0)	54,416
<i>Water Storage</i>		5	–	–	–	–	–	–		–
Waste water management		131,567	62,252	62,252	603	603	5,188	(4,584)	(0)	62,252
<i>Public Toilets</i>		–	–	–	–	–	–	–		–
<i>Sewerage</i>		126,608	61,901	61,901	603	603	5,158	(4,555)	(0)	61,901
<i>Storm Water Management</i>		–	–	–	–	–	–	–		–
<i>Waste Water Treatment</i>		4,960	351	351	–	–	29	(29)	(0)	351
Waste management		58,402	71,965	71,965	2,167	2,167	5,997	(3,830)	(0)	71,965
<i>Recycling</i>		–	–	–	–	–	–	–		–
<i>Solid Waste Disposal (Landfill Sites)</i>		–	–	–	–	–	–	–		–
<i>Solid Waste Removal</i>		58,402	71,965	71,965	2,167	2,167	5,997	(3,830)	(0)	71,965
<i>Street Cleaning</i>		–	–	–	–	–	–	–		–
<b>Other</b>		3,998	4,776	4,776	8	8	398	(390)	(0)	4,776
Abattoirs		–	–	–	–	–	–	–		–
Air Transport		3,996	1,884	1,884	8	8	157	(149)	(0)	1,884

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
<b>R thousands</b>	1									
Forestry		–	–	–	–	–	–	–		–
Licensing and Regulation		–	2,891	2,891	–	–	241	(241)	(0)	2,891
Markets		–	–	–	–	–	–	–		–
Tourism		2	1	1	–	–	0	(0)	(0)	1
<b>Total Expenditure - Functional</b>	3	740,667	900,274	900,274	26,667	26,667	70,087	(43,420)	(0)	900,274
<b>Surplus/ (Deficit) for the year</b>		115,845	38,248	38,248	90,622	90,622	35,613	55,010	0	38,248

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

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council		18	2,918	2,918	-	-	-	-		2,918
Vote 2 - Office of the Municipal Manager		130,227	62,081	62,081	60,408	60,408	92	60,316	65568.5%	62,081
Vote 3 - Community Services		111,344	137,471	137,471	4,845	4,845	11,456	(6,610)	-57.7%	137,471
Vote 4 - Corporate Services		690	19	19	-	-	2	(2)	-100.0%	19
Vote 5 - Financial Services		168,647	207,447	207,447	17,756	17,756	23,196	(5,440)	-23.5%	207,447
Vote 6 - Economic Development & Planning		19,486	21,821	21,821	715	715	1,818	(1,103)	-60.7%	21,821
Vote 7 - Engineering Services		426,099	506,765	506,765	33,564	33,564	69,136	(35,571)	-51.5%	506,765
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]		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>856,512</b>	<b>938,523</b>	<b>938,523</b>	<b>117,289</b>	<b>117,289</b>	<b>105,699</b>	<b>11,590</b>	<b>11.0%</b>	<b>938,523</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council		8,072	13,229	13,229	594	594	1,106	(512)	-46.3%	13,229
Vote 2 - Office of the Municipal Manager		(82,599)	24,180	24,180	1,893	1,893	2,015	(121)	-6.0%	24,180
Vote 3 - Community Services		186,318	220,646	220,646	9,084	9,084	18,387	(9,303)	-50.6%	220,646
Vote 4 - Corporate Services		56,481	81,193	81,193	2,668	2,668	6,766	(4,098)	-60.6%	81,193
Vote 5 - Financial Services		77,465	67,121	67,121	2,422	2,422	5,593	(3,172)	-56.7%	67,121
Vote 6 - Economic Development & Planning		43,904	43,237	43,237	2,007	2,007	3,603	(1,596)	-44.3%	43,237
Vote 7 - Engineering Services		446,005	450,669	450,669	7,998	7,998	32,616	(24,618)	-75.5%	450,669
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]		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>735,645</b>	<b>900,274</b>	<b>900,274</b>	<b>26,667</b>	<b>26,667</b>	<b>70,087</b>	<b>(43,420)</b>	<b>-62.0%</b>	<b>900,274</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>120,866</b>	<b>38,248</b>	<b>38,248</b>	<b>90,622</b>	<b>90,622</b>	<b>35,613</b>	<b>55,010</b>	<b>154.5%</b>	<b>38,248</b>

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

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 %
R thousand									Full Year Forecast
<b>Revenue by Vote</b>	1								
<b>Vote 1 - Council</b>		18	2,918	2,918	-	-	-	-	2,918
1.1 - Office of the Mayor		-	438	438	-	-	-	-	438
1.2 - Office of the Deputy Mayor		-	438	438	-	-	-	-	438
1.3 - Office of the Speaker		-	730	730	-	-	-	-	730
1.4 - Office of the Executive Council		18	438	438	-	-	-	-	438
1.5 - Council General		-	875	875	-	-	-	-	875
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 2 - Office of the Municipal Manager</b>		130,227	62,081	62,081	60,408	60,408	92	60,316	65568%
2.1 - Municipal Manager; Executive Support		130,178	62,081	62,081	60,401	60,401	92	60,309	65597%
2.2 - Internal Audit		-	-	-	-	-	-	-	-
2.3 - Governance and Compliance: Risk Management & Compliance		-	-	-	-	-	-	-	-
2.4 - Governance and Compliance: IDP		-	-	-	-	-	-	-	-
2.5 - Governance and Compliance: Performance Management		-	-	-	-	-	-	-	-
2.6 - Program Management Office		-	-	-	-	-	-	-	-
2.7 - Office of the Political Office Bearers		49	1	1	6	6	0	6	12800%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 3 - Community Services</b>		111,344	137,471	137,471	4,845	4,845	11,456	(6,610)	-58%
3.1 - Director; Executive Support		-	-	-	-	-	-	-	-
3.2 - Traffic Management Services		47,453	35,549	35,549	85	85	2,962	(2,877)	-97%
3.3 - Law Enforcement Services		9	-	-	-	-	-	-	-
3.4 - Fire & Rescue Services		296	681	681	-	-	57	(57)	-100%
3.5 - Disaster Management: CCTV & Security Administration		-	-	-	-	-	-	-	-
3.6 - Library and Information Services		11,865	12,239	12,239	0	0	1,020	(1,020)	-100%
3.7 - Integrated Waste Management		49,341	83,242	83,242	4,641	4,641	6,937	(2,296)	-33%
3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space Ma		2,380	5,759	5,759	119	119	480	(361)	-75%
3.9 - 0		-	-	-	-	-	-	-	-
3.10 - 0		-	-	-	-	-	-	-	-
<b>Vote 4 - Corporate Services</b>		690	19	19	-	-	2	(2)	-100%
4.1 - Director; Executive Support		-	-	-	-	-	-	-	-
4.2 - Human Resources Management Services		676	-	-	-	-	-	-	-
4.3 - Administration Services		-	-	-	-	-	-	-	-
4.4 - Corporate Communications & Intergovernmental Relations & Public Partic		-	-	-	-	-	-	-	-
4.5 - Information & Communication Technology		-	-	-	-	-	-	-	-
4.6 - Legal Services		-	-	-	-	-	-	-	-
4.7 - Social Development		14	19	19	-	-	2	(2)	-100%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 5 - Financial Services</b>		168,647	207,447	207,447	17,756	17,756	23,196	(5,440)	-23%
5.1 - Director; Executive Support		8,468	5,450	5,450	264	264	454	(190)	-42%
5.2 - Budget & Reporting		1,043	1,771	1,771	-	-	148	(148)	-100%
5.3 - Assets & Liability Management		-	-	-	-	-	-	-	-
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-	-
5.5 - Revenue Services		158,999	200,137	200,137	17,480	17,480	22,587	(5,107)	-23%
5.6 - Expenditure		-	-	-	-	-	-	-	-
5.7 - Supply Chain Management		137	89	89	12	12	7	5	63%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 6 - Economic Development &amp; Planning</b>		19,486	21,821	21,821	715	715	1,818	(1,103)	-61%
6.1 - Director; Executive Support		-	-	-	-	-	-	-	-
6.2 - Local Economic Development & Tourism		3,127	350	350	-	-	29	(29)	-100%
6.3 - Town Planning		583	657	657	69	69	55	14	25%
6.4 - Land Use Planning;Evironmental Management		-	-	-	-	-	-	-	-
6.5 - Land Use Planning: GIS		-	-	-	-	-	-	-	-
6.6 - Planning & Building Control		4,792	8,921	8,921	647	647	743	(97)	-13%
6.7 - Integrated Human Settlement		10,985	11,893	11,893	-	-	991	(991)	-100%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		426,099	506,765	506,765	33,564	33,564	69,136	(35,571)	-51%
7.1 - Director; Executive Support		-	-	-	-	-	-	-	-
7.2 - Water Services: Purification, Demand & Loss Control		201,925	233,560	233,560	14,125	14,125	36,480	(22,356)	-61%
7.3 - Water Services: Water and Waste Water Reticulation		-	-	-	-	-	-	-	-
7.4 - Transport, Roads & Storm Water		(13)	140	140	-	-	12	(12)	-100%
7.5 - Electrical and Energy		222,520	269,936	269,936	19,440	19,440	32,539	(13,100)	-40%
7.6 - Fleet Management		-	-	-	-	-	-	-	-
7.7 - Project Management Unit (PMU)		1,668	3,129	3,129	-	-	104	(104)	-100%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 8 - [NAME OF VOTE 8]</b>		-	-	-	-	-	-	-	-

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 thousand										
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
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Vote Description R thousand	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
		-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>856,512</b>	<b>938,523</b>	<b>938,523</b>	<b>117,289</b>	<b>117,289</b>	<b>105,699</b>	<b>11,590</b>	<b>11%</b>
<b>Expenditure by Vote</b>	<b>1</b>								
<b>Vote 1 - Council</b>		<b>8,072</b>	<b>13,229</b>	<b>13,229</b>	<b>594</b>	<b>594</b>	<b>1,106</b>	(512)	-46%
1.1 - Office of the Mayor		1,073	4,220	4,220	78	78	352	(273)	-78%
1.2 - Office of the Deputy Mayor		852	1,575	1,575	63	63	135	(72)	-54%
1.3 - Office of the Speaker		1,471	1,636	1,636	87	87	136	(49)	-36%
1.4 - Office of the Executive Council		1,939	1,744	1,744	161	161	145	15	11%
1.5 - Council General		2,738	4,054	4,054	206	206	338	(132)	-39%
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		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 2 - Office of the Municipal Manager</b>		<b>(82,599)</b>	<b>24,180</b>	<b>24,180</b>	<b>1,893</b>	<b>1,893</b>	<b>2,015</b>	(121)	-6%
2.1 - Municipal Manager; Executive Support		(106,832)	3,817	3,817	149	149	318	(169)	-53%
2.2 - Internal Audit		4,236	6,055	6,055	327	327	505	(178)	-35%
2.3 - Governance and Compliance: Risk Management & Compliance		3,310	2,974	2,974	119	119	248	(129)	-52%
2.4 - Governance and Compliance: IDP		2,235	2,649	2,649	179	179	221	(42)	-19%
2.5 - Governance and Compliance: Performance Management		2,620	1,646	1,646	189	189	137	52	38%
2.6 - Program Management Office		-	-	-	-	-	-	-	-
2.7 - Office of the Political Office Bearers		11,833	7,039	7,039	931	931	587	344	59%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 3 - Community Services</b>		<b>186,318</b>	<b>220,646</b>	<b>220,646</b>	<b>9,084</b>	<b>9,084</b>	<b>18,387</b>	(9,303)	-51%
3.1 - Director; Executive Support		3,687	2,853	2,853	299	299	238	61	26%
3.2 - Traffic Management Services		21,546	27,499	27,499	1,158	1,158	2,292	(1,133)	-49%
3.3 - Law Enforcement Services		27,066	28,272	28,272	1,019	1,019	2,356	(1,337)	-57%
3.4 - Fire & Rescue Services		19,137	26,194	26,194	1,474	1,474	2,183	(709)	-32%
3.5 - Disaster Management: CCTV & Security Administration		-	-	-	-	-	-	-	-
3.6 - Library and Information Services		15,225	15,995	15,995	891	891	1,333	(442)	-33%
3.7 - Integrated Waste Management		58,402	71,965	71,965	2,167	2,167	5,997	(3,830)	-64%
3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space Management		41,254	47,869	47,869	2,077	2,077	3,989	(1,912)	-48%
3.9 - 0		-	-	-	-	-	-	-	-
3.10 - 0		-	-	-	-	-	-	-	-
<b>Vote 4 - Corporate Services</b>		<b>56,481</b>	<b>81,193</b>	<b>81,193</b>	<b>2,668</b>	<b>2,668</b>	<b>6,766</b>	(4,098)	-61%
4.1 - Director; Executive Support		1,523	2,241	2,241	0	0	187	(187)	-100%
4.2 - Human Resources Management Services		20,529	23,212	23,212	869	869	1,934	(1,065)	-55%
4.3 - Administration Services		5,179	10,013	10,013	581	581	834	(254)	-30%
4.4 - Corporate Communications & Intergovernmental Relations & Public Participation		5,927	15,356	15,356	357	357	1,280	(923)	-72%
4.5 - Information & Communication Technology		15,699	23,221	23,221	683	683	1,935	(1,252)	-65%
4.6 - Legal Services		4,873	7,151	7,151	179	179	596	(417)	-70%
4.7 - Social Development		2,750	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 5 - Financial Services</b>		<b>77,465</b>	<b>67,121</b>	<b>67,121</b>	<b>2,422</b>	<b>2,422</b>	<b>5,593</b>	(3,172)	-57%
5.1 - Director; Executive Support		3,441	8,626	8,626	173	173	719	(546)	-76%
5.2 - Budget & Reporting		13,097	17,439	17,439	1,235	1,235	1,453	(218)	-15%
5.3 - Assets & Liability Management		-	-	-	-	-	-	-	-
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-	-
5.5 - Revenue Services		49,361	26,031	26,031	109	109	2,169	(2,060)	-95%
5.6 - Expenditure		5,628	5,368	5,368	433	433	447	(15)	-3%
5.7 - Supply Chain Management		5,938	9,657	9,657	473	473	805	(332)	-41%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 6 - Economic Development &amp; Planning</b>		<b>43,904</b>	<b>43,237</b>	<b>43,237</b>	<b>2,007</b>	<b>2,007</b>	<b>3,603</b>	(1,596)	-44%
6.1 - Director; Executive Support		1,965	2,804	2,804	32	32	234	(201)	-86%
6.2 - Local Economic Development & Tourism		7,671	9,387	9,387	407	407	782	(375)	-48%
6.3 - Town Planning		7,556	8,668	8,668	585	585	722	(138)	-19%
6.4 - Land Use Planning: Environmental Management		18	33	33	-	-	3	(3)	-100%
6.5 - Land Use Planning: GIS		-	3	3	-	-	0	(0)	-100%
6.6 - Planning & Building Control		7,249	12,712	12,712	497	497	1,059	(563)	-53%
6.7 - Integrated Human Settlement		19,445	9,630	9,630	485	485	803	(317)	-40%
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-
<b>Vote 7 - Engineering Services</b>		<b>446,005</b>	<b>450,669</b>	<b>450,669</b>	<b>7,998</b>	<b>7,998</b>	<b>32,616</b>	(24,618)	-75%
7.1 - Director; Executive Support		7,816	3,024	3,024	202	202	252	(49)	-20%

Vote Description R thousand	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
7.2 - Water Services: Purification, Demand & Loss Control		183,507	122,177	122,177	3,281	3,281	10,141	(6,860)	-68%	122,177
7.3 - Water Services: Water and Waste Water Reticulation		7,291	14,562	14,562	135	135	1,213	(1,078)	-89%	14,562
7.4 - Transport, Roads & Storm Water		32,289	37,244	37,244	1,531	1,531	3,104	(1,572)	-51%	37,244
7.5 - Electrical and Energy		201,079	256,567	256,567	1,934	1,934	16,482	(14,547)	-88%	256,567
7.6 - Fleet Management		5,485	8,943	8,943	222	222	745	(523)	-70%	8,943
7.7 - Project Management Unit (PMU)		8,537	8,153	8,153	692	692	679	13	2%	8,153
-		-	-	-	-	-	-	-	-	-
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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 thousand										
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
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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
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	735,645	900,274	900,274	26,667	26,667	70,087	(43,420)	(0)	900,274
Surplus/ (Deficit) for the year	2	120,866	38,248	38,248	90,622	90,622	35,613	55,010	0	38,248

**WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) -**

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			461,316	500,877	500,877	39,112	39,112	41,740	(2,628)	-6%	500,877
Service charges - Electricity			211,450	241,830	241,830	19,306	19,306	20,152	(847)	-4%	241,830
Service charges - Water			85,375	86,725	86,725	6,274	6,274	7,227	(953)	-13%	86,725
Service charges - Waste Water Management			78,318	77,663	77,663	6,144	6,144	6,472	(328)	-5%	77,663
Service charges - Waste management			45,707	58,016	58,016	4,278	4,278	4,835	(557)	-12%	58,016
Sale of Goods and Rendering of Services			6,867	11,571	11,571	836	836	964	(128)	-13%	11,571
Agency services			2,501	3,014	3,014	-	-	251	(251)	-100%	3,014
Interest			-	-	-	-	-	-	-	-	-
Interest earned from Receivables			17,120	13,282	13,282	1,758	1,758	1,107	651	59%	13,282
Interest earned from Current and Non Current Assets			8,035	4,950	4,950	264	264	413	(148)	-36%	4,950
Dividends			-	-	-	-	-	-	-	-	-
Rent on Land			-	-	-	-	-	-	-	-	-
Rental from Fixed Assets			1,065	1,030	1,030	98	98	86	12	14%	1,030
Licence and permits			1,196	589	589	86	86	49	37	76%	589
Operational Revenue			3,683	2,207	2,207	69	69	184	(115)	-63%	2,207
Non-Exchange Revenue			358,657	400,177	400,177	78,177	78,177	60,837	17,340	29%	400,177
Property rates			151,804	179,779	179,779	16,876	16,876	14,982	1,894	13%	179,779
Surcharges and Taxes			-	1,500	1,500	118	118	125	(7)	-6%	1,500
Fines, penalties and forfeits			46,208	31,699	31,699	2	2	2,642	(2,639)	-100%	31,699
Licence and permits			-	696	696	-	-	58	(58)	-100%	696
Transfer and subsidies - Operational			155,962	163,277	163,277	60,303	60,303	41,096	19,207	47%	163,277
Interest			4,242	3,759	3,759	425	425	313	111	36%	3,759
Fuel Levy			-	-	-	-	-	-	-	-	-
Operational Revenue			-	15,518	15,518	453	453	1,293	(840)	-65%	15,518
Gains on disposal of Assets			441	3,950	3,950	-	-	329	(329)	-100%	3,950
Other Gains			-	-	-	-	-	-	-	-	-
Discontinued Operations			-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)			819,973	901,055	901,055	117,289	117,289	102,577	14,712	14%	901,055
Expenditure By Type											
Employee related costs			279,952	333,063	333,063	21,987	21,987	27,715	(5,728)	-21%	333,063
Remuneration of councillors			6,721	7,674	7,674	578	578	639	(61)	-10%	7,674
Bulk purchases - electricity			162,599	206,241	206,241	-	-	12,288	(12,288)	-100%	206,241
Inventory consumed			14,494	19,543	19,543	169	169	1,629	(1,459)	-90%	19,543
Debt impairment			18,551	18,270	18,270	-	-	1,522	(1,522)	-100%	18,270
Depreciation and amortisation			35,903	40,059	40,059	3,338	3,338	3,338	-	-	40,059
Interest			8,798	13,428	13,428	36	36	1,119	(1,083)	-97%	13,428
Contracted services			73,111	95,793	95,793	-	-	7,983	(7,983)	-100%	95,793
Transfers and subsidies			5,626	12,230	12,230	-	-	1,019	(1,019)	-100%	12,230
Irrecoverable debts written off			62,654	64,900	64,900	25	25	5,408	(5,383)	-100%	64,900
Operational costs			72,045	89,075	89,075	532	532	7,426	(6,894)	-93%	89,075
Losses on Disposal of Assets			203	-	-	-	-	-	-	-	-
Other Losses			9	-	-	-	-	-	-	-	-
Total Expenditure			740,667	900,274	900,274	26,667	26,667	70,087	(43,420)	-62%	900,274
Surplus/(Deficit)			79,307	780	780	90,622	90,622	32,490	58,132	0	780
Transfers and subsidies - capital (monetary allocations)			36,538	37,468	37,468	-	-	3,122	(3,122)	(0)	37,468
Transfers and subsidies - capital (in-kind)			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			115,845	38,248	38,248	90,622	90,622	35,613			38,248
Income Tax			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax			115,845	38,248	38,248	90,622	90,622	35,613			38,248
Share of Surplus/Deficit attributable to Joint Venture			-	-	-	-	-	-			-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality			115,845	38,248	38,248	90,622	90,622	35,613			38,248
Share of Surplus/Deficit attributable to Associate			-	-	-	-	-	-			-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-			-
Surplus/ (Deficit) for the year			115,845	38,248	38,248	90,622	90,622	35,613			38,248

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

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
Vote 3 - Community Services		1,685	4,780	4,780	-	-	398	(398)	-100%	4,780
Vote 4 - Corporate Services		2,069	1,016	1,016	-	-	85	(85)	-100%	1,016
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		39,723	40,959	40,959	-	-	3,413	(3,413)	-100%	40,959
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]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>43,476</b>	<b>46,755</b>	<b>46,755</b>	-	-	<b>3,896</b>	<b>(3,896)</b>	<b>-100%</b>	<b>46,755</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	1,000	1,000	-	-	83	(83)	-100%	1,000
Vote 3 - Community Services		5,571	835	835	-	-	70	(70)	-100%	835
Vote 4 - Corporate Services		59	561	561	-	-	47	(47)	-100%	561
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		435	304	304	-	-	25	(25)	-100%	304
Vote 7 - Engineering Services		35,254	59,977	59,977	-	-	4,998	(4,998)	-100%	59,977
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]		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	<b>41,319</b>	<b>62,677</b>	<b>62,677</b>	-	-	<b>5,223</b>	<b>(5,223)</b>	<b>-100%</b>	<b>62,677</b>
<b>Total Capital Expenditure</b>	3	<b>84,795</b>	<b>109,432</b>	<b>109,432</b>	-	-	<b>9,119</b>	<b>(9,119)</b>	<b>-100%</b>	<b>109,432</b>

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									
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,531	20,857	20,857	-	-	1,738	(1,738)	-100%	20,857
Executive and council		-	1,000	1,000	-	-	83	(83)	-100%	1,000
Finance and administration		2,531	19,857	19,857	-	-	1,655	(1,655)	-100%	19,857
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		5,613	4,265	4,265	-	-	355	(355)	-100%	4,265
Community and social services		2,359	2,880	2,880	-	-	240	(240)	-100%	2,880
Sport and recreation		921	1,000	1,000	-	-	83	(83)	-100%	1,000
Public safety		2,334	385	385	-	-	32	(32)	-100%	385
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		9,570	13,973	13,973	-	-	1,164	(1,164)	-100%	13,973
Planning and development		435	304	304	-	-	25	(25)	-100%	304
Road transport		9,135	13,669	13,669	-	-	1,139	(1,139)	-100%	13,669
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		67,081	70,337	70,337	-	-	5,861	(5,861)	-100%	70,337
Energy sources		25,389	23,741	23,741	-	-	1,978	(1,978)	-100%	23,741
Water management		25,008	27,350	27,350	-	-	2,279	(2,279)	-100%	27,350
Waste water management		15,302	17,896	17,896	-	-	1,491	(1,491)	-100%	17,896
Waste management		1,383	1,350	1,350	-	-	113	(113)	-100%	1,350
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	84,795	109,432	109,432	-	-	9,119	(9,119)	-100%	109,432
<b>Funded by:</b>										
National Government		26,721	23,581	23,581	-	-	1,965	(1,965)	-100%	23,581
Provincial Government		6,752	10,754	10,754	-	-	896	(896)	-100%	10,754
District Municipality		43	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		33,517	34,335	34,335	-	-	2,861	(2,861)	-100%	34,335
<b>Borrowing</b>	6	32,098	45,150	45,150	-	-	3,762	(3,762)	-100%	45,150
<b>Internally generated funds</b>		19,180	29,947	29,947	-	-	2,496	(2,496)	-100%	29,947
<b>Total Capital Funding</b>	7	84,795	109,432	109,432	-	-	9,119	(9,119)	-100%	109,432

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

Vote Description R thousand	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
<b>Capital expenditure - Municipal Vote</b>										
<b>Expenditure of multi-year capital appropriation</b>	1									
<b>Vote 1 - Council</b>		-	-	-	-	-	-	-		-
1.1 - Office of the Mayor		-	-	-	-	-	-	-		-
1.2 - Office of the Deputy Mayor		-	-	-	-	-	-	-		-
1.3 - Office of the Speaker		-	-	-	-	-	-	-		-
1.4 - Office of the Executive Council		-	-	-	-	-	-	-		-
1.5 - Council General		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Vote 2 - Office of the Municipal Manager</b>		-	-	-	-	-	-	-		-
2.1 - Municipal Manager; Executive Support		-	-	-	-	-	-	-		-
2.2 - Internal Audit		-	-	-	-	-	-	-		-
2.3 - Governance and Compliance: Risk Management & Compliance		-	-	-	-	-	-	-		-
2.4 - Governance and Compliance: IDP		-	-	-	-	-	-	-		-
2.5 - Governance and Compliance: Performance Management		-	-	-	-	-	-	-		-
2.6 - Program Management Office		-	-	-	-	-	-	-		-
2.7 - Office of the Political Office Bearers		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Vote 3 - Community Services</b>		1,685	4,780	4,780	-	-	398	(398)	-100%	4,780
3.1 - Director; Executive Support		-	-	-	-	-	-	-		-
3.2 - Traffic Management Services		-	-	-	-	-	-	-		-
3.3 - Law Enforcement Services		987	-	-	-	-	-	-		-
3.4 - Fire & Rescue Services		-	-	-	-	-	-	-		-
3.5 - Disaster Management: CCTV & Security Administration		-	-	-	-	-	-	-		-
3.6 - Library and Information Services		-	-	-	-	-	-	-		-
3.7 - Integrated Waste Management		699	1,350	1,350	-	-	113	(113)	-100%	1,350
3.8 - Facilities Management & Maintenance: Manager; Parks & Recreation		-	3,430	3,430	-	-	286	(286)	-100%	3,430
3.9 - 0		-	-	-	-	-	-	-		-
3.10 - 0		-	-	-	-	-	-	-		-
<b>Vote 4 - Corporate Services</b>		2,069	1,016	1,016	-	-	85	(85)	-100%	1,016
4.1 - Director; Executive Support		-	-	-	-	-	-	-		-
4.2 - Human Resources Management Services		-	-	-	-	-	-	-		-
4.3 - Administration Services		-	-	-	-	-	-	-		-
4.4 - Corporate Communications & Intergovernmental Relations		-	-	-	-	-	-	-		-
4.5 - Information & Communication Technology		2,069	1,016	1,016	-	-	85	(85)	-100%	1,016
4.6 - Legal Services		-	-	-	-	-	-	-		-
4.7 - Social Development		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Vote 5 - Financial Services</b>		-	-	-	-	-	-	-		-
5.1 - Director; Executive Support		-	-	-	-	-	-	-		-
5.2 - Budget & Reporting		-	-	-	-	-	-	-		-
5.3 - Assets & Liability Management		-	-	-	-	-	-	-		-
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-		-
5.5 - Revenue Services		-	-	-	-	-	-	-		-
5.6 - Expenditure		-	-	-	-	-	-	-		-
5.7 - Supply Chain Management		-	-	-	-	-	-	-		-
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<b>Vote 6 - Economic Development &amp; Planning</b>		-	-	-	-	-	-	-		-
6.1 - Director; Executive Support		-	-	-	-	-	-	-		-
6.2 - Local Economic Development & Tourism		-	-	-	-	-	-	-		-
6.3 - Town Planning		-	-	-	-	-	-	-		-
6.4 - Land Use Planning: Environmental Management		-	-	-	-	-	-	-		-
6.5 - Land Use Planning: GIS		-	-	-	-	-	-	-		-
6.6 - Planning & Building Control		-	-	-	-	-	-	-		-
6.7 - Integrated Human Settlement		-	-	-	-	-	-	-		-
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<b>Vote 7 - Engineering Services</b>		39,723	40,959	40,959	-	-	3,413	(3,413)	-100%	40,959
7.1 - Director; Executive Support		-	-	-	-	-	-	-		-
7.2 - Water Services: Purification, Demand & Loss Control		20,767	15,038	15,038	-	-	1,253	(1,253)	-100%	15,038
7.3 - Water Services: Water and Waste Water Reticulation		-	-	-	-	-	-	-		-

[illegible]

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 thousand									%	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
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Total multi-year capital expenditure		43,476	46,755	46,755	-	-	3,896	(3,896)	-100%	46,755
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation		1								
Vote 1 - Council			-	-	-	-	-	-		-
1.1 - Office of the Mayor			-	-	-	-	-	-		-
1.2 - Office of the Deputy Mayor			-	-	-	-	-	-		-
1.3 - Office of the Speaker			-	-	-	-	-	-		-
1.4 - Office of the Executive Council			-	-	-	-	-	-		-
1.5 - Council General			-	-	-	-	-	-		-
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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 thousand									%	
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-		-
5.5 - Revenue Services		-	-	-	-	-	-	-		-
5.6 - Expenditure		-	-	-	-	-	-	-		-
5.7 - Supply Chain Management		-	-	-	-	-	-	-		-
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Vote Description R thousand	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
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
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Total single-year capital expenditure		41,319	62,677	62,677	-	-	5,223	(5,223)	(0)	62,677
Total Capital Expenditure		84,795	109,432	109,432	-	-	9,119	(9,119)	(0)	109,432

1. Insert "Vote": e.g. Department, if different to standard structure

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		–	55,750	55,750	145,108	55,750
Trade and other receivables from exchange transactions		–	43,839	43,839	45,107	43,839
Receivables from non-exchange transactions		–	100,771	100,771	73,902	100,771
Current portion of non-current receivables		–	11	11	10	11
Inventory		–	16,538	16,538	15,899	16,538
VAT		–	212,584	212,584	256,053	212,584
Other current assets		–	180	180	128	180
<b>Total current assets</b>		–	<b>429,672</b>	<b>429,672</b>	<b>536,206</b>	<b>429,672</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		–	12,692	12,692	12,692	12,692
Property, plant and equipment		–	1,322,385	1,322,385	1,242,771	1,322,385
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		–	–	–	–	–
<b>Total non current assets</b>		–	<b>1,335,112</b>	<b>1,335,112</b>	<b>1,255,497</b>	<b>1,335,112</b>
<b>TOTAL ASSETS</b>		–	<b>1,764,784</b>	<b>1,764,784</b>	<b>1,791,704</b>	<b>1,764,784</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		–	0	0	19,531	0
Consumer deposits		–	9,848	9,848	10,934	9,848
Trade and other payables from exchange transactions		–	79,612	79,612	34,686	79,612
Trade and other payables from non-exchange transactions		–	(15,640)	(15,640)	(10,143)	(15,640)
Provision		–	57,320	57,320	38,499	57,320
VAT		–	239,157	239,157	252,632	239,157
Other current liabilities		–	56,316	56,316	2,223	56,316
<b>Total current liabilities</b>		–	<b>426,612</b>	<b>426,612</b>	<b>348,362</b>	<b>426,612</b>
<b>Non current liabilities</b>						
Financial liabilities		–	121,558	121,558	82,224	121,558
Provision		–	10,320	10,320	12,571	10,320
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		–	58,456	58,456	68,517	58,456
<b>Total non current liabilities</b>		–	<b>190,333</b>	<b>190,333</b>	<b>163,312</b>	<b>190,333</b>
<b>TOTAL LIABILITIES</b>		–	<b>616,946</b>	<b>616,946</b>	<b>511,673</b>	<b>616,946</b>
<b>NET ASSETS</b>	<b>2</b>	–	<b>1,147,839</b>	<b>1,147,839</b>	<b>1,280,030</b>	<b>1,147,839</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	1,099,339	1,099,339	1,266,912	1,099,339
Reserves and funds		–	48,500	48,500	13,118	48,500
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	–	<b>1,147,839</b>	<b>1,147,839</b>	<b>1,280,030</b>	<b>1,147,839</b>

**WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow -**

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		–	163,156	163,156	12,469	12,469	13,596	(1,127)	-8%	163,156
Service charges		–	422,573	422,573	26,568	26,568	35,214	(8,646)	-25%	422,573
Other revenue		–	22,595	22,595	196	196	1,883	(1,687)	-90%	22,595
Transfers and Subsidies - Operational		–	163,277	163,277	60,874	60,874	40,035	20,839	52%	163,277
Transfers and Subsidies - Capital		–	37,468	37,468	3,420	3,420	833	2,587	310%	37,468
Interest		–	8,221	8,221	1,594	1,594	685	909	133%	8,221
Dividends		–	–	–	–	–	–	–		–
<b>Payments</b>										
Suppliers and employees		–	(716,494)	(716,494)	(54,655)	(54,655)	(59,019)	(4,363)	7%	(716,494)
Interest		–	(13,428)	(13,428)	(36)	(36)	(1,119)	(1,083)	97%	(13,428)
Transfers and Subsidies		–	(12,230)	(12,230)	–	–	–	–		(12,230)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		–	<b>75,138</b>	<b>75,138</b>	<b>50,430</b>	<b>50,430</b>	<b>32,109</b>	<b>(18,320)</b>	<b>-57%</b>	<b>75,138</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		–	10,962	10,962	–	–	913	(913)	-100%	10,962
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
<b>Payments</b>										
Capital assets		–	(109,432)	(109,432)	–	–	9,119	9,119	100%	(109,432)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		–	<b>(98,470)</b>	<b>(98,470)</b>	<b>–</b>	<b>–</b>	<b>10,033</b>	<b>10,033</b>	<b>100%</b>	<b>(98,470)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	40,150	40,150	–	–	3,346	(3,346)	-100%	40,150
Increase (decrease) in consumer deposits		–	–	–	140	140	–	140	0%	–
<b>Payments</b>										
Repayment of borrowing		–	(20,767)	(20,767)	(540)	(540)	(372)	168	-45%	(20,767)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		–	<b>19,383</b>	<b>19,383</b>	<b>(400)</b>	<b>(400)</b>	<b>2,973</b>	<b>3,374</b>	<b>113%</b>	<b>19,383</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		–	<b>(3,949)</b>	<b>(3,949)</b>	<b>50,030</b>	<b>50,030</b>	<b>45,116</b>			<b>(3,949)</b>
Cash/cash equivalents at beginning:		–	59,740	59,740		95,078	59,740			95,078
Cash/cash equivalents at month/year end:		–	55,791	55,791		145,108	104,856			91,129

WC047 Bitou - Supporting Table SC1 Material variance explanations -

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

**WC047 Bitou - Supporting Table SC2 Monthly Budget Statement - performance indicators - Budget**

Description of financial indicator	Basis of calculation	Ref	2022/23	Budget Year 2023/24			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b><u>Borrowing Management</u></b>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		1.2%	5.9%	5.9%	0.1%	2.3%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		37.9%	41.3%	41.3%	0.0%	41.3%
<b><u>Safety of Capital</u></b>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		0.0%	17.5%	17.5%	10.7%	17.5%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	250.6%	250.6%	626.8%	250.6%
<b><u>Liquidity</u></b>							
Current Ratio	Current assets/current liabilities	1	0.0%	100.7%	100.7%	153.9%	100.7%
Liquidity Ratio	Monetary Assets/Current Liabilities		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Revenue Management</u></b>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		0.0%	16.1%	16.1%	101.5%	16.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Creditors Management</u></b>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<b><u>Funding of Provisions</u></b>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<b><u>Other Indicators</u></b>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.1%	37.0%	37.0%	18.7%	37.0%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		0.0%	0.0%	0.0%	0.0%	0.0%
Interest & Depreciation	I&D/Total Revenue - capital revenue		5.5%	5.9%	5.9%	0.0%	2.3%
<b><u>IDP regulation financial viability indicators</u></b>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

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

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		
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	6,213	2,838	2,680	2,622	71,869	–	–	–	86,220	74,490	6	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12,619	1,056	594	435	14,402	–	–	–	29,106	14,837	12	–
Receivables from Non-exchange Transactions - Property Rates	1400	11,390	1,983	1,402	1,079	43,455	–	–	–	59,310	44,534	5	–
Receivables from Exchange Transactions - Waste Water Management	1500	6,219	2,875	3,075	2,460	88,753	–	–	–	103,383	91,213	2	–
Receivables from Exchange Transactions - Waste Management	1600	3,842	1,722	1,779	1,440	52,052	–	–	–	60,835	53,492	1	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	–	–	–	–	–	–	–	–	–	–	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	119	155	189	169	(14,029)	–	–	–	(13,397)	(13,860)	0	–
<b>Total By Income Source</b>	<b>2000</b>	<b>40,402</b>	<b>10,630</b>	<b>9,719</b>	<b>8,205</b>	<b>256,501</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>325,457</b>	<b>264,707</b>	<b>25</b>	<b>–</b>
<b>2022/23 - totals only</b>										–	–		
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	603	95	114	131	926	–	–	–	1,870	1,057	–	–
Commercial	2300	3,450	887	807	285	5,605	–	–	–	11,034	5,890	–	–
Households	2400	36,348	9,647	8,798	7,789	249,971	–	–	–	312,553	257,760	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
<b>Total By Customer Group</b>	<b>2600</b>	<b>40,402</b>	<b>10,630</b>	<b>9,719</b>	<b>8,205</b>	<b>256,501</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>325,457</b>	<b>264,707</b>	<b>–</b>	<b>–</b>

**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

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Budget

Description	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	
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	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Budget

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														
Standard Bank: 488607000-074		91 days	Fixed deposit			9%			03/07/2023	20,565	-	-20565256.64	-	-
Nedbank: 1766000029		180 days	Fixed deposit			9%			19/09/2023	14,335	-		-	14,335
Absa Bank: 9378543662		Call deposit	Call deposit			8%			Call deposit	7,530	-		-	7,530
Absa Bank:9377092408-3		Call deposit	Call deposit			8%			Call deposit	2,737	-		-	2,737
Absa Bank:2081155032		150 days	Fixed deposit			10%			04/12/2023	-	-		13,150	13,150
Absa Bank:9380348553		Call deposit	Call deposit			9%			Call deposit	-	-		18,000	18,000
Nedbank: 1766000029 - 2		360 days	Fixed deposit			10%			01/07/2024	-	-		12,500	12,500
Standard Bank: 488607000-075		120 days	Fixed deposit			9%			04/11/2023	-	-		14,000	14,000
Standard Bank: 488607000-076		60 days	Fixed deposit			9%			05/09/2023	-	-		20,000	20,000
Standard Bank: 488607000-077		90 days	Fixed deposit			9%			16/10/2023	-	-		5,000	5,000
Municipality sub-total										45,167	-	(20,565)	82,650	107,252
Entities														
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
-		-	-						-	-	-		-	-
Entities sub-total										-	-		-	-
TOTAL INVESTMENTS AND INTEREST	2									45,167	-		82,650	107,252

References

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative



**WC047 Bitou - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Budget**

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		2,876	148,376	148,376	60,303	60,303	12,365	47,938	387.7%	4,900
Operational Revenue:General Revenue:Equitable Share	3	-	144,726	144,726	60,303	60,303	12,060	48,243	400.0%	-
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-	-	-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Agriculture Research and Technology		-	-	-	-	-	-	-	-	-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Department of Environmental Affairs		-	-	-	-	-	-	-	-	-
Department of Tourism		-	-	-	-	-	-	-	-	-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-	-	-
Emergency Medical Service		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1,155	1,879	1,879	-	-	157	(157)	-100.0%	1,879
HIV and Aids		-	-	-	-	-	-	-	-	-
Housing Accreditation		-	-	-	-	-	-	-	-	-
Housing Top structure		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated City Development Grant		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		1,721	1,771	1,771	-	-	148	(148)	-100.0%	1,771
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-	-	-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-	-	1,250
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-	-	-
Natural Resource Management Project		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Operation Clean Audit		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-	-	-

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
<b>R thousands</b>										
Public Service Improvement Facility		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring - Seed Funding		-	-	-	-	-	-	-		-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Smart Connect Grant		-	-	-	-	-	-	-		-
Urban Settlement Development Grant		-	-	-	-	-	-	-		-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-		-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Restructuring Grant		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>13,571</b>	<b>14,901</b>	<b>14,901</b>	<b>500</b>	<b>500</b>	<b>1,242</b>	<b>(742)</b>	<b>-59.7%</b>	<b>14,901</b>
Specify (Add grant description)		9,572	9,898	9,898	-	-	825	(825)	-100.0%	9,898
Specify (Add grant description)		-	150	150	-	-	13	(13)	-100.0%	150
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		800	500	500	500	500	42	458	1100.0%	500
Specify (Add grant description)		19	19	19	-	-	2	(2)	-100.0%	19
Specify (Add grant description)		2,295	2,331	2,331	-	-	194	(194)	-100.0%	2,331
Specify (Add grant description)		-	-	-	-	-	-	-		-



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
<b>R thousands</b>										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		399	-	-	71	71	-	71	#DIV/0!	-
Departmental Agencies and Accounts		399	-	-	71	71	-	71	#DIV/0!	-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	16,846	163,277	163,277	60,874	60,874	13,606	47,267	347.4%	19,801
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		37,805	27,118	27,118	3,420	3,420	2,260	1,160	51.3%	27,118
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8,718	3,774	3,774	673	673	315	359	114.0%	3,774
Municipal Infrastructure Grant [Schedule 5B]		22,508	23,344	23,344	2,747	2,747	1,945	802	41.2%	23,344
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Human Settlement		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		6,579	-	-	-	-	-	-		-
WIFI Connectivity		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-		-
Aquaponic Project		-	-	-	-	-	-	-		-
Restition Settlement		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring Seed Funding		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>5,600</b>	<b>10,350</b>	<b>10,350</b>	<b>-</b>	<b>-</b>	<b>863</b>	(863)	-100.0%	<b>10,350</b>
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	10,000	10,000	-	-	833	(833)	-100.0%	10,000
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	350	350	-	-	29	(29)	-100.0%	350
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		5,600	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	43,405	37,468	37,468	3,420	3,420	3,122	298	9.5%	37,468
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	60,251	200,745	200,745	64,294	64,294	16,729	47,565	284.3%	57,269

#### References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
2. Grant expenditure must be separately listed for each grant received
3. Replacement of RSC levies
4. Housing subsidies for housing where ownership transferred

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										

5. Total recurrent/capital grants and subsidies must reconcile to the 'Cashflow' Statement



**WC047 Bitou - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Budget**

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		–	148,376	148,376	–	–	12,365	(12,365)	-100.0%	(3,650)
Operational Revenue:General Revenue:Equitable Share		–	144,726	144,726	–	–	12,060	(12,060)	-100.0%	–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–	–	–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Agriculture Research and Technology		–	–	–	–	–	–	–	–	(1,879)
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–	–	–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–	–	(1,771)
Community Library		–	–	–	–	–	–	–	–	–
Department of Environmental Affairs		–	–	–	–	–	–	–	–	–
Department of Tourism		–	–	–	–	–	–	–	–	–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–	–	–
Emergency Medical Service		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	1,879	1,879	–	–	157	(157)	-100.0%	–
HIV and Aids		–	–	–	–	–	–	–	–	–
Housing Accreditation		–	–	–	–	–	–	–	–	–
Housing Top structure		–	–	–	–	–	–	–	–	–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Integrated City Development Grant		–	–	–	–	–	–	–	–	–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant [Schedule 5B]		–	1,771	1,771	–	–	148	(148)	-100.0%	–
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–	–	–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Disaster Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–	–	–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–	–	–
Natural Resource Management Project		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Operation Clean Audit		–	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–	–	–
Public Service Improvement Facility		–	–	–	–	–	–	–	–	–

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										
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring - Seed Funding		-	-	-	-	-	-	-		-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Smart Connect Grant		-	-	-	-	-	-	-		-
Urban Settlement Development Grant		-	-	-	-	-	-	-		-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-		-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Restructuring Grant		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		24,210	14,901	14,901	-	-	1,242	(1,242)	-100.0%	(14,901)
Specify (Add grant description)		9,553	9,898	9,898	-	-	825	(825)	-100.0%	(9,898)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		434	500	500	-	-	42	(42)	-100.0%	(500)
Specify (Add grant description)		14	19	19	-	-	2	(2)	-100.0%	(19)
Specify (Add grant description)		2,295	2,331	2,331	-	-	194	(194)	-100.0%	(2,331)
Specify (Add grant description)		10,985	150	150	-	-	13	(13)	-100.0%	(150)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Specify (Add grant description)		79	120	120	-	-	10	(10)	-100.0%	(120)
Specify (Add grant description)		135	140	140	-	-	12	(12)	-100.0%	(140)
Specify (Add grant description)		587	-	-	-	-	-	-		-
Specify (Add grant description)		-	1,743	1,743	-	-	145	(145)	-100.0%	(1,743)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		128	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		<b>536</b>	-	-	-	-	-	-		-
Departmental Agencies and Accounts		536	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>24,745</b>	<b>163,277</b>	<b>163,277</b>	-	-	<b>13,606</b>	<b>(13,606)</b>	<b>-100.0%</b>	<b>(18,551)</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>29,034</b>	<b>27,118</b>	<b>27,118</b>	-	-	<b>2,260</b>	<b>(2,260)</b>	<b>-100.0%</b>	<b>(27,118)</b>
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8,718	3,774	3,774	-	-	315	(315)	-100.0%	(3,774)
Municipal Infrastructure Grant [Schedule 5B]		13,737	23,344	23,344	-	-	1,945	(1,945)	-100.0%	(23,344)
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Human Settlement		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		6,579	-	-	-	-	-	-		-
WIFI Connectivity		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-		-
Aquaponic Project		-	-	-	-	-	-	-		-
Restition Settlement		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring Seed Funding		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		<b>7,504</b>	<b>10,350</b>	<b>10,350</b>	<b>-</b>	<b>-</b>	<b>863</b>	<b>(863)</b>	<b>-100.0%</b>	<b>(10,350)</b>
Specify (Add grant description)		11	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	10,000	10,000	-	-	833	(833)	-100.0%	(10,000)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		500	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		5,600	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		1,393	-	-	-	-	-	-		-
Specify (Add grant description)		-	350	350	-	-	29	(29)	-100.0%	(350)
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-

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
<b>R thousands</b>										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>36,538</b>	<b>37,468</b>	<b>37,468</b>	-	-	<b>3,122</b>	<b>(3,122)</b>	<b>-100.0%</b>	<b>(37,468)</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>61,283</b>	<b>200,745</b>	<b>200,745</b>	-	-	<b>16,729</b>	<b>(16,729)</b>	<b>-100.0%</b>	<b>(56,019)</b>

WC047 Bitou - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Budget

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share			-	-	-	
Operational:Revenue:General Revenue:Fuel Levy			-	-	-	
2014 African Nations Championship Host City Operating Grant [Schedule 5B]			-	-	-	
Agriculture Research and Technology			-	-	-	
Agriculture, Conservation and Environmental			-	-	-	
Arts and Culture Sustainable Resource Management			-	-	-	
Community Library			-	-	-	
Department of Environmental Affairs			-	-	-	
Department of Tourism			-	-	-	
Department of Water Affairs and Sanitation Masibambane			-	-	-	
Emergency Medical Service			-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]			-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			-	-	-	
HIV and Aids			-	-	-	
Housing Accreditation			-	-	-	
Housing Top structure			-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]			-	-	-	
Integrated City Development Grant			-	-	-	
Khayelitsha Urban Renewal			-	-	-	
Local Government Financial Management Grant [Schedule 5B]			-	-	-	
Mitchell's Plain Urban Renewal			-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]			-	-	-	
Municipal Disaster Grant [Schedule 5B]			-	-	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]			-	-	-	
Municipal Systems Improvement Grant			-	-	-	
Natural Resource Management Project			-	-	-	
Neighbourhood Development Partnership Grant			-	-	-	
Operation Clean Audit			-	-	-	
Municipal Disaster Recovery Grant			-	-	-	
Public Service Improvement Facility			-	-	-	
Public Transport Network Operations Grant [Schedule 5B]			-	-	-	
Restructuring - Seed Funding			-	-	-	
Revenue Enhancement Grant Debtors Book			-	-	-	
Rural Road Asset Management Systems Grant			-	-	-	
Sport and Recreation			-	-	-	
Terrestrial Invasive Alien Plants			-	-	-	
Water Services Operating Subsidy Grant [Schedule 5B]			-	-	-	
Health Hygiene in Informal Settlements			-	-	-	
Municipal Infrastructure Grant [Schedule 5B]			-	-	-	
Water Services Infrastructure Grant			-	-	-	
Public Transport Network Grant [Schedule 5B]			-	-	-	
Smart Connect Grant			-	-	-	
Urban Settlement Development Grant			-	-	-	
WiFi Grant [Department of Telecommunications and Postal Services			-	-	-	
Street Lighting			-	-	-	
Traditional Leaders - Imbizon			-	-	-	
Department of Water and Sanitation Smart Living Handbook			-	-	-	
Integrated National Electrification Programme Grant			-	-	-	
Municipal Restructuring Grant			-	-	-	
Regional Bulk Infrastructure Grant			-	-	-	
Municipal Emergency Housing Grant			-	-	-	
Metro Informal Settlements Partnership Grant			-	-	-	
Municipal Rehabilitation Grant			-	-	-	



[illegible]

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
<b>R thousands</b>						
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Municipal Infrastructure Grant [Schedule 5B]			-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]			-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]			-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]			-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]			-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]			-	-	-	
Urban Settlement Development Grant [Schedule 4B]			-	-	-	
Municipal Human Settlement			-	-	-	
Community Library			-	-	-	
Integrated City Development Grant [Schedule 4B]			-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]			-	-	-	
Energy Efficiency and Demand Side Management Grant			-	-	-	
Khayelitsha Urban Renewal			-	-	-	
Local Government Financial Management Grant [Schedule 5B]			-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]			-	-	-	
Public Transport Network Grant [Schedule 5B]			-	-	-	
Public Transport Network Operations Grant [Schedule 5B]			-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)			-	-	-	
Water Services Infrastructure Grant [Schedule 5B]			-	-	-	
WIFI Connectivity			-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			-	-	-	
Aquaponic Project			-	-	-	
Restitution Settlement			-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]			-	-	-	
Restructuring Seed Funding			-	-	-	
Municipal Disaster Relief Grant			-	-	-	
Municipal Emergency Housing Grant			-	-	-	
Integrated Urban Development Grant			-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance
						%
<b>R thousands</b>						
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
<b>District Municipality:</b>		-	-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance
<b>R thousands</b>						%
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

**WC047 Bitou - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Budget**

Summary of Employee and Councillor remuneration	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	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,244	5,572	5,572	452	452	464	(12)	-3%	5,572
Pension and UIF Contributions		422	836	836	39	39	70	(31)	-44%	836
Medical Aid Contributions		117	109	109	10	10	9	1	10%	109
Motor Vehicle Allowance		399	597	597	33	33	50	(16)	-33%	597
Cellphone Allowance		538	559	559	44	44	47	(2)	-5%	559
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,721</b>	<b>7,674</b>	<b>7,674</b>	<b>578</b>	<b>578</b>	<b>639</b>	<b>(61)</b>	<b>-10%</b>	<b>7,674</b>
<b>% increase</b>	4		<b>14.2%</b>	<b>14.2%</b>						<b>14.2%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		5,898	7,307	7,307	303	303	609	(306)	-50%	7,307
Pension and UIF Contributions		604	1,165	1,165	52	52	97	(45)	-46%	1,165
Medical Aid Contributions		89	182	182	3	3	15	(12)	-79%	182
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		391	576	576	-	-	48	(48)	-100%	576
Motor Vehicle Allowance		376	960	960	33	33	80	(47)	-58%	960
Cellphone Allowance		227	385	385	16	16	32	(16)	-51%	385
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		12	1,761	1,761	0	0	147	(147)	-100%	1,761
Payments in lieu of leave		165	234	234	-	-	19	(19)	-100%	234
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>7,762</b>	<b>12,571</b>	<b>12,571</b>	<b>408</b>	<b>408</b>	<b>1,048</b>	<b>(639)</b>	<b>-61%</b>	<b>12,571</b>
<b>% increase</b>	4		<b>62.0%</b>	<b>62.0%</b>						<b>62.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		167,152	177,524	177,524	13,967	13,967	14,794	(827)	-6%	177,524
Pension and UIF Contributions		27,262	30,480	30,480	2,421	2,421	2,540	(119)	-5%	30,480
Medical Aid Contributions		18,035	29,305	29,305	1,511	1,511	2,442	(931)	-38%	29,305
Overtime		22,368	17,786	17,786	1,882	1,882	1,482	399	27%	17,786
Performance Bonus		64	138	138	-	-	12	(12)	-100%	138
Motor Vehicle Allowance		11,223	13,364	13,364	919	919	1,114	(194)	-17%	13,364
Cellphone Allowance		1,688	1,802	1,802	141	141	150	(9)	-6%	1,802
Housing Allowances		965	1,004	1,004	107	107	84	23	28%	1,004
Other benefits and allowances		18,927	20,325	20,325	627	627	1,653	(1,027)	-62%	20,325
Payments in lieu of leave		4,483	5,355	5,355	4	4	446	(443)	-99%	5,355
Long service awards		-	1,014	1,014	-	-	85	(85)	-100%	1,014
Post-retirement benefit obligations		25	22,394	22,394	-	-	1,866	(1,866)	-100%	22,394
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>272,190</b>	<b>320,491</b>	<b>320,491</b>	<b>21,579</b>	<b>21,579</b>	<b>26,667</b>	<b>(5,088)</b>	<b>-19%</b>	<b>320,491</b>
<b>% increase</b>	4		<b>17.7%</b>	<b>17.7%</b>						<b>17.7%</b>
<b>Total Parent Municipality</b>		<b>286,673</b>	<b>340,736</b>	<b>340,736</b>	<b>22,566</b>	<b>22,566</b>	<b>28,354</b>	<b>(5,789)</b>	<b>-20%</b>	<b>340,736</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-

Summary of Employee and Councillor remuneration	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
<b>R thousands</b>										
Board Fees	5	-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Executive members Board</b>	2	-	-	-	-	-	-	-		-
<b>% increase</b>	4									
<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Entities</b>	4	-	-	-	-	-	-	-		-
<b>% increase</b>										
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
<b>Sub Total - Other Staff of Entities</b>	4	-	-	-	-	-	-	-		-
<b>% increase</b>										
<b>Total Municipal Entities</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		286,673	340,736	340,736	22,566	22,566	28,354	(5,789)	-20%	340,736
<b>% increase</b>	4		18.9%	18.9%						18.9%
<b>TOTAL MANAGERS AND STAFF</b>		279,952	333,063	333,063	21,987	21,987	27,715	(5,728)	-21%	333,063

**WC047 Bitou - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Budget**

Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousands</b>	<b>1</b>															
<b>Cash Receipts By Source</b>																
Property rates		12,469	13,596	13,596	13,596	13,596	13,596	13,596	13,596	13,596	13,596	13,596	14,724	163,156	173,940	185,514
Service charges - electricity revenue		18,960	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,533	18,105	222,391	229,469	297,441
Service charges - water revenue		3,724	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	6,506	9,288	78,071	81,662	85,419
Service charges - Waste Water Management		3,279	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	5,825	8,370	69,897	73,112	76,475
Service charges - Waste Mangement		2,330	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	4,351	6,372	52,214	51,377	54,931
Rental of facilities and equipment		83	152	152	152	152	152	152	152	152	152	152	222	1,827	1,952	2,086
Interest earned - external investments		264	413	413	413	413	413	413	413	413	413	413	561	4,950	5,200	5,326
Interest earned - outstanding debtors		1,330	273	273	273	273	273	273	273	273	273	273	(785)	3,271	2,944	2,617
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		477	410	410	410	410	410	410	410	410	410	410	343	4,924	5,136	5,359
Licences and permits		86	107	107	107	107	107	107	107	107	107	107	128	1,285	1,344	1,405
Agency services		-	251	251	251	251	251	251	251	251	251	251	502	3,014	3,153	3,298
Transfers and Subsidies - Operational		60,874	1,747	20,405	3,497	1,747	36,764	1,747	1,747	32,631	1,747	1,747	(1,373)	163,277	270,154	265,575
Other revenue		(2,175)	962	962	962	962	962	962	962	962	962	962	4,099	11,546	8,415	8,803
<b>Cash Receipts by Source</b>		<b>101,701</b>	<b>53,125</b>	<b>71,784</b>	<b>54,875</b>	<b>53,125</b>	<b>88,143</b>	<b>53,125</b>	<b>53,125</b>	<b>84,010</b>	<b>53,125</b>	<b>53,125</b>	<b>60,557</b>	<b>779,823</b>	<b>907,858</b>	<b>994,249</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3,420	833	9,079	833	1,183	7,474	2,720	833	11,177	833	833	(1,753)	37,468	59,234	45,161
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	913	913	913	913	913	913	913	913	913	913	1,827	10,962	-	-
Short term loans		-	2,973	2,973	2,973	2,973	(5,176)	2,973	2,973	2,973	2,973	2,973	(7,051)	14,534	9,997	16,238
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		140	-	-	-	-	-	-	-	-	-	-	9,708	9,848	9,848	9,848
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>105,261</b>	<b>57,846</b>	<b>84,750</b>	<b>59,596</b>	<b>58,196</b>	<b>91,355</b>	<b>59,733</b>	<b>57,846</b>	<b>99,074</b>	<b>57,846</b>	<b>57,846</b>	<b>63,288</b>	<b>852,634</b>	<b>986,937</b>	<b>1,065,496</b>
<b>Cash Payments by Type</b>																
Employee related costs		(219)	37,119	37,119	37,119	37,119	37,119	37,119	37,119	37,119	37,119	37,119	72,458	306,535	323,828	339,012
Remuneration of councillors		578	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		36	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	2,238	13,428	16,257	18,829
Bulk purchases - Electricity		25	25,087	25,287	15,330	15,044	12,187	13,187	15,187	13,086	17,205	17,168	37,449	206,241	214,478	235,925
Acquisitions - water & other inventory		1,229	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	1,629	2,682	19,543	22,300	21,734
Contracted services		3,121	7,983	7,983	7,983	7,983	7,983	7,983	7,983	7,983	7,983	7,983	12,844	95,793	143,687	140,415
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	138,899	173,816	195,944
Other expenditure	49,920	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Cash Payments by Type</b>	<b>54,691</b>	<b>72,937</b>	<b>73,137</b>	<b>63,179</b>	<b>62,894</b>	<b>60,037</b>	<b>61,037</b>	<b>63,037</b>	<b>60,936</b>	<b>65,055</b>	<b>65,018</b>	<b>127,671</b>	<b>780,438</b>	<b>894,366</b>	<b>951,860</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	540	-	-	-	-	-	-	-	-	-	-	(540)	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>55,232</b>	<b>72,937</b>	<b>73,137</b>	<b>63,179</b>	<b>62,894</b>	<b>60,037</b>	<b>61,037</b>	<b>63,037</b>	<b>60,936</b>	<b>65,055</b>	<b>65,018</b>	<b>127,131</b>	<b>780,438</b>	<b>894,366</b>	<b>951,860</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>50,030</b>	<b>(15,091)</b>	<b>11,614</b>	<b>(3,584)</b>	<b>(4,698)</b>	<b>31,318</b>	<b>(1,304)</b>	<b>(5,191)</b>	<b>38,138</b>	<b>(7,209)</b>	<b>(7,173)</b>	<b>(63,843)</b>	<b>72,196</b>	<b>92,571</b>	<b>113,636</b>
Cash/cash equivalents at the month/year beginning:	95,078	145,108	130,017	141,630	138,047	133,349	164,667	163,363	158,172	196,311	189,102	181,929	95,078	167,274	259,845
Cash/cash equivalents at the month/year end:	145,108	130,017	141,630	138,047	133,349	164,667	163,363	158,172	196,311	189,102	181,929	118,086	167,274	259,845	373,481



WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Budget

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
<b>R thousands</b>	1									
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
<b>Non-Exchange Revenue</b>										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfer and subsidies - Operational		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-		-
<b>Expenditure By Type</b>										
Employee related costs		-	-	-	-	-	-	-		-
Remuneration of councillors		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		-	-	-	-	-	-	-		-
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Contracted services		-	-	-	-	-	-	-		-
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		-	-	-	-	-	-	-		-
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
<b>Total Expenditure</b>		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-		-
Income Tax		-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after income tax</b>		-	-	-	-	-	-	-		-

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 Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

WC047 Bitou - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Budget

Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	–	9,119	9,119	–	–	9,119	–	0.0%	0%
August	456	9,119	9,119	–	–	18,239	–	0.0%	0%
September	3	9,119	9,119	–	–	27,358	–	0.0%	0%
October	1,447	9,119	9,119	–	–	36,477	–	0.0%	0%
November	1,258	9,119	9,119	–	–	45,597	–	0.0%	0%
December	3,752	9,119	9,119	–	–	54,716	–	0.0%	0%
January	2,175	9,119	9,119	–	–	63,835	–	0.0%	0%
February	2,050	9,119	9,119	–	–	72,954	–	0.0%	0%
March	9,204	9,119	9,119	–	–	82,074	–	0.0%	0%
April	5,930	9,119	9,119	–	–	91,193	–	0.0%	0%
May	12,956	9,119	9,119	–	–	100,312	–	0.0%	0%
June	45,564	9,120	9,120	–	–	109,432	–	0.0%	0%
<b>Total Capital expenditure</b>	<b>84,795</b>	<b>109,432</b>	<b>109,432</b>	<b>–</b>					

WC047 Bitou - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Budget

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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		33,242	34,145	34,145	-	-	2,845	(2,845)	-100.0%	34,145
Roads Infrastructure		2,780	4,400	4,400	-	-	367	(367)	-100.0%	4,400
Roads		2,780	4,400	4,400	-	-	367	(367)	-100.0%	4,400
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15,968	8,003	8,003	-	-	667	(667)	-100.0%	8,003
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		7,875	4,061	4,061	-	-	338	(338)	-100.0%	4,061
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		6,640	3,942	3,942	-	-	328	(328)	-100.0%	3,942
LV Networks		499	-	-	-	-	-	-	-	-
Capital Spares		955	-	-	-	-	-	-	-	-
Water Supply Infrastructure		14,450	14,831	14,831	-	-	1,236	(1,236)	-100.0%	14,831
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		9,802	13,731	13,731	-	-	1,144	(1,144)	-100.0%	13,731
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		2,653	-	-	-	-	-	-	-	-
Distribution		1,529	900	900	-	-	75	(75)	-100.0%	900
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		466	200	200	-	-	17	(17)	-100.0%	200
Sanitation Infrastructure		-	6,912	6,912	-	-	576	(576)	-100.0%	6,912
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	4,800	4,800	-	-	400	(400)	-100.0%	4,800
Waste Water Treatment Works		-	435	435	-	-	36	(36)	-100.0%	435
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	1,677	1,677	-	-	140	(140)	-100.0%	1,677
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		43	-	-	-	-	-	-	-	-

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
<b>R thousands</b>	1									
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		43	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Community Assets</b>		435	2,654	2,654	-	-	221	(221)	-100.0%	2,654
Community Facilities		435	2,654	2,654	-	-	221	(221)	-100.0%	2,654
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	1,000	1,000	-	-	83	(83)	-100.0%	1,000
Police		-	-	-	-	-	-	-		-
Parks		435	304	304	-	-	25	(25)	-100.0%	304
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	1,350	1,350	-	-	113	(113)	-100.0%	1,350
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		1,906	7,985	7,985	-	-	665	(665)	-100.0%	7,985
Operational Buildings		1,906	7,985	7,985	-	-	665	(665)	-100.0%	7,985
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	3,875	3,875	-	-	323	(323)	-100.0%	3,875
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		1,906	4,110	4,110	-	-	342	(342)	-100.0%	4,110
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-

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
<b>R thousands</b>	1									
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		3,232	1,881	1,881	-	-	157	(157)	-100.0%	1,881
Computer Equipment		3,232	1,881	1,881	-	-	157	(157)	-100.0%	1,881
<b>Furniture and Office Equipment</b>		81	1,064	1,064	-	-	89	(89)	-100.0%	1,064
Furniture and Office Equipment		81	1,064	1,064	-	-	89	(89)	-100.0%	1,064
<b>Machinery and Equipment</b>		11,303	5,368	5,368	-	-	447	(447)	-100.0%	5,368
Machinery and Equipment		11,303	5,368	5,368	-	-	447	(447)	-100.0%	5,368
<b>Transport Assets</b>		2,978	16,400	16,400	-	-	1,367	(1,367)	-100.0%	16,400
Transport Assets		2,978	16,400	16,400	-	-	1,367	(1,367)	-100.0%	16,400
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on new assets</b>	1	53,176	69,498	69,498	-	-	5,791	5,791	100.0%	69,498

WC047 Bitou - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Budget										
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									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,387	890	890	-	-	74	(74)	-100.0%	890
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,910	890	890	-	-	74	(74)	-100.0%	890
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		397	890	890	-	-	74	(74)	-100.0%	890
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		1,513	-	-	-	-	-	-	-	-
Water Supply Infrastructure		2,724	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		2,279	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		445	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,753	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		1,753	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-

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
<b>R thousands</b>	1									
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<b>Community Assets</b>		-	-	-	-	-	-	-		-
Community Facilities		-	-	-	-	-	-	-		-
Halls		-	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		-	2,795	2,795	-	-	233	(233)	-100.0%	2,795
Operational Buildings		-	2,795	2,795	-	-	233	(233)	-100.0%	2,795
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	2,000	2,000	-	-	167	(167)	-100.0%	2,000
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	795	795	-	-	66	(66)	-100.0%	795
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-



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
<b>R thousands</b>	1									
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		163	176	176	-	-	15	(15)	-100.0%	176
Computer Equipment		163	176	176	-	-	15	(15)	-100.0%	176
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<b>Transport Assets</b>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
<i>Policing and Protection</i>		-	-	-	-	-	-	-		-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	6,550	3,861	3,861	-	-	322	322	100.0%	3,861

WC047 Bitou - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Budget

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									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		19,477	19,284	19,284	54	54	1,607	(1,553)	-96.6%	19,284
Roads Infrastructure		10,423	9,946	9,946	-	-	829	(829)	-100.0%	9,946
Roads		9,041	9,946	9,946	-	-	829	(829)	-100.0%	9,946
Road Structures		183	-	-	-	-	-	-	-	-
Road Furniture		1,199	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,196	2,439	2,439	54	54	203	(149)	-73.4%	2,439
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		2,897	1,680	1,680	54	54	140	(86)	-61.4%	1,680
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	759	759	-	-	63	(63)	-100.0%	759
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		299	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4,047	4,357	4,357	-	-	363	(363)	-100.0%	4,357
Dams and Weirs		2,312	2,427	2,427	-	-	202	(202)	-100.0%	2,427
Boreholes		-	1,170	1,170	-	-	98	(98)	-100.0%	1,170
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		1,735	740	740	-	-	62	(62)	-100.0%	740
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	20	20	-	-	2	(2)	-100.0%	20
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		1,811	2,542	2,542	-	-	212	(212)	-100.0%	2,542
Pump Station		1,811	2,462	2,462	-	-	205	(205)	-100.0%	2,462
Reticulation		-	80	80	-	-	7	(7)	-100.0%	80
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

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
<b>R thousands</b>	1									
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Community Assets</b>		1,864	2,003	2,003	-	-	167	(167)	-100.0%	2,003
Community Facilities		1,671	1,903	1,903	-	-	159	(159)	-100.0%	1,903
Halls		910	666	666	-	-	55	(55)	-100.0%	666
Centres		-	122	122	-	-	10	(10)	-100.0%	122
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		550	795	795	-	-	66	(66)	-100.0%	795
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		211	320	320	-	-	27	(27)	-100.0%	320
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		193	100	100	-	-	8	(8)	-100.0%	100
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		193	100	100	-	-	8	(8)	-100.0%	100
Capital Spares		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		5,448	10,387	10,387	-	-	866	(866)	-100.0%	10,387
Operational Buildings		5,448	10,387	10,387	-	-	866	(866)	-100.0%	10,387
Municipal Offices		5,448	10,262	10,262	-	-	855	(855)	-100.0%	10,262
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	125	125	-	-	10	(10)	-100.0%	125
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-

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
<b>R thousands</b>	1									
<b>Intangible Assets</b>		5,907	7,021	7,021	-	-	585	(585)	-100.0%	7,021
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		5,907	7,021	7,021	-	-	585	(585)	-100.0%	7,021
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		5,907	7,021	7,021	-	-	585	(585)	-100.0%	7,021
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		118	180	180	-	-	15	(15)	-100.0%	180
Computer Equipment		118	180	180	-	-	15	(15)	-100.0%	180
<b>Furniture and Office Equipment</b>		92	226	226	-	-	19	(19)	-100.0%	226
Furniture and Office Equipment		92	226	226	-	-	19	(19)	-100.0%	226
<b>Machinery and Equipment</b>		1,209	1,100	1,100	-	-	92	(92)	-100.0%	1,100
Machinery and Equipment		1,209	1,100	1,100	-	-	92	(92)	-100.0%	1,100
<b>Transport Assets</b>		6,253	7,107	7,107	39	39	592	(553)	-93.4%	7,107
Transport Assets		6,253	7,107	7,107	39	39	592	(553)	-93.4%	7,107
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	40,368	47,306	47,306	93	93	3,942	3,849	97.6%	47,306

WC047 Bitou - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Budget

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		25,936	29,152	29,152	2,429	2,429	2,429	–		29,152
Roads Infrastructure		6,977	9,301	9,301	775	775	775	–		9,301
Roads		6,289	8,561	8,561	775	775	713	62	8.6%	8,561
Road Structures		688	740	740	–	–	62	(62)	-100.0%	740
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		1,142	1,239	1,239	103	103	103	–		1,239
Drainage Collection		323	343	343	–	–	29	(29)	-100.0%	343
Storm water Conveyance		819	896	896	103	103	75	29	38.3%	896
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		4,094	4,552	4,552	379	379	379	–		4,552
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		704	763	763	–	–	64	(64)	-100.0%	763
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		1,695	1,767	1,767	–	–	147	(147)	-100.0%	1,767
LV Networks		1,695	2,022	2,022	379	379	169	211	125.1%	2,022
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		7,183	8,307	8,307	692	692	692	–		8,307
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		432	564	564	–	–	47	(47)	-100.0%	564
Reservoirs		1,296	1,431	1,431	–	–	119	(119)	-100.0%	1,431
Pump Stations		1,597	2,076	2,076	–	–	173	(173)	-100.0%	2,076
Water Treatment Works		2,409	2,658	2,658	692	692	221	471	212.6%	2,658
Bulk Mains		806	851	851	–	–	71	(71)	-100.0%	851
Distribution		642	728	728	–	–	61	(61)	-100.0%	728
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		5,175	5,521	5,521	460	460	460	–		5,521
Pump Station		3,416	3,656	3,656	460	460	305	155	51.0%	3,656
Reticulation		873	916	916	–	–	76	(76)	-100.0%	916
Waste Water Treatment Works		568	598	598	–	–	50	(50)	-100.0%	598
Outfall Sewers		317	351	351	–	–	29	(29)	-100.0%	351
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		1,136	–	–	–	–	–	–		–
Landfill Sites		263	–	–	–	–	–	–		–
Waste Transfer Stations		873	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	–	–	–	–	–	–		–
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		229	232	232	19	19	19	–		232

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
<b>R thousands</b>	1									
Data Centres		-	-	-	-	-	-	-		-
Core Layers		31	26	26	-	-	2	(2)	-100.0%	26
Distribution Layers		198	205	205	19	19	17	2	12.8%	205
Capital Spares		-	-	-	-	-	-	-		-
<b>Community Assets</b>		<b>2,729</b>	<b>3,089</b>	<b>3,089</b>	<b>257</b>	<b>257</b>	<b>257</b>	<b>-</b>		<b>3,089</b>
Community Facilities		1,554	1,786	1,786	-	-	149	(149)	-100.0%	1,786
Halls		79	82	82	-	-	7	(7)	-100.0%	82
Centres		200	351	351	-	-	29	(29)	-100.0%	351
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		3	3	3	-	-	0	(0)	-100.0%	3
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		64	67	67	-	-	6	(6)	-100.0%	67
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		660	694	694	-	-	58	(58)	-100.0%	694
Cemeteries/Crematoria		49	65	65	-	-	5	(5)	-100.0%	65
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		96	101	101	-	-	8	(8)	-100.0%	101
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		78	82	82	-	-	7	(7)	-100.0%	82
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		326	342	342	-	-	29	(29)	-100.0%	342
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		1,175	1,303	1,303	257	257	109	149	137.1%	1,303
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		1,175	1,303	1,303	257	257	109	149	137.1%	1,303
Capital Spares		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<b>Investment properties</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
Revenue Generating		1	-	-	-	-	-	-		-
Improved Property		1	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		<b>746</b>	<b>737</b>	<b>737</b>	<b>61</b>	<b>61</b>	<b>61</b>	<b>-</b>		<b>737</b>
Operational Buildings		746	737	737	61	61	61	-		737
Municipal Offices		746	737	737	61	61	61	-		737
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>

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
<b>R thousands</b>	1									
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		1,216	1,512	1,512	126	126	126	-		1,512
Computer Equipment		1,216	1,512	1,512	126	126	126	-		1,512
<b>Furniture and Office Equipment</b>		527	506	506	42	42	42	-		506
Furniture and Office Equipment		527	506	506	42	42	42	-		506
<b>Machinery and Equipment</b>		1,144	1,348	1,348	112	112	112	-		1,348
Machinery and Equipment		1,144	1,348	1,348	112	112	112	-		1,348
<b>Transport Assets</b>		3,604	3,714	3,714	310	310	310	-		3,714
Transport Assets		3,604	3,714	3,714	310	310	310	-		3,714
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>	1	35,903	40,059	40,059	3,338	3,338	3,338	-		40,059

WC047 Bitou - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Budget

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									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		22,545	33,393	33,393	-	-	2,783	(2,783)	-100.0%	33,393
Roads Infrastructure		1,001	3,269	3,269	-	-	272	(272)	-100.0%	3,269
Roads		1,001	3,269	3,269	-	-	272	(272)	-100.0%	3,269
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4,875	6,000	6,000	-	-	500	(500)	-100.0%	6,000
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		4,875	6,000	6,000	-	-	500	(500)	-100.0%	6,000
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,185	10,789	10,789	-	-	899	(899)	-100.0%	10,789
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		3,999	9,639	9,639	-	-	803	(803)	-100.0%	9,639
LV Networks		1,186	1,150	1,150	-	-	96	(96)	-100.0%	1,150
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		7,284	5,200	5,200	-	-	433	(433)	-100.0%	5,200
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		271	-	-	-	-	-	-	-	-
Pump Stations		1,012	-	-	-	-	-	-	-	-
Water Treatment Works		5,727	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		273	5,200	5,200	-	-	433	(433)	-100.0%	5,200
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4,201	8,135	8,135	-	-	678	(678)	-100.0%	8,135
Pump Station		4,201	5,700	5,700	-	-	475	(475)	-100.0%	5,700
Reticulation		-	2,000	2,000	-	-	167	(167)	-100.0%	2,000
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	435	435	-	-	36	(36)	-100.0%	435
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-



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
<b>R thousands</b>	1									
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Community Assets</b>		2,265	2,680	2,680	-	-	223	(223)	-100.0%	2,680
Community Facilities		1,599	250	250	-	-	21	(21)	-100.0%	250
Halls		1,599	-	-	-	-	-	-		-
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	250	250	-	-	21	(21)	-100.0%	250
Cemeteries/Crematoria		-	-	-	-	-	-	-		-
Police		-	-	-	-	-	-	-		-
Parks		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		666	2,430	2,430	-	-	202	(202)	-100.0%	2,430
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		666	2,430	2,430	-	-	202	(202)	-100.0%	2,430
Capital Spares		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
<b>Other assets</b>		259	-	-	-	-	-	-		-
Operational Buildings		259	-	-	-	-	-	-		-
Municipal Offices		259	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-		-

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
<b>R thousands</b>	1									
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<b>Intangible Assets</b>		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
<b>Computer Equipment</b>		-	-	-	-	-	-	-		-
Computer Equipment		-	-	-	-	-	-	-		-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<b>Transport Assets</b>		-	-	-	-	-	-	-		-
Transport Assets		-	-	-	-	-	-	-		-
<b>Land</b>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<b>Living resources</b>		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	25,069	36,073	36,073	-	-	3,006	3,006	100.0%	36,073

#### References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total

## Section 2: Finance

ITEM C/2/150/08/23

### FINAL ANNUAL BUDGET: 2023/24 TO 2025/26 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF) OUTCOMES LETTER: BITOU

**Portfolio Comm:** Finance and Corporate Services  
**File Ref:** 9/1/3/4

**Demarcation:** All Wards  
**Delegation:** Council

**Attachment:** Annexure “A” – Final Budget Outcomes Letter 2023/24: Bitou Municipality

**Report from:** Acting Director: Financial Services

**Date** 15 August 2023

#### **Purpose of the report**

The purpose of this report is to inform Council of the 2023/24 Final Budget outcome letter received from Provincial Treasury after approval.

#### **Background/Discussion**

In terms of Section 24 subsection (3), it states that after the approval of the Annual Budget, the Accounting Officer must submit the approved annual budget to National and the relevant Provincial Treasury in electronic or written format. The Provincial Treasury performed an analysis of the final budget and the results are included in the attached letter.

The main concern raised by the Provincial Treasury is that the Municipality must, as part of the Mid-year adjustment budget, correct the Debt Impairment by accounting for the reversal when we write off the Bad Debts, because it misaligns the budgetary data with the data strings, we previously incorrectly accounted for the transaction in the data strings submission.

The correction of the data strings has no bearing on the main budget schedules originally approved by Council in May 2023.

#### **FINANCIAL IMPLICATIONS**

None

#### **RELEVANT LEGISLATION**

The Municipal Finance Management Act – No. 56 of 2003 Section 28 Municipal Adjustment Budget. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

## **Section 2: Finance**

### **RECOMMENDED BY MUNICIPAL MANAGER**

That Council take note of outcome letter for the 2023/24 Final Budget.

### **RECOMMENDED BY THE FINANCE AND CORPORATE SERVICES PORTFOLIO COMMITTEE MEETING**

That Council take note of outcome letter for the 2023/24 Final Budget.



**Western Cape  
Government**

Provincial Treasury

**Mr K Roman**

Local Government Budget Office

Keith.Roman@westerncape.gov.za | Tel: 021 483 5434

Reference number: PTR 13/5/2/25

Private Bag X9165  
CAPE TOWN  
8000

The Municipal Manager  
Bitou Municipality  
Private Bag X1002  
PLETTENBERG BAY  
6600

For attention: Mr Memani

## **PROVINCIAL TREASURY REVIEW AND FEEDBACK: FINAL BUDGETS - 2023/24**

### **1. INTRODUCTION**

- a) Section 5(3) of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) requires Provincial Treasury (PT) to fulfil its monitoring role over the financial affairs of municipalities and to promote the objectives as encapsulated in section 5(2) of the Act. In this regard a provincial treasury must monitor the preparation by municipalities in the province of their budgets.
- b) When preparing the annual budget, the mayor of a municipality must consult the relevant provincial treasury, and when requested, the National Treasury (NT) and any national or provincial organs of state, as may be prescribed.
- c) During April/May of this year, the Western Cape Government (WCG) conducted the Strategic Integrated Municipal Engagements (SIME) engagements with the municipalities in the Province during which our comments on the tabled 2023/24 MTEF budget and associated documents were presented to yourself and the management team of the Municipality.
- d) The municipal council is obliged to consider any views of the local community; the National Treasury, the relevant provincial treasury and any provincial or national organs of state or municipalities which made submissions on the budget.
- e) The feedback on the final budget of the Municipality is intended to facilitate and close the SIME process.

## 2. STRUCTURE OF THE REVIEW AND FEEDBACK

The review of the final budgets of municipalities are mainly conducted to ensure the comments of the WCG have been taken into account and was tabled in council by the mayor as required by the MFMA. The review focuses on key main areas and the feedback on the final budget is provided under each of these main areas.

### 2.1 Conformance

The conformance assessment highlights compliance by the **Bitou Municipality** with the MFMA and Municipal Budgeting and Reporting Regulations (MBRR) as follows:

Compliance	Yes/No
The final budget was considered for approval by Council at least 30 days before the start of the budget year and subsequently approved before the start of the budget year in accordance with sections 16 and 24 of the MFMA. The Municipality approved the final budget on <b>29 May 2023</b> .	Yes
All the relevant A-Schedules and supporting schedules were fully completed. (If no list incomplete schedules)	Yes
The approved budget and supporting documents were placed on the municipal website in accordance with section 75 of the MFMA.	Yes
The Municipality adopted all of its policies in council. (If no, list incomplete policies)	Yes
The Municipality submitted its budget schedule in the required mSCOA format version 6.7.	Yes

a) The data strings submission status for the Municipality as at 29 May 2023 is as follows:

MSCOA - Summary - Upload and Segment Validation	
	Financial, Year
	2024
	SUBMISSIONCODE
	TABB PRTA ORGB PROR
Demarcation Description	Demarc Code
Province : WESTERN CAPE ( WC )	
Bitou	WC047

Source: NT LG Data Base June 2023

- a) The mSCOA data string compliance indicates that the Municipality submitted all the financial and non-financial data strings for the period to-date. However, variances were noted between the municipal A-schedules and the data strings (ORGB) submitted to the NT database. Differences were noted between budget tables A6 (Budgeted financial position), A7 (Budgeted cashflow statement), A8 (Cash backed reserves/accumulated surplus reconciliation) and A9 (Asset Management) of the A schedules. As such, it is critical that the Municipality improves its balance sheet and cash flow budgeting to provide accurate cash flow information in terms of the data strings submitted.
- b) A number of engagements have taken place between the Municipality and Provincial Treasury to resolve the discrepancies between the municipal A schedules and the ORGB data strings, but this could not be achieved before the closure of the LG Upload portal on 1 July 2023 for the submission of ORGB data strings. The Municipality will only be able to correct the errors in the ORGB data strings during the mid-year adjustments budget process in February 2024.

## 2.2 Economic and Financial Sustainability

### 2.2.1 Sustainable Economic Development

- a) A comparison of the strategic allocations in the tabled and approved operational budget, as per support schedule SA5, indicates that the priorities remain largely unchanged, with the largest allocations (65.4 per cent) towards basic service delivery. The strategic allocations to the capital budget are similarly biased towards basic service delivery with an increase of 4.3 per cent between the tabled and the approved budget, which will contribute to economic sustainability within the Bitou area. The Provincial Treasury furthermore notes that the increase in capital expenditure will be funded by an increase in borrowing of R5.7 million (14.4 per cent) and a reduction of internally generated funds of R1.280 million (4.1 per cent).
- b) The Municipality's re-assessment of its capital budget expenditure, in response to the SIME assessment are noted, however financial sustainability, especially in terms of the additional borrowing, could be considered. Capital expenditure performance should be monitored closely and remain on target.
- c) In terms of the approved budget's alignment to the strategy, the largest portion of operating and capital expenditure, 65.4 per cent and 97.3 per cent respectively, are allocated to the basic service delivery strategic objective, however only 47 per cent of key performance indicators and targets in the approved SDBIP are assigned to this strategic objective which does not align well with the budget.

### 2.2.2 Revenue and Expenditure Analysis and Risk

#### 2.2.2.1 Revenue and Expenditure Management

**Table 1 Summary of the 2023/24 Approved Budget**

Bitou	MEDIUM TERM REVENUE & EXPENDITURE FRAMEWORK					
Description	2023/24	2023/24	2024/25	2024/25	2025/26	2025/26
R thousand	Budget Year +0	Treasury Calculation	Budget Year +1	Treasury Calculation	Budget Year +2	Treasury Calculation
Total Operating Revenue (excluding capital transfers and contributions)	901 055	901 055	1 056 980	1 056 980	1 118 902	1 118 902
Total Operating Expenditure	900 274	719 384	987 398	1 080 393	1 031 236	1 132 784
Surplus/(Deficit)	780	181 670	69 582	(23 412)	87 667	(13 882)
Non Cash Items						
Depreciation & asset impairment	40 059	40 059	42 062	42 062	43 324	43 324
A4: Total Operating Budget Restated Result	40 839	221 729	111 644	18 649	130 990	29 442
A5: Total Capital Expenditure	109 432	109 028	89 041	115 128	93 397	106 440
Funded by:						
Transfers recognised - capital	34 335	33 931	25 421	51 508	27 097	40 140
Borrowing	45 150	45 150	36 320	36 320	42 300	42 300
Internally generated funds	29 947	29 947	27 300	27 300	24 000	24 000
A7 - Cash/cash equivalents at the year end:	52 520	2 683	121 895	69 566	155 949	145 254
A8 - Surplus / (shortfall) after application of cash and investments	(73 161)	22 270	(10 427)	9 616	(7 700)	17 799
BUDGET FUNDING POSITION	FUNDED		FUNDED		FUNDED	

Source: Bitou Consolidated A1-Schedules – 2023/24 MTREF Approved Budget

- a) The Municipality's approved budget has been assessed as Funded for the 2023/24 MTREF period. However, the credibility of the Municipality's data strings remains a concern due to the misalignments between the data strings and the A1 schedules tabled in council. The Municipality must use their adjustment budget to resolve the technical differences in the treatment of debt impairment and irrecoverable debt between the Municipality (GRAP) and the Treasury assessment (MFMA Funding compliance guideline) in order to ensure that future Treasury assessments confirm that the budget is funded.
- b) The approved budget reflects that the Municipality budgeted for an operational surplus for the 2023/24 financial year. The 2023/24 approved budget provides for R901.06 million operating revenue, R900.27 million operating expenditure whilst the capital budget of R109.43 million will be funded from a combination of grants, external loans and internally generated funds amounting to R34.34 million, R45.15 million and R29.95 million respectively.
- c) The operating surplus in the approved 2023/24 MTREF budget decreased by R1.06 million when compared to the draft tabled budget in March 2023. For the outer years, the Municipality adopted operating surplus budgets of R69.58 million and R87.67 million respectively.
- d) The Municipality kept most of the tariff increases for services above the headline Consumer Price Index (CPI) band of 3 – 6 per cent and the recommended guide as per MFMA Circular No. 123. The following changes were noted in the approved 2022/23 MTREF budget when compared to the tabled budget:
- e) The proposed electricity tariff increase was amended from 15.65 per cent in the draft budget to 15.1 per cent in the approved budget as per the NERSA approved guideline. The projected revenue budget was reduced by R568 000 to accommodate the slight decrease in the approved electricity tariff.
- f) Property rates tariffs remained unchanged at 7.2 per cent in the approved budget with the property rates revenue budget increasing by 17.7 per cent for the 2023/24 financial year.
- g) Water and wastewater charges remained unchanged at 6.8 per cent in the approved budget. The Municipality budgeted for a 4.5 per cent revenue growth from water services, and a 4.4 per cent decrease in wastewater revenue.
- h) The refuse services tariff increase remained unchanged at 17.2 per cent in the approved budget, the budgeted refuse revenue growth is projected to increase by 31.6 per cent. Provincial Treasury notes the Municipality's effort to ensure that the service will not be compromised by ensuring the cost of providing the service as well as the Municipality's contribution to the Garden Route Landfill site is factored into the tariff.
- i) The amendments to the revenue budget are noted. The Municipality anticipated a net increase of R1.82 million in its revenue budget which can mainly be attributed to an increase in gains on disposal of assets.
- j) The Municipality based the 2023/24 financial year final budget on a collection rate of 90 per cent which is well below the NT recommended norm of 95 per cent. A lower collection rate than the norm could lead to the Municipality having liquidity and financial sustainability challenges. The Municipality should strive to increase its collection rates to the 95 per cent norm to be less reliant on grant funding and improve its liquidity ratio.



- k) The operating expenditure budget is projected to slightly increase by R2.88 million for the 2023/24 financial year from the tabled budget. The increase in employee related cost, transfers and subsidies, operational cost is offset by the decrease in contracted services and interest charge.
- l) Employee related costs constitutes 37 per cent of the total operating expenditure budget for 2023/24 financial year. The Municipality is reminded that the NT recommended norm for employee related costs is between 25 - 40 per cent. Employee related costs are projected to increase by 5.4 per cent (and provision of 2.3 per cent notch increase has been made), however the actual expenditure growth is projected at 8.2 per cent.
- m) Bulk purchases are projected to increase by 18.6 per cent for 2023/24, which is in line with the approval by NERSA but does not account for lower consumption due to loadshedding.
- n) Debt Impairment remained unchanged from the tabled budget to the approved budget for the 2023/24 financial year. The Municipality is projecting a 62.4 per cent decrease in debt impairment despite the low collection rate. It is recommended that the Municipality assesses their debt impairment during the 2023/24 financial year and make the necessary amendments during the adjustment budget period.
- o) It was also noted that whilst the Municipality has made a provision for debt impairment and budgeted to write off irrecoverable debt, the Municipality has not considered the reversal of the accumulated provision for debt impairment.
- p) One of the changes on the A1 Schedule in v6.7 was that "Irrecoverable Debts Written Off" is now disclosed separately on Table A4 and "Debt impairment" on Table A4 now accounts for:
- q) Impairment Loss – this should be the current year provision for impairment over the MTREF; and
- r) Reversal of Impairment Loss – this should be the reversal of the provision for debt impairment which has been written off.
- s) Prior to Generally Recognised Accounting Practice (GRAP) the write off of debtors was processed directly against the Accumulated Provision for Impairment. In terms of GRAP the write off needs to be expenses in the Statement of Financial Performance. A second transaction is then required to reverse the Accumulated Provision for Impairment.
- t) The approved capital budget increased to R109.43 million in the approved budget from R50.17 million in the tabled budget as per the ORGB data strings. The revision was mainly due to capital projects relating to the trading services increasing by R47.78 million. The Municipality is commended for aligning the data strings capital expenditure to capital funding sources.
- u) The Municipality intends to take up borrowings to fund the capital budget over the 2022/23 MTREF period. Capital budget funding mix is made up of 31.4 per cent from grants, 41.3 per cent from borrowings and 27.4 per cent from internally generated funds.
- v) The Municipality is reminded of PT Circular Mun No. 7 of 2023: "2022/23 Municipal Roll-over process" indicating the roll over criteria and provision for an escalated process for the infrastructure related conditional grants.
- w) The current cost of living and economic conditions will further strain the Municipality's ability to collect the revenue due as more household may not be able to service their municipal accounts.

### 2.2.2.2 Cash and Liabilities Management

After assessing the cash and liabilities of the final annual budget, Provincial Treasury wishes to draw the Municipality's attention to the following:

- a) The reported current ratios of 1.0:1 (2023/24), 1.20:1 (2024/25) and 1.30:1 (2025/26) indicates that the liquidity of the Municipality increases over the MTREF period. The ratio is below the National Treasury acceptable norm of 1.5 to 2:1.
- b) The liquidity ratios of 0.12:1 (2023/24), 0.28:1 (2024/25) and 0.36:1 (2025/26) is below the National Treasury acceptable norm of 1:1, indicating that the Municipality may not have adequate cash/cash equivalents to settle its short-term debts over the MTREF period.
- c) The debt/gearing ratios of 13.50 per cent (2023/24), 11.1 per cent (2024/25) and 11.00 (2025/26) is within the National Treasury norm acceptable norm of 45 per cent, implying that the Municipality has capacity to increase its borrowings.
- d) The Municipality intend to take up additional borrowings over the MTREF. The Municipality has the capacity to increase funding from borrowings, however, this should be considered within the cash flow requirements of the Municipality. The anticipated debt ratio (total borrowings to total operating revenue) is within the National Treasury norm of below 45 per cent.
- e) The Municipality reported positive closing cash/cash equivalents balances and anticipates a surplus to occur over the MTREF.
- f) With the impact of load shedding and the current economic climate, it is recommended that the Municipality adopts an active cash management approach to maintain sound liquidity for sustainable service delivery.

### 2.3 Budget Verification

All municipalities and their entities had to prepare their MTREF budget directly on the mSCOA financial systems from 1 July 2017. Therefore, the budget verification process has fallen away as the responsibility now lies with the Municipality to ensure that the data is an accurate reflection of the state of municipal finances **BEFORE** submitting the data strings to the NT database.

National Treasury annually publishes all approved municipal budgets on its website and will only make use of the data collected from the mSCOA data strings submission as prescribed. Therefore, it is imperative that the Municipality ensures alignment of the mSCOA budget data strings to the budget adopted by Council prior to submission to NT. This, also places the responsibility on municipality to ensure that –

- budgets are accurately locked into the financial system;
- each transaction is accurately recorded on a daily base;
- data collected from sub-systems is accurately represented in the General Ledger (GL);
- at the end of the reporting period, all reconciliations are done, sub-systems are in balance and the Municipal Manager and CFO agrees with the figures as presented in the Schedule C and other management reports or dashboards;
- the reporting period is CLOSED for further transactions; and
- the data string for the period is produced directly out of the financial system and uploaded using the LG Upload Portal.

### 3. CONCLUSION

The Municipality adhered to the timeframes provided in the MFMA and the MBRR regarding the approval of the budget, which was also timeously placed on the municipal website and submitted to PT. The Municipality is commended for the full completion of its main and supporting schedules.

The final budget is not a significantly different version of the tabled budget and hence our comments provided during the SIME engagement with the Municipality remains the main point of reference.



**MS N RINQUEST**

**DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE**

**DATE:** 31 July 2023

Cc: Chief Financial Officer, Bitou Municipality

## mSCOA Segments use analysis

## mSCOA Segments Use Analysis

NT MFMA Circular No.122 states that the credibility and accuracy of the data strings must be verified by municipalities before submission as the data strings submitted will be used as the single source for all analysis and publications in the 2023/24 municipal financial year.

The table below shows a high-level outcome of the mSCOA segments use analysis undertaken by Provincial Treasury on the Municipality's ORGB data strings for the 2023/24 financial year. Provincial Treasury has shared the ORGB segment use analysis tools with the Municipality, with the goal of assisting municipalities in examining their data and determining if the information is appropriately classified across all segments.

mSCOA Western Cape ORGB Segment Analysis - Bitou		
No	Segment	ORGB
<b>1</b>	<b>Project Segment</b>	
<b>1.1</b>	<b>Maintenance</b>	Adequately used the Project Operational Maintenance available options
<b>1.1.1</b>	<b>Corrective Maintenance</b>	
1.1.1.1	Planned	Budget Allocated - Adequately used Planned Maintenance
1.1.1.2	Emergency	Budget Allocated - Predominantly used Emergency Maintenance
<b>1.1.2</b>	<b>Preventative Maintenance</b>	
1.1.2.1	Condition Based	Budget Allocated - Moderately used Preventative Maintenance
1.1.2.2	Interval Based	Budget Allocated - Predominantly used Preventative Maintenance
<b>1.2</b>	<b>Typical Work Streams</b>	Adequate use of available options.
<b>1.3</b>	<b>Municipal Running Costs</b>	Adequate use of Municipal running cost project.
<b>1.4</b>	<b>Default</b>	Adequate use of the available options under the Project default. Project default must be used to classify revenue and the Municipality has used this option for their revenue.
<b>2</b>	<b>Fund Segment</b>	
2.1	Use of Fund Segment	Adequate use of the funding segment. The Municipality corrected the funding segment in the Final Budget for water services. However Property rates is was not corrected. FBS is still funded by property rates levies. Its also noted the Municipality used Equitable share to fund employee related cost.
<b>3</b>	<b>Function Segment</b>	
3.1	Use of Function Segment	Substantial use of available options. However, the function segment is not balancing to zero since some represent a gain and others reflect a loss.
<b>4</b>	<b>Costing Segment</b>	
4.1	Use of Costing Segment	Not compliant with MFMA circular no 112. The Municipality continued to use default segment.
<b>5</b>	<b>Region Segment</b>	
5.1	Use of Region Segment	The Municipality predominantly used Whole of the Municipality for revenue items.
<b>6</b>	<b>Item Segment :</b>	
6.1	Property Rates	Total Revenue in A4 is aligned to monthly billing in the A6. The Municipality used correct items under Monthly Billing in A6
6.2	Service Charges	Adequate use of the available options.
6.3	Fines	The Municipality adequately split the fines revenue amongst the different Functions, with the majority relating to Police Forces, Traffic and Street Parking Control
6.4	Employee Related Costs	
6.4.1	Senior Management	Aligned with the supporting tables in under SA23
6.4.2	Municipal Staff	Aligned with the supporting tables in SA23
6.5	Councillors Remuneration	Aligned with the supporting tables in under SA23
6.6	Bulk Purchases	Appropriately used the available options
6.7	Communication	Appropriately used the available options
6.8	Debt Impairment	Appropriately used the available options.
<b>7</b>	<b>Contracted Services</b>	
7.1	Outsourced	Appropriately used the available options
7.2	Consultants and Professional Services	Appropriately used the available options
7.3	Contractors	Appropriately used the available options
<b>8.</b>	<b>Other Materials</b>	
8.1	Inventory Consumed	Inventory consumed is not reconciling with the inventory account issued.
8.2	Water Inventory	No budget for water inventory - The Municipality does not purchase water from the Water Authorities.

## Section 2: Finance

ITEM C/2/151/08/23

### 1ST ADJUSTMENT BUDGET – ADJUSTMENT BUDGET OF THE 2023/24 MTREF

**Directorate:** Finance & Corporate Services  
**File Ref:** 9/1/3/4  
**Demarcation :** All Wards  
**Delegation:** Council

**Attachment:** Annexure “A” – Adjustment Budget Report  
Annexure “B” – B Schedule  
Annexure “C” – Quality Certificate  
Annexure “D” – Adjusted Capital Programs  
*(Annexures A - D will be circulated seperately")*

**Report from** Acting Director: Financial Services

**Date** 22 August 2023

#### **PURPOSE OF THE REPORT**

To adjust expenditure regarding the 2023/2024 MTREF as per Section 28 of the MFMA

#### **BACKGROUND/DISCUSSION**

In terms of section 28 of the MFMA a municipality may revise an approved annual budget through an adjustments budget. Furthermore, according to Section 28(2)(e), an adjustment budget may authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council. Only the Mayor may table an adjustments budget in the municipal council, and it may only be tabled within prescribed limitations as to timing or frequency.

#### **LEGAL REQUIREMENTS**

The Municipal Finance Management Act – No. 56 of 2003 Section 28. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

#### **FINANCIAL IMPLICATIONS**

Financial implications are attached on the attached budget schedules as per Annexure A

#### **RELEVANT LEGISLATION**

The Municipal Finance Management Act – No. 56 of 2003 Section 28 Municipal adjustment budgets. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

## **Section 2: Finance**

### **RECOMMENDED BY THE MUNICIPAL MANAGER**

1. That the 1st Annual Adjustments Budget of Bitou Municipality for the financial year 2023/2024, be approved as follows:
  - a) Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
  - b) Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
  - c) Table B4: Adjustments Budget Financial Performance (revenue by source)
  - d) Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
  - e) Table B6: Budgeted Financial Position
  - f) Table B7: Budgeted Cash Flow
  - g) Table B8: Cash backed reserves/Accumulated surplus reconciliation
  - h) Table B9: Asset Management
  - i) Table B10: Basic service delivery measurement
  - j) Supporting Tables SB1 – SB 20
2. That the Departmental Service Delivery Budget Implementation Plan be reviewed within directorates where applicable.
3. That the Adjustments Budget be submitted to the authorities and in the format as required by law.