

BITOU LOCAL MUNICIPALITY



**Quarterly Budget Statement in  
accordance with MFMA Section 52(d),  
for the quarter ended 31 December 2023**

---

## Table of Contents

Table of Contents.....	2
Glossary .....	3
Legislative Framework .....	5
Section 1 – Quarter 2 Report .....	5
Section 2 – Resolutions .....	5
Section 3 – Executive Summary .....	5
Section 4 – In-year budget statement tables .....	9
Section 5 – Debtors’ analysis .....	18
Section 6 – Creditors' age analysis .....	20
Section 7 – Investment portfolio analysis.....	21
Municipal manager’s quality certification.....	23

## BITOU LOCAL MUNICIPALITY

### Glossary

**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality may 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 52(d) quarterly budget statements. Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

## PART 1 – IN-YEAR REPORT

### Section 1 – Quarter 2 Report

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

The report outlines the financial performance and position of the municipality for the quarter ended 31 December 2023. The budget of the municipality is compiled with the objective that Bitou municipality remains a financially viable and sustainable institution. The latter could be achieved if the municipality spend its budget prudently.

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

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at the quarter ended December 2023 amounts to R132.1 million, however the trial balance shows an amount of R317.3 million. This is mainly due to the migration of the bank reconciliation to the modernised financial system, the matter is currently being addressed by the service provider and the municipal staff. The municipality on average requires an amount in excess of R65 million to cover its monthly operational expenditure, this includes the cost associated with the payment of employee cost and suppliers. It however excludes payments made to suppliers for capital assets.

### Section 2 – Resolutions

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

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

#### **RECOMMENDATION:**

- That Council notes the quarterly budget statement and supporting documentation for the quarter ended 31 December 2023.

### Section 3 – Executive Summary

#### **3.1 Introduction**

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

# BITOU LOCAL MUNICIPALITY

## Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		461 083	500 877	500 877	36 572	242 189	250 438	(8 250)	-3%	500 877
Service charges - Electricity		210 201	241 830	241 830	16 697	113 560	120 915	(7 355)	-6%	241 830
Service charges - Water		86 449	86 725	86 725	6 777	40 615	43 362	(2 747)	-6%	86 725
Service charges - Waste Water Management		78 406	77 663	77 663	6 099	36 762	38 832	(2 069)	-5%	77 663
Service charges - Waste management		45 502	58 016	58 016	3 893	23 682	29 008	(5 326)	-18%	58 016
Sale of Goods and Rendering of Services		6 867	11 571	11 571	675	3 995	5 786	(1 790)	-31%	11 571
Agency services		2 501	3 014	3 014	468	1 154	1 507	(354)	-23%	3 014
Interest earned from Receivables		17 120	13 282	13 282	554	8 495	6 641	1 854	28%	13 282
Interest earned from Current and Non Current Assets		8 035	4 950	4 950	1 124	5 096	2 475	2 621	106%	4 950
Rental from Fixed Assets		1 124	1 030	1 030	84	634	515	120	23%	1 030
Licence and permits		1 196	589	589	70	797	294	503	171%	589
Operational Revenue		3 683	2 207	2 207	132	7 398	1 103	6 294	570%	2 207
Non-Exchange Revenue		378 896	400 177	404 619	71 295	222 739	239 441	(16 702)	-7%	404 619
Property rates		151 445	179 779	179 779	14 597	90 026	89 889	137	0%	179 779
Surcharges and Taxes		–	1 500	1 500	118	826	750	76	10%	1 500
Fines, penalties and forfeits		46 722	31 699	31 699	3 468	14 550	15 849	(1 299)	-8%	31 699
Licence and permits		–	696	696	–	–	348	(348)	-100%	696
Transfer and subsidies - Operational		155 970	163 277	167 719	52 692	114 168	120 991	(6 823)	-6%	167 719
Interest		4 242	3 759	3 759	167	1 303	1 880	(577)	-31%	3 759
Operational Revenue		2 064	15 518	15 518	252	1 865	7 759	(5 894)	-76%	15 518
Gains on disposal of Assets		441	3 950	3 950	–	–	1 975	(1 975)	-100%	3 950
Other Gains		18 011	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		839 979	901 055	905 497	107 867	464 928	489 879	(24 952)	-5%	905 497
Expenditure By Type										
Employee related costs		286 329	333 063	333 013	23 107	136 979	166 747	(29 768)	-18%	333 013
Remuneration of councillors		6 721	7 674	7 674	611	3 793	3 837	(44)	-1%	7 674
Bulk purchases - electricity		162 599	206 241	206 241	13 012	101 793	105 221	(3 428)	-3%	206 241
Inventory consumed		15 349	19 543	19 867	1 977	5 659	9 933	(4 275)	-43%	19 867
Debt impairment		28 623	18 270	18 270	–	–	9 135	(9 135)	-100%	18 270
Depreciation and amortisation		36 393	40 059	40 059	3 338	20 029	20 029	–		40 059
Interest		19 740	13 428	13 428	5 478	5 639	6 714	(1 075)	-16%	13 428
Contracted services		72 886	95 793	99 619	6 406	19 993	49 809	(29 816)	-60%	99 619
Transfers and subsidies		5 626	12 230	11 825	1 777	4 509	5 718	(1 209)	-21%	11 825
Irrecoverable debts written off		88 945	64 900	64 900	501	33 941	32 450	1 491	5%	64 900
Operational costs		72 058	89 075	89 871	7 957	32 142	44 934	(12 792)	-28%	89 871
Losses on Disposal of Assets		1 515	–	–	–	–	–	–		–
Other Losses		9	–	–	–	–	–	–		–
Total Expenditure		796 794	900 274	904 766	64 165	364 477	454 526	(90 050)	-20%	904 766
Surplus/(Deficit)		43 185	780	731	43 702	100 451	35 353	65 098	0	731
Transfers and subsidies - capital (monetary allocations)		36 567	37 468	59 970	5 628	8 933	29 985	(21 052)	(0)	59 970
Surplus/(Deficit) after capital transfers & contributions		79 752	38 248	60 700	49 331	109 384	65 338			60 700
Surplus/(Deficit) after income tax		79 752	38 248	60 700	49 331	109 384	65 338			60 700
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		79 752	38 248	60 700	49 331	109 384	65 338			60 700
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		79 752	38 248	60 700	49 331	109 384	65 338			60 700

## **BITOU LOCAL MUNICIPALITY**

### **Revenue by Source**

#### **Property Rates**

Property rates at the end of the quarter amounts to R90 million. When compared to the anticipated YTD budgeted revenue, the revenue source is adequately performing. 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 amounts to a YTD actual R113.6 million and when compared to the YTD budget of R120.9 million it translates to a 6% under-performance. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are in the peak season it is expected that an increase in consumption will occur. The prolonged load shedding remains a point of concern and the reduction in availability of electricity is expected to continue to negatively impact on this revenue source.

#### **Water Service**

Water revenue as at end of December 2023 amounts to R40.6 million while the YTD budget amounts to R43.4 million. This represents a 6% under-performance and as we are within the peak season it is expected that an increase in consumption will be evident upon the next budget report.

#### **Sanitation Service**

Sanitation revenue as at end of the 2<sup>nd</sup> quarter amounts to R36.8 million while YTD budget amounts to R43.4 million. This translates to a 5% under-performance for this category of revenue, consistent with the previous quarter.

It is expected that the revenue enhancement will add to increasing the revenue source over the remainder of the budget period.

#### **Refuse Service**

Refuse revenue as at the end of quarter 2 amounts R23.7 million while the YTD budget amounts to R29.0 million. This is an under performance of 18%.

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

The increase in the number of registered indigents that are fully subsidised in respect of a single household removal also impacts significantly on the year-to-date performance.

#### **Rental of Fixed assets**

The revenue for rental from fixed assets for December 2023 amounts to R 634 000. This source of revenue is over performing by 23%. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict.

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

Interest earned on external investment and outstanding debtors' revenue amounts to R 5.1 million and R 8.5 million respectively, which in turn equates to an over-performance of 106% and 28% respectively for this revenue source. 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 the end of quarter 1 amounts to R7.5 million compared to the anticipated budgeted revenue of R7.9 million. This is an under-performance of 5%.

### **Transfers and Subsidies**

Revenue from Transfers and Subsidies amounts to R114.2 million for the quarter ending December 2023. Revenue from Transfers and Subsidies is under-performing with a percentage of 6%. It is anticipated that this result may come in-line with the budgetary predictions during the remainder of the financial year.

### **Operational revenue**

Revenue collected at the end of the quarter amounts to R7.4 million compared to an anticipated R1.1 million. The major contributor of the revenue development charges, and landing fees. Due to the above anticipated over performance of development charges.

**Total revenue** as at the end of the quarter amounts to R107.9 million. YTD revenue compared to YTD anticipated budgeted revenue for the quarter amounts to an under-performance of 5%. This, however, exclude revenue from capital contributions.

### **Expenditure**

#### **Employee related cost**

Employee related cost amounts R136.9 million, while the YTD budget amounts to R166.7 million. This translates to an under performance of 18%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date. The Municipality recently adopted an amended organogram which will have an impact on the spending of this expenditure item

#### **Remuneration of councillors**

Remuneration of councillors as at the end of quarter 2 amounts to R3.8 million. This expenditure item is adequately performing. The MPAC Chair has recently become a full-time councillor and this will ultimately affect the spending on this item

#### **Debt Impairment**

No Debt Impairment has been recorded for quarter 2. This will be corrected as part of the year end processes and the mid-year budget will be adjustment to reflect the same.

#### **Bulk Purchases**

Bulk purchases relate to payments made to Eskom for electricity, the expenditure as at the end of quarter 2 amounts to R86.9 million compared to R105.2 million YTD budget, thus reporting an under performance of 17%.

#### **Depreciation**

Depreciation as at end December 2023, quarter 2, amounts to R20.0 million which is in line with the anticipated budget and thus performing adequately.

#### **Inventory Consumed**

Expenditure for this item as at end of December 2023 amounts to R5.7 million while the YTD budget amounts to R9.9 million. This expenditure item is under-performing by 43%. It is anticipated that this item will increase as the year progresses and maintenance projects are completed.

#### **Contracted Services**

Expenditure as at end of December 2023 amounts R19.9 million and under-performed by 60% when compared to the YTD budget of R49.8 million. It is expected that this category of expenditure will increase once all contracts have been concluded, the work is executed and payments are made, which will materialise during the remainder of the financial year.



## BITOU LOCAL MUNICIPALITY

### Transfers and subsidies

Expenditure as at end of December 2023 amounts R4.5 million compared to the YTD budget of R5.7 million. An under-performance of 21% is reported for the month. Expenditure falling under this category include Grant-in-aid and payment to the Shark Spotter programme.

### Operational Cost

Operational Cost YTD actuals after December 2023 amounts to R32.1 million while the YTD budget amounts to R44.9 million, which translates to an under performance of 28%

This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity. It is also anticipated that this category of expenditure will gradually increase over the remainder of the financial year.

**Total expenditure** as at end of December 2023 amounts to R64.1 million. The municipality is reporting an operating surplus of R49.3 million at the end of the quarter.

### Conclusion on Financial Position and performance

The financial performance as at end of December 2023 has greatly improved from the previous year, 2022, quarter 2 report where the surplus amounted to R66 million. We are now reporting a R124.3 million surplus, an increase of R58.3 million. The current cash flow is sufficient to meet the short and medium-term operational requirements however, it is still not sufficient to sustain operations in the long term. The current ratio is below the best practice norms. The liquidity position remains volatile and a concerted effort is still necessary to ensure the financial turnaround of the municipality.

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

## Section 4 – In-year budget statement tables

### 4.1 Quarterly budget statements

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

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

Table below relates to the budget performance by municipal vote. Most of the departments has underspent on their expenditure budget however, collections are in line on their revenue budget as seen below.

See tables below C1 and C3 for the quarter ended 31 December 2023.

# BITOU LOCAL MUNICIPALITY

**WC047 Bitou - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter**

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	151 445	179 779	179 779	14 597	90 026	89 889	137	0%	179 779
Service charges	420 558	464 234	464 234	33 467	214 619	232 117	(17 497)	-8%	464 234
Investment revenue	8 035	4 950	4 950	1 124	5 096	2 475	2 621	106%	4 950
Transfers and subsidies - Operational	155 970	163 277	167 719	52 692	114 168	120 991	(6 823)	-6%	167 719
Other own revenue	103 971	88 815	88 815	5 987	41 018	44 407	(3 389)	-8%	88 815
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>839 979</b>	<b>901 055</b>	<b>905 497</b>	<b>107 867</b>	<b>464 928</b>	<b>489 879</b>	<b>(24 952)</b>	<b>-5%</b>	<b>905 497</b>
Employee costs	286 329	333 063	333 013	23 107	136 979	166 747	(29 768)	-18%	333 013
Remuneration of Councillors	6 721	7 674	7 674	611	3 793	3 837	(44)	-1%	7 674
Depreciation and amortisation	36 393	40 059	40 059	3 338	20 029	20 029	-		40 059
Interest	19 740	13 428	13 428	5 478	5 639	6 714	(1 075)	-16%	13 428
Inventory consumed and bulk purchases	177 949	225 784	226 108	14 989	107 452	115 155	(7 703)	-7%	226 108
Transfers and subsidies	5 626	12 230	11 825	1 777	4 509	5 718	(1 209)	-21%	11 825
Other expenditure	264 036	268 038	272 660	14 864	86 076	136 328	(50 252)	-37%	272 660
<b>Total Expenditure</b>	<b>796 794</b>	<b>900 274</b>	<b>904 766</b>	<b>64 165</b>	<b>364 477</b>	<b>454 526</b>	<b>(90 050)</b>	<b>-20%</b>	<b>904 766</b>
<b>Surplus/(Deficit)</b>	<b>43 185</b>	<b>780</b>	<b>731</b>	<b>43 702</b>	<b>100 451</b>	<b>35 353</b>	<b>65 098</b>	<b>184%</b>	<b>731</b>
Transfers and subsidies - capital (monetary allocations)	36 567	37 468	59 970	5 628	8 933	29 985	(21 052)	-70%	59 970
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>79 752</b>	<b>38 248</b>	<b>60 700</b>	<b>49 331</b>	<b>109 384</b>	<b>65 338</b>	<b>44 046</b>	<b>67%</b>	<b>60 700</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the year</b>	<b>79 752</b>	<b>38 248</b>	<b>60 700</b>	<b>49 331</b>	<b>109 384</b>	<b>65 338</b>	<b>44 046</b>	<b>67%</b>	<b>60 700</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>84 807</b>	<b>109 432</b>	<b>136 464</b>	<b>5 300</b>	<b>27 863</b>	<b>68 232</b>	<b>(40 369)</b>	<b>-59%</b>	<b>136 464</b>
Capital transfers recognised	33 505	34 335	55 814	1 652	10 586	27 907	(17 321)	-62%	55 814
Borrowing	32 098	45 150	47 673	3 584	12 797	23 836	(11 039)	-46%	47 673
Internally generated funds	19 203	29 947	32 978	63	4 481	16 489	(12 008)	-73%	32 978
<b>Total sources of capital funds</b>	<b>84 806</b>	<b>109 432</b>	<b>136 464</b>	<b>5 300</b>	<b>27 863</b>	<b>68 232</b>	<b>(40 369)</b>	<b>-59%</b>	<b>136 464</b>
<b>Financial position</b>									
Total current assets	428 647	429 672	416 799		733 551				416 799
Total non current assets	1 255 346	1 335 112	1 362 144		1 263 180				1 362 144
Total current liabilities	391 275	426 612	418 319		353 485				418 319
Total non current liabilities	162 293	190 333	190 333		158 971				190 333
<b>Community wealth/Equity</b>	<b>1 151 923</b>	<b>1 147 839</b>	<b>1 170 291</b>		<b>1 277 730</b>				<b>1 170 291</b>
<b>Cash flows</b>									
Net cash from (used) operating	107 495	76 938	91 710	45 169	259 868	89 587	(170 281)	-190%	739 004
Net cash from (used) investing	(74 495)	(98 470)	(125 790)	(5 300)	(27 863)	73 857	101 720	138%	147 714
Net cash from (used) financing	13 451	40 150	40 150	(8 290)	(9 767)	20 075	29 842	149%	40 150
<b>Cash/cash equivalents at the month/year end</b>	<b>95 078</b>	<b>78 358</b>	<b>65 809</b>	<b>-</b>	<b>317 316</b>	<b>243 259</b>	<b>(74 056)</b>	<b>-30%</b>	<b>1 021 946</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	36 810	13 426	9 081	7 967	250 841	-	-	-	318 124
<b>Creditors Age Analysis</b>									
Total Creditors	78	3 030	502	276	22 249	898	447	-	27 479

## BITOU LOCAL MUNICIPALITY

### Financial Performance Expenditure by Municipal Vote

#### Revenue by vote

The performance of revenue by vote as at end December 2023 amounts to R473.9 million, this is an under-performance of 9%. The detail on revenue per item can be seen on executive summary.

#### Expenditure by vote

The expenditure by vote as at December 2023 amounts R349.6 million. The total expenditure budget is under-performing by 23.1%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council		18	2 918	2 918	-	-	2 918	(2 918)	-100,0%	2 918
Vote 2 - Office of the Municipal Manager		131 670	62 081	62 081	48 338	64 172	61 529	2 643	4,3%	62 081
Vote 3 - Community Services		116 837	137 471	137 541	8 501	50 490	77 279	(26 789)	-34,7%	137 541
Vote 4 - Corporate Services		3 910	19	25	-	3	12	(9)	-75,3%	25
Vote 5 - Financial Services		170 985	207 447	208 423	19 572	108 674	99 903	8 771	8,8%	208 423
Vote 6 - Economic Development & Planning		20 989	21 821	39 871	1 132	5 306	19 740	(14 434)	-73,1%	39 871
Vote 7 - Engineering Services		431 662	506 765	514 608	35 952	245 216	258 483	(13 267)	-5,1%	514 608
<b>Total Revenue by Vote</b>	2	<b>876 072</b>	<b>938 523</b>	<b>965 466</b>	<b>113 495</b>	<b>473 861</b>	<b>519 864</b>	<b>(46 003)</b>	<b>-8,8%</b>	<b>965 466</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council		8 072	13 229	13 229	1 996	6 295	6 614	(319)	-4,8%	13 229
Vote 2 - Office of the Municipal Manager		28 233	24 180	24 233	2 019	13 564	12 116	1 448	11,9%	24 233
Vote 3 - Community Services		224 314	220 646	220 635	14 837	84 347	110 316	(25 969)	-23,5%	220 635
Vote 4 - Corporate Services		61 082	81 193	81 210	4 305	24 361	40 604	(16 243)	-40,0%	81 210
Vote 5 - Financial Services		47 102	67 121	68 109	6 520	23 063	34 054	(10 991)	-32,3%	68 109
Vote 6 - Economic Development & Planning		45 203	43 237	46 682	2 152	16 070	23 145	(7 076)	-30,6%	46 682
Vote 7 - Engineering Services		377 335	450 669	450 669	32 335	181 878	227 676	(45 799)	-20,1%	450 669
<b>Total Expenditure by Vote</b>	2	<b>791 341</b>	<b>900 274</b>	<b>904 766</b>	<b>64 165</b>	<b>349 577</b>	<b>454 526</b>	<b>(104 950)</b>	<b>-23,1%</b>	<b>904 766</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>84 731</b>	<b>38 248</b>	<b>60 700</b>	<b>49 331</b>	<b>124 284</b>	<b>65 338</b>	<b>58 946</b>	<b>90,2%</b>	<b>60 700</b>

# BITOU LOCAL MUNICIPALITY

## Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
Vote 3 - Community Services		1 685	4 780	4 780	–	–	2 390	(2 390)	-100%	4 780
Vote 4 - Corporate Services		2 086	1 016	1 016	10	231	508	(277)	-54%	1 016
Vote 7 - Engineering Services		39 622	40 959	42 894	2 637	7 598	21 447	(13 849)	-65%	42 894
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>43 393</b>	<b>46 755</b>	<b>48 690</b>	<b>2 647</b>	<b>7 829</b>	<b>24 345</b>	<b>(16 516)</b>	<b>-68%</b>	<b>48 690</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
Vote 2 - Office of the Municipal Manager		–	1 000	1 000	–	–	500	(500)	-100%	1 000
Vote 3 - Community Services		5 563	835	1 686	–	449	843	(394)	-47%	1 686
Vote 4 - Corporate Services		59	561	561	9	19	281	(262)	-93%	561
Vote 5 - Financial Services		1	–	–	–	–	–	–	–	–
Vote 6 - Economic Development & Planning		435	304	304	–	–	152	(152)	-100%	304
Vote 7 - Engineering Services		35 356	59 977	84 223	2 644	19 566	42 111	(22 545)	-54%	84 223
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>41 414</b>	<b>62 677</b>	<b>87 775</b>	<b>2 652</b>	<b>20 034</b>	<b>43 887</b>	<b>(23 853)</b>	<b>-54%</b>	<b>87 775</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>84 807</b>	<b>109 432</b>	<b>136 464</b>	<b>5 300</b>	<b>27 863</b>	<b>68 232</b>	<b>(40 369)</b>	<b>-59%</b>	<b>136 464</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2 549</b>	<b>20 857</b>	<b>21 658</b>	<b>1 848</b>	<b>9 378</b>	<b>10 829</b>	<b>(1 451)</b>	<b>-13%</b>	<b>21 658</b>
Executive and council		–	1 000	1 000	–	–	500	(500)	-100%	1 000
Finance and administration		2 549	19 857	20 658	1 848	9 378	10 329	(951)	-9%	20 658
<b>Community and public safety</b>		<b>5 607</b>	<b>4 265</b>	<b>4 265</b>	<b>–</b>	<b>–</b>	<b>2 132</b>	<b>(2 132)</b>	<b>-100%</b>	<b>4 265</b>
Community and social services		2 352	2 880	2 880	–	–	1 440	(1 440)	-100%	2 880
Sport and recreation		921	1 000	1 000	–	–	500	(500)	-100%	1 000
Public safety		2 334	385	385	–	–	192	(192)	-100%	385
<b>Economic and environmental services</b>		<b>9 570</b>	<b>13 973</b>	<b>20 901</b>	<b>399</b>	<b>1 367</b>	<b>10 450</b>	<b>(9 083)</b>	<b>-87%</b>	<b>20 901</b>
Planning and development		435	304	304	–	–	152	(152)	-100%	304
Road transport		9 135	13 669	20 596	399	1 367	10 298	(8 931)	-87%	20 596
<b>Trading services</b>		<b>67 081</b>	<b>70 337</b>	<b>89 641</b>	<b>3 052</b>	<b>17 118</b>	<b>44 820</b>	<b>(27 703)</b>	<b>-62%</b>	<b>89 641</b>
Energy sources		25 395	23 741	24 662	2 088	2 565	12 331	(9 767)	-79%	24 662
Water management		25 002	27 350	39 820	414	10 644	19 910	(9 266)	-47%	39 820
Waste water management		15 302	17 896	23 759	550	3 909	11 880	(7 970)	-67%	23 759
Waste management		1 382	1 350	1 400	–	–	700	(700)	-100%	1 400
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>84 807</b>	<b>109 432</b>	<b>136 464</b>	<b>5 300</b>	<b>27 863</b>	<b>68 232</b>	<b>(40 369)</b>	<b>-59%</b>	<b>136 464</b>
<b>Funded by:</b>										
National Government		26 721	23 581	30 400	1 253	9 902	15 200	(5 298)	-35%	30 400
Provincial Government		6 741	10 754	25 414	399	683	12 707	(12 024)	-95%	25 414
District Municipality		43	–	–	–	–	–	–	–	–
<b>Transfers recognised - capital</b>		<b>33 505</b>	<b>34 335</b>	<b>55 814</b>	<b>1 652</b>	<b>10 586</b>	<b>27 907</b>	<b>(17 321)</b>	<b>-62%</b>	<b>55 814</b>
<b>Borrowing</b>	<b>6</b>	<b>32 098</b>	<b>45 150</b>	<b>47 673</b>	<b>3 584</b>	<b>12 797</b>	<b>23 836</b>	<b>(11 039)</b>	<b>-46%</b>	<b>47 673</b>
<b>Internally generated funds</b>		<b>19 203</b>	<b>29 947</b>	<b>32 978</b>	<b>63</b>	<b>4 481</b>	<b>16 489</b>	<b>(12 008)</b>	<b>-73%</b>	<b>32 978</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>84 806</b>	<b>109 432</b>	<b>136 464</b>	<b>5 300</b>	<b>27 863</b>	<b>68 232</b>	<b>(40 369)</b>	<b>-59%</b>	<b>136 464</b>

## BITOU LOCAL MUNICIPALITY

### Capital Expenditure Analysis

Capital Expenditure for the quarter amounts to R 12.3 million.

It should be noted that majority of the approved capital projects are at 21% spending which means these projects are under-performing. It should also be noted that the commitments (shadow balances) loaded on the FMS amounts to R25.6 million, which translates to 22% of the total capital budget still being under commitment.

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

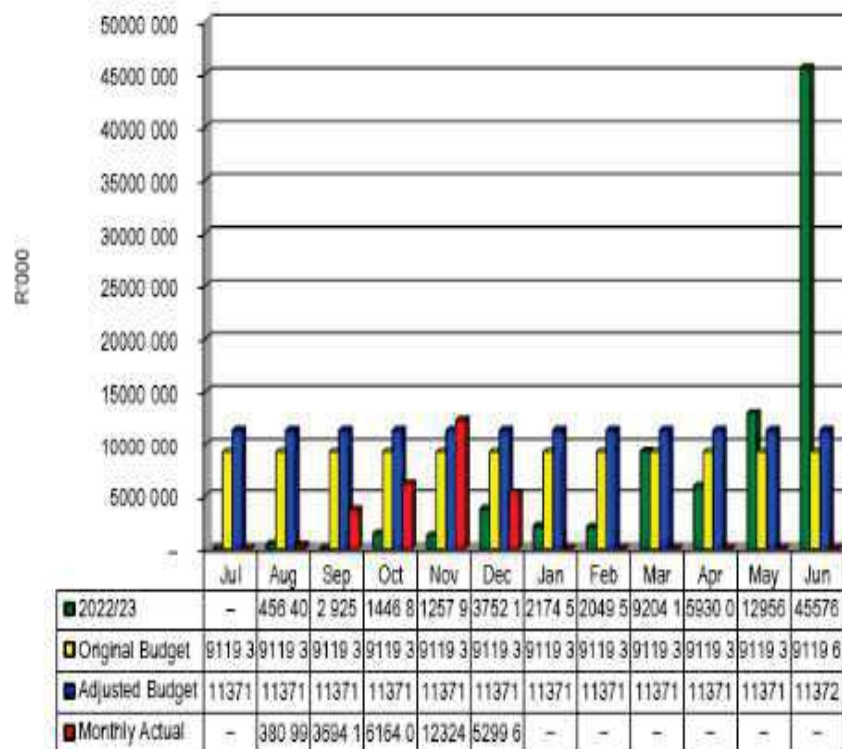
Especially concerning is the fact that there is no commitment against the Library Conditional grant funds.

### Capital Grants Analysis

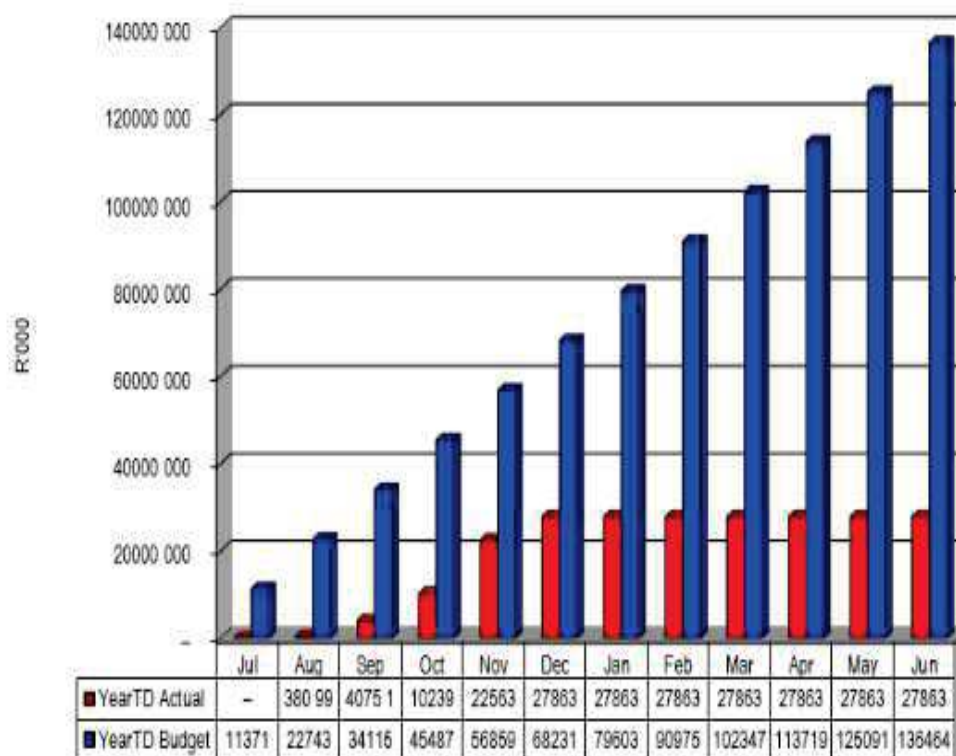
Grants	Original Budget	Amended Budget	Shadow Balance	Q1-YTD Expenditure	Q2-YTD Expenditure
<b>MIG</b>	20 299 130.00	27 118 522.00	5 103 000.14	2 080 264.87	8 661 760.89
<b>INEP</b>	3 281 739.00	3 281 739.00	1 759 389.15	0	1 240 610.85
<b>INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT</b>	10 000 000.00	8 659 471.00	341 860.23	200 319.83	683 254.71
<b>HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT</b>	0	16 000 000.00	0	0	0
<b>LIBRARY CONDITIONAL GRANT</b>	450 000.00	450 000.00	0	0	0
<b>RSEP</b>	304 348.00	304 348.00	49 748.24	1 278 489.74	0
<b>BORROWINGS</b>	45 150 000.00	46 871 649.00	12 796 796.59	516 040.91	12 347 536.56
<b>AFR</b>	29 946 887.00	33 778 624.00	4 480 595.88	4 075 115.35	4 929 855.88
<b>TOTAL</b>	<b>109 432 104.00</b>	<b>136 464 353.00</b>	<b>5 299 600.47</b>	<b>25 343 024.25</b>	<b>27 863 018.92</b>

## BITOU LOCAL MUNICIPALITY

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



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





# BITOU LOCAL MUNICIPALITY

## Statement of Financial Position

**WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter**

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		95 078	55 750	43 201	317 316	43 201
Trade and other receivables from exchange transactions		50 064	43 839	43 839	50 914	43 839
Receivables from non-exchange transactions		11 450	100 771	100 771	45 881	100 771
Current portion of non-current receivables		9	11	11	9	11
Inventory		15 357	16 538	16 213	13 975	16 213
VAT		256 271	212 584	212 584	275 946	212 584
Other current assets		418	180	180	501	180
<b>Total current assets</b>		<b>428 647</b>	<b>429 672</b>	<b>416 799</b>	<b>704 543</b>	<b>416 799</b>
<b>Non current assets</b>						
Investment property		12 692	12 692	12 692	12 692	12 692
Property, plant and equipment		1 242 619	1 322 385	1 349 417	1 250 453	1 349 417
Heritage assets		35	35	35	35	35
<b>Total non current assets</b>		<b>1 255 346</b>	<b>1 335 112</b>	<b>1 362 144</b>	<b>1 263 180</b>	<b>1 362 144</b>
<b>TOTAL ASSETS</b>		<b>1 683 993</b>	<b>1 764 784</b>	<b>1 778 943</b>	<b>1 967 723</b>	<b>1 778 943</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Financial liabilities		19 531	0	0	19 531	0
Consumer deposits		10 793	9 848	9 848	11 162	9 848
Trade and other payables from exchange transactions		92 089	79 612	83 730	216 278	83 730
Trade and other payables from non-exchange transactions		(17 007)	(15 640)	(28 052)	(12 481)	(28 052)
Provision		39 585	113 636	113 636	25 209	113 636
VAT		246 284	239 157	239 157	280 209	239 157
<b>Total current liabilities</b>		<b>391 275</b>	<b>426 612</b>	<b>418 319</b>	<b>539 907</b>	<b>418 319</b>
<b>Non current liabilities</b>						
Financial liabilities		82 764	121 558	121 558	72 628	121 558
Provision		13 052	10 320	10 320	11 592	10 320
Other non-current liabilities		66 477	58 456	58 456	65 865	58 456
<b>Total non current liabilities</b>		<b>162 293</b>	<b>190 333</b>	<b>190 333</b>	<b>150 086</b>	<b>190 333</b>
<b>TOTAL LIABILITIES</b>		<b>553 568</b>	<b>616 946</b>	<b>608 652</b>	<b>689 993</b>	<b>608 652</b>
<b>NET ASSETS</b>	<b>2</b>	<b>1 130 425</b>	<b>1 147 839</b>	<b>1 170 291</b>	<b>1 277 730</b>	<b>1 170 291</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 121 973	1 099 339	1 121 791	1 247 780	1 121 791
Reserves and funds		29 950	48 500	48 500	29 950	48 500
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>1 151 923</b>	<b>1 147 839</b>	<b>1 170 291</b>	<b>1 277 730</b>	<b>1 170 291</b>

The table above reflects the statement of financial position of the municipality. The total current assets at the end of December 2023 amounts to R704.5 million. The municipality reports total short-term investments at R 98.6 million and cash of R33.5 million for the month. The municipality reports a positive cashbook balance of R33.5 million.

The current liabilities for the month amounts R539.9 million. The current ratio for the month equates 1.30:1, which is below best practice norms. However this is not a true reflection as the anomalies mentioned previously skew the picture of the ratio and once resolved will have a better outlook. The higher the current ratio, the more capable the municipality will be to pay its current or short-term obligations.

# BITOU LOCAL MUNICIPALITY

## Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter											
Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		162 102	163 156	163 156	15 244	86 845	81 578	5 267	6%	163 156	
Service charges		357 153	422 573	422 573	25 247	201 706	211 287	(9 581)	-5%	422 573	
Other revenue		1 287	22 595	22 595	17 238	47 282	11 298	35 984	319%	22 595	
Transfers and Subsidies - Operational		189 257	163 277	166 667	53 123	116 237	121 730	(5 494)	-5%	166 667	
Transfers and Subsidies - Capital		–	37 468	48 907	350	11 390	31 919	(20 529)	-64%	48 907	
Interest		11 407	8 221	8 221	1 669	15 034	4 110	10 924	266%	8 221	
Dividends		–	–	–	–	–	–	–		–	
Payments											
Suppliers and employees		(599 309)	(714 694)	(714 752)	(60 447)	(208 478)	(359 506)	(151 028)	42%	(67 458)	
Interest		(8 776)	(13 428)	(13 428)	(5 478)	(5 639)	(6 714)	(1 075)	16%	(13 428)	
Transfers and Subsidies		(5 626)	(12 230)	(12 230)	(1 777)	(4 509)	(6 115)	(1 606)	26%	(12 230)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			107 495	76 938	91 710	45 169	259 868	89 587	(170 281)	-190%	739 004
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		454	10 962	10 962	–	–	5 481	(5 481)	-100%	10 962	
Decrease (increase) in non-current receivables		1	–	–	–	–	–	–		–	
Decrease (increase) in non-current investments		9 857	–	–	–	–	–	–		–	
Payments											
Capital assets		(84 807)	(109 432)	(136 752)	(5 300)	(27 863)	68 376	96 239	141%	136 752	
NET CASH FROM/(USED) INVESTING ACTIVITIES			(74 495)	(98 470)	(125 790)	(5 300)	(27 863)	73 857	101 720	138%	147 714
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–		–	
Borrowing long term/refinancing		35 255	40 150	40 150	–	–	20 075	(20 075)	-100%	40 150	
Increase (decrease) in consumer deposits		–	–	–	21	368	–	368	0%	–	
Payments											
Repayment of borrowing		(21 804)	–	–	(8 311)	(10 136)	–	10 136	0%	–	
NET CASH FROM/(USED) FINANCING ACTIVITIES			13 451	40 150	40 150	(8 290)	(9 767)	20 075	29 842	149%	40 150
NET INCREASE/ (DECREASE) IN CASH HELD											
		46 451	18 618	6 069	31 580	222 238	183 519			926 868	
Cash/cash equivalents at beginning:		48 627	59 740	59 740		95 078	59 740			95 078	
Cash/cash equivalents at month/year end:		95 078	78 358	65 809		317 316	243 259			1 021 946	

The municipality is reporting a positive R45.2 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income.

Monthly actual net cash (used) on investing activities is reported at R5.3 million which is mostly influenced by spending on capital projects.

The net cash (used) for financing activities are mostly influenced by the repayment of loans. The amount as at December 2023 amounts to R8.3 million. The bi-annual redemption was done in December 2023. The next payment will occur in June 2024



# BITOU LOCAL MUNICIPALITY

December 2023 Future Payments:						R
Bank/ Loan Reference	Amortisation Date	Future Payment Date	Interest Amount	Redemption Amount		14 497 761,88
Total Instalment						
ABSA 3025/2025	Prin. 29 Dec 2025	29 Dec 2025	R 1 427 45,84	R 1 225 496,54	R	1 648 195,16
ABSA 3025/2027	Prin. 29 Dec 2027	29 Dec 2027	R 1 579 97,02	R 1 455 511,29	R	2 013 582,21
Sub for Financial Institution				R 1 571 070,72	R	3 661 777,37
DBSA 10 44 71	Prin. 29 Dec 2025	29 Dec 2025	R 829 487,88	R 879 614,34	R	1 698 792,62
DBSA 10 44 72	Prin. 29 Dec 2025	29 Dec 2025	R 20 490,40	R 174 975,31	R	195 365,81
Sub for Financial Institution				R 1 054 289,65	R	1 894 158,43
R.F. 56784 STANDARD BANK 342032492	Prin. 29 Dec 2025	29 Dec 2025	R 20 512,06	R 1 274 138,16	R	1 466 670,78
R.F. 56885 STANDARD BANK 042032347	Prin. 29 Dec 2025	29 Dec 2025	R 1 074 28,74	R 927 974,74	R	1 025 592,47
Sub for Financial Institution				R 1 094 1 42,42	R	2 492 263,25
NEDBANK 3027/2028	Prin. 29 Dec 2028	29 Dec 2028	R 1 025 527,74	R 1 520 885,97	R	2 546 403,50
NEDBANK 3022/2028	Prin. 29 Dec 2028	29 Dec 2028	R 2 086 169,46	R 970 848,91	R	3 057 518,37
NEDBANK 3022/2028	Prin. 29 Dec 2028	29 Dec 2028	R 210 879,12	R 169 712,44	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 3025/2025	Wor. Prin. 28 Jun 2025	28 Jun 2025	R 415 244,68	R 1 282 931,48	R	1 648 195,16
ABSA 3025/2027	Wor. Prin. 28 Jun 2027	28 Jun 2027	R 542 955,94	R 1 440 138,10	R	2 013 582,21
Sub for Financial Institution					R	3 661 777,41
DBSA 10 44 71	Wor. Prin. 28 Jun 2025	28 Jun 2025	R 712 149,62	R 947 144,00	R	1 698 792,62
DBSA 10 44 72	Wor. Prin. 28 Jun 2025	28 Jun 2025	R 20 490,98	R 284 884,47	R	295 345,45
Sub for Financial Institution					R	1 894 038,07
R.F. 56784 STANDARD BANK 342032492	Wor. Prin. 28 Jun 2025	28 Jun 2025	R 55 400,26	R 970 614,90	R	1 025 592,47
R.F. 56885 STANDARD BANK 042032347	Wor. Prin. 28 Jun 2025	28 Jun 2025	R 225 154,74	R 1 241 508,04	R	1 466 670,78
Sub for Financial Institution					R	2 492 263,25
NEDBANK 3027/2028	Wor. Prin. 28 Jun 2028	28 Jun 2028	R 952 008,17	R 1 585 495,40	R	2 546 403,50
NEDBANK 3022/2028	Wor. Prin. 28 Jun 2028	28 Jun 2028	R 2 086 908,42	R 1 070 809,96	R	3 057 518,37
NEDBANK 3022/2028	Wor. Prin. 28 Jun 2028	28 Jun 2028	R 220 296,19	R 719 611,10	R	855 640,96
Sub for Financial Institution					R	6 449 562,81

# BITOU LOCAL MUNICIPALITY

## Section 5 – Debtors’ analysis

### 5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2023/24											Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days			
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	5 919	2 697	2 439	2 574	72 057	-	-	-	85 685	74 631	11	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	12 280	1 657	1 094	803	15 067	-	-	-	30 901	15 870	11	-	
Receivables from Non-exchange Transactions - Property Rates	1400	10 228	2 998	2 028	1 175	41 645	-	-	-	58 075	42 820	459	-	
Receivables from Exchange Transactions - Waste Water Management	1500	4 995	2 633	2 083	2 006	86 351	-	-	-	98 068	88 358	12	-	
Receivables from Exchange Transactions - Waste Management	1600	3 260	1 625	1 356	1 291	50 975	-	-	-	58 507	52 266	6	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	128	1 816	80	118	(15 255)	-	-	-	(13 112)	(15 137)	3	-	
Total By Income Source	2000	36 810	13 426	9 081	7 967	250 841	-	-	-	318 124	258 808	501	-	
2022/23 - totals only										-	-			
Debtors Age Analysis By Customer Group														
Organs of State	2200	482	219	191	174	589	-	-	-	1 655	763	-	-	
Commercial	2300	3 347	587	548	393	4 190	-	-	-	9 065	4 583	-	-	
Households	2400	32 981	12 620	8 343	7 400	246 061	-	-	-	307 404	253 461	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	36 810	13 426	9 081	7 967	250 841	-	-	-	318 124	258 808	-	-	

### Debtor’s age analysis

The debtors’ book of the municipality reflects R 250.8 million on outstanding debtors older than 121 days and a total outstanding amount of R 318.1 million.

The contributors to the outstanding debt remain the household debt which represent 96.63% of total debt, followed by businesses with 2.85% and organs of state contributing 0.52%.

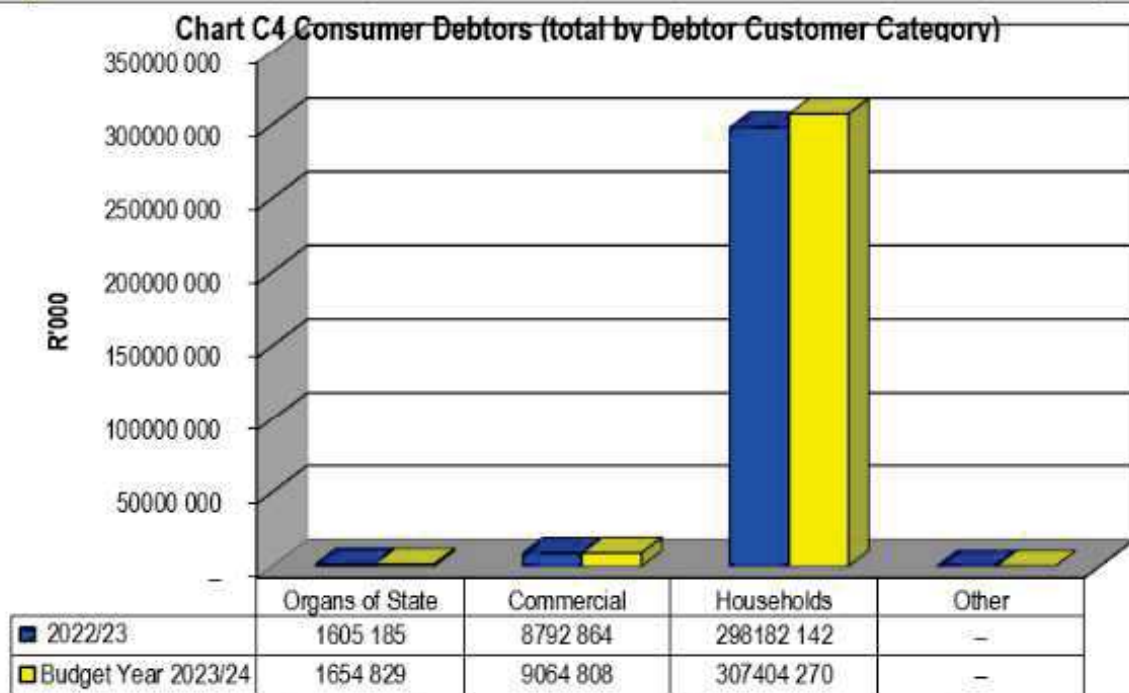
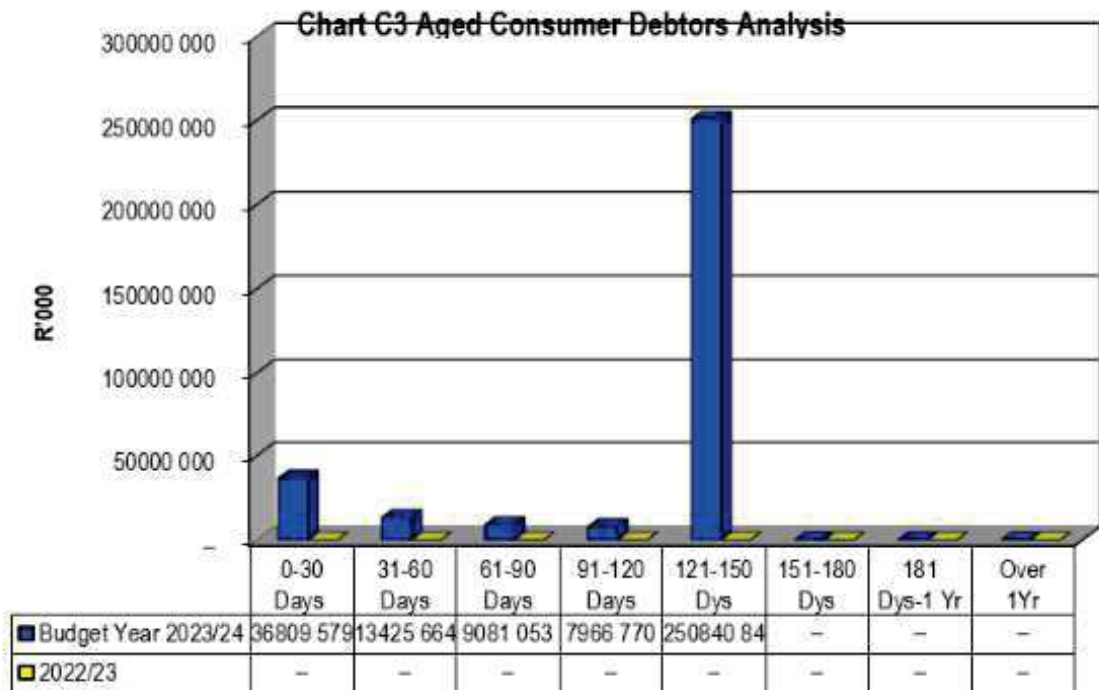
The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arears and applying water restrictions in arears where Eskom is the electricity distributor. Customers are informed prior to these actions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

The collection rate for quarter 2 is on average 91%. See below debtor payment percentage breakdown achieved from October 2023 to December 2023.

#### DEBTOR PAYMENT % ACHIEVED

DETAILS	Oct-23	Nov-23	Dec-23	Annual
Gross Debtors Opening Balance	318,908,811.66	309,902,479.04	310,476,935.50	311,714,712.48
Billed Revenue	61,224,682.91	61,493,668.02	59,439,696.69	371,581,416.56
Gross Debtors Closing Balance	309,902,479.04	310,476,935.50	318,123,907.56	318,123,907.56
Bad Debt Written off	15,539,990.03	103,128.30	503,195.86	38,235,542.82
Payment received	54,691,025.50	60,816,083.26	51,289,528.77	326,936,678.66
Billed Revenue	61,224,682.91	61,493,668.02	59,439,696.69	371,581,416.56
<b>% Debtor payment achieved</b>	<b>89%</b>	<b>99%</b>	<b>86%</b>	<b>88%</b>

## BITOU LOCAL MUNICIPALITY



## BITOU LOCAL MUNICIPALITY

### Section 6 – Creditors' age analysis

#### 6.1 Supporting Table SC4

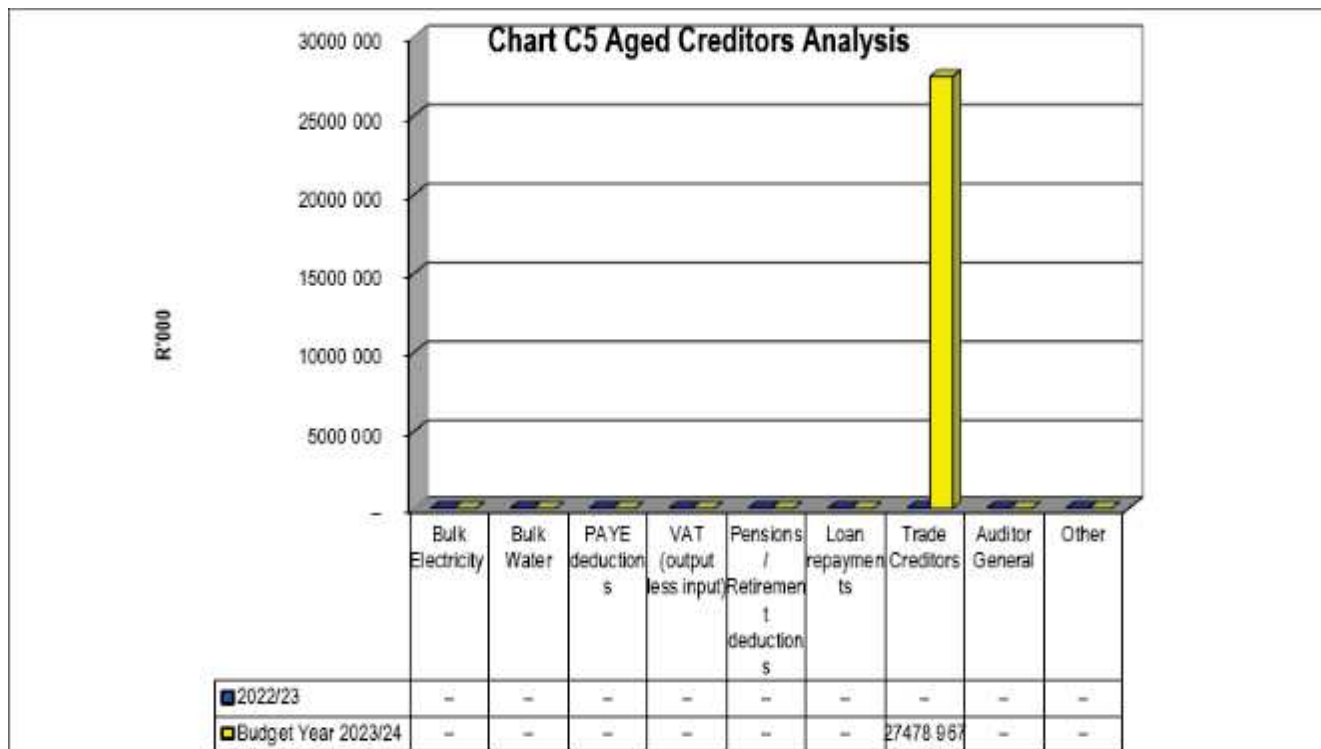
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter											
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	78	3 030	502	276	22 249	898	447	-	27 479	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	78	3 030	502	276	22 249	898	447	-	27 479	-

#### Creditors Age Analysis

The municipality reports a total amount of R27.5 million on trade creditors in December 2023.

The Municipal financial management system service provider was approached to correct the matter and they are still busy resolving the issue.



# BITOU LOCAL MUNICIPALITY

## Section 7 – Investment portfolio analysis

### 7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter														
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
Standard Bank: 488607000-074		-	Fixed deposit							-	-		-	-
Nedbank: 1766000029		-	Fixed deposit							-	-		-	-
Absa Bank: 9378543662		-	Call deposit							7 817	57		-	7 874
Absa Bank:9377092408-3		-	Call deposit							2 841	20		-	2 861
Absa Bank:2081155032		-	Fixed deposit							13 150	517	(13 667)	-	-
Absa Bank:9380348553		-	Call deposit							18 658	137			18 795
Nedbank: 1766000029 - 2		-	Fixed deposit							12 500	-			12 500
Standard Bank: 488607000-075		-	Fixed deposit							-	-			-
Standard Bank: 488607000-076		-	Fixed deposit							-	-			-
Standard Bank: 488607000-077		-	Fixed deposit							-	-			-
Standard Bank: 488607000-079		-	Call deposit							5 091	38		-	5 129
Standard Bank: 488607000-078		-	Call deposit							5 091	38		-	5 129
Absa Bank:9381946782		-	Call deposit							11 221	83		-	11 303
Standard Bank: 488607000-080		-	Fixed deposit							15 000	-		-	15 000
Standard Bank: 488607000-081		-	Fixed deposit							-	-		20 000	20 000
Municipality sub-total										91 368	890		20 000	98 592

### Investment portfolio analysis

The municipality has investments with a total value of R98.6 million as at December 2023. Interest earned on fixed deposits will only be recognised upon maturity, but it will be accrued at year end.

## Section 8 – Grant Performance

### 8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M06)
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES) - CAPITAL	-
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	1 315 000,00
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	469 336,35
EQUITABLE SHARE	108 545 000,00
HUMAN SETTLEMENT DEVELOPMENT - OPERATIONAL	-
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	371 308,66
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	-
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	8 649 110,89
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	234 000,00
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	284 098,56
FINANCIAL MANAGEMENT CAPACITY BUILDING	3 233 000,00
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-
	<b>123 100 854,46</b>

The table above reflects the income recognition done up until the month of December 2023. Transfers and subsidies amount to R 123.1 million, which includes capital and operational grants.

Grant Description	Year- To-Date Actual Balance (M06)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	774 000,00
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	10 266 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	-
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	70 589,62
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	3 233 000,00
SETA:RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1 771 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	846 000,00
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	802 000,00
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
	<b>18 262 589,62</b>

The table above reflects the grant receipts for December 2023

## BITOU LOCAL MUNICIPALITY

### Anomalies identified in the report

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

### Municipal manager's quality certification

#### *Municipal manager's quality certification*

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

#### QUALITY CERTIFICATE

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

☐

The monthly budget statement

☒

Quarterly report on the implementation of the budget and financial state of affairs of the municipality

☐

Mid-year budget and performance assessment

For the quarter ending 31 December 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

22-01-2024

**Bitou Municipality**  
**Secon Quarter TL SDBIP Report**

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Baseline	Source of Evidence	Quarter ending December 2023						Overall Performance for Quarter ending September 2023 to Quarter ending December 2023		
						Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL1	Office of the Municipal Manager	Submit the Risk Based Audit Plan (RBAP) for the 2024/25 financial year to the Audit Committee by 30 June 2024	Risk Based Audit Plan compiled and submitted to the Audit Committee	1	Agenda of the of Audit Committee	0	0	N/A			0	0	N/A	
TL2	Office of the Municipal Manager	Complete 90% of audits as scheduled in the RBAP applicable for 2023/24 by 30 June 2024 (Actual audits completed divided by the audits scheduled for the year) x100	% of audits completed	80%	Minutes of Audit Committee	25%	50%	B	[D36] Chief Audit Executive: The progress on the IA plan as at 30 October 2023 is 39% (October 2023) [D36] Chief Audit Executive: Progress as reported in monthly report to MM (November 2023) [D36] Chief Audit Executive: The progress on 31 December 2023 is 50% (December 2023)		25%	50%	B	
TL3	Office of the Municipal Manager	Complete the annual risk assessment for 2024/25 and submit to the CAE by 31 March 2024	Risk assessment completed and submitted to the CAE	1	Agenda of the of Audit Committee and the attendance register	0	0	N/A			0	0	N/A	
TL4	Office of the Municipal Manager	Review and submit the 5th generation IDP for the 2024/25 financial year to Council by 31 May 2024	Draft IDP compiled and submitted to Council	1	Agenda of the Council meeting	0	0	N/A			0	0	N/A	
TL5	Office of the Municipal Manager	Conduct the Mid-year Performance Evaluations of the section 57's employees by 28 February 2024	Number of evaluations completed	0	Evaluation reports submitted to Council	0	0	N/A			0	0	N/A	
TL6	Office of the Municipal Manager	Conduct the Final Performance Evaluation of the section 57's employees for the 2022/23 by 30 December 2024	Number of evaluations completed	1	Evaluation reports submitted to Council	1	1	G	[D40] PMS Manager: Performance Evaluation was done on 3 October 2023 (October 2023) [D40] PMS Manager: Full-Year evaluations was done on 3 October 2023 (December 2023)		1	1	G	
TL7	Office of the Municipal Manager	Spend 95% of the municipal capital budget on capital projects by 30 June 2024 {(Actual amount spent on projects /Total amount budgeted for capital projects)x100}	% budget spent	90%	Report from the financial system	40%	25%	R	[D41] Municipal Manager: We had a challenge of staff turnover on critical positions the Manager Electrical resigned Manager PMU also became vacant, and these are the two positions that drives the capital programme implementation. (December 2023)	[D41] Municipal Manager: However, both positions have been filled and we aspect the expenditure to increase in Q3 and most specially in Q4 (December 2023)	40%	25%	R	
TL8	Office of the Municipal Manager	Review the Organisational Structure by 30 May 2024	Organisational Strustucure reviewed by 30 May 2024	1	Agenda of the Council meeting	0	0	N/A			0	0	N/A	
TL9	Financial Services	Provide subsidies for free basic services to indigent households as at 30 June 2024	Number of indigent households receiving subsidies for free basic services as per Financial System	3	Report from the financial system	0	0	N/A			0	0	N/A	
TL10	Financial Services	Number of residential properties with piped water which can be/or are connected to the municipal water infrastructure network and billed for the service as at 30 June 2024	Number of residential properties billed for piped water	11	Report from the financial system	0	0	N/A			0	0	N/A	
TL11	Financial Services	Number of residential properties with electricity which can be/or are connected to the municipal electrical infrastructure network(credit and prepaid electrical metering and excluding Eskom areas) and billed for the service as at 30 June 2024	Number of residential properties billed credit meter and prepaid meters connected to the network	12	Report from the financial system	0	0	N/A			0	0	N/A	



TL12	Financial Services	Number of residential properties with sanitation services to which can be/or are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2024	Number of residential properties which are billed for sewerage	11	Report from the financial system	0	0	N/A			0	0	N/A
TL13	Financial Services	Number of residential properties for which refuse can be removed/ or is removed from, once per week and billed for the service as at 30 June 2024	Number of residential properties which are billed for refuse removal	11	Report from the financial system	0	0	N/A			0	0	N/A
TL14	Financial Services	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2024 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100	% of debt to revenue	13%	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL15	Financial Services	Financial viability measured in terms of the outstanding service debtors as at 30 June 2024 ((Total outstanding service debtors/ revenue received for services)X100)	% of outstanding service debtors	7.72%	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL16	Financial Services	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2024 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) as per Circular 71	Number of months it takes to cover fix operating expenditure with available cash	0.75	Annual Financial Statements	0	0	N/A			0	0	N/A
TL17	Financial Services	Achieve a debtor payment percentage of 90% by 30 June 2024 (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	% debtor payment achieved	84%	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL18	Corporate Services	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan by 30 June 2024 {(Number of people from employment equity target groups	% of people employed	84%	Signed-off employment equity report	0%	0%	N/A			0%	0%	N/A
TL19	Corporate Services	Spend 0.20% of operational budget on training by 30 June 2024 {(Actual total training expenditure divided by total operational budget)x100)	% budget spent	0.20%	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL20	Corporate Services	Review the "System of Operational Delegations" and submit to Council by 30 June 2024	System of operational delegations submitted to Council	1	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL21	Corporate Services	Spend 95% of the allocated capital budget for ICT by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100)	% of budget spent	90%	Financial expenditure reports	40%	16%	R	[D155] Manager Information Communication Technology: Half of the total budget is expected to be expensed. Req have been raised to consume the funds. (December 2023)	[D155] Manager Information Communication Technology: Adjusting our planning to be more realistic to the recruitment needs of the organisation, and to ensure that a procurement process is followed that is agreed upon ICT and SCM, to streamline the procuring process. (December 2023)	40%	16%	R

TL22	Corporate Services	Spend 95% of the allocated capital budget for the back-up power and solar project by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	0%	Financial expenditure reports	40%	0%	R	[D156] Manager Information Communication Technology: Contract negotiations has been concluded with service provider and once the both parties have signed off the contract, a req can be raise to expense this budget (December 2023)	[D156] Manager Information Communication Technology: Follow up with parties involved to sign off contract so that the project can start (December 2023)	40%	0%	R
TL23	Corporate Services	Review the HR Strategy and Plan and submit to Council by 30 May 2024	HR Strategy and Plan rviewed ands submitted to Council by 30 May 2024	0	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL24	Corporate Services	Develop and submit a Talent Management Framework to Council by 31 March 2024	Talent Management Framework developed submitted to Council by 31 March 2024	0	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL25	Engineering Services	Limit unaccounted for water to less than 30% by 30 June 2024 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% water losses	37.71%	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL26	Engineering Services	Limit unaccounted for electricity to less than 12% as at 30 June 2024 {(Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100}	% unaccounted electricity	18.88%	Annual Financial Statements	0%	0%	N/A			0%	0%	N/A
TL27	Engineering Services	Spend 95% of the approved capital budget for Waste Water services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}( excluding Fleet)	% budget spent	89%	Financial expenditure reports	40%	22%	R	[D244] Manager: Water & Quality Control: 22% of Waste Water Capital Budget spend. (December 2023)	[D244] Manager: Water & Quality Control: Expenditure will increase in the 3rd quarter. (December 2023)	40%	22%	R
TL28	Engineering Services	Spend 95% of the approved capital budget for Electrical & Mechanical services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}( excluding Fleet)	% budget spent	96%	Financial expenditure reports	40%	11%	R	[D245] Manager Electrical & Energy Services: Short staff as a result of untimely resignation from staff, vacancies not filled and extended sick leave ect. (December 2023)	[D245] Manager Electrical & Energy Services: Fill vacant position or contract appointments while HR is busy with recruitment process. (December 2023)	40%	11%	R
TL29	Engineering Services	Spend 95% of the approved capital budget for Water services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100} ( excluding Fleet)	% budget spent	86%	Financial expenditure reports	40%	38%	O	[D246] Manager: Water & Quality Control: 38% of Water Capital budget spend. (December 2023)	[D246] Manager: Water & Quality Control: Expenditure will increase in the 3rd Quarter (December 2023)	40%	38%	O
TL30	Engineering Services	Spend 95% of the approved capital budget for Roads & Storm Water services by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}( excluding Fleet)	% budget spent	113%	Financial expenditure reports	40%	10%	R	[D247] Manager Roads, Transport and Stormwater Maintenance: 10% of the capital budget was spend. (December 2023)	[D247] Manager Roads, Transport and Stormwater Maintenance: % capital expenditure will improve in the next quarter. (December 2023)	40%	10%	R
TL31	Engineering Services	Spend 100% of MIG Funding allocation by 30 June 2024 {(Total actual MIG expenditure /Total MIG amount budgeted)x100}	% budget spent	88%	DCOG Expenditure Report	40%	43%	G2	[D248] Manager Programme Management: 43% of 2023/24 allocation was spend. (December 2023)	[D248] Manager Programme Management: None. (December 2023)	40%	43%	G2
TL32	Engineering Services	Spend 95% of the allocated capital budget for Fleet Management by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	56%	G2	[D249] Manager Programme Management: Expenditure @ 26% spent- Commitment at (December 2023)	[D249] Manager Programme Management: None required (December 2023)	40%	56%	G2
TL33	Engineering Services	Conduct 700 potential electricity theft investigations annually by 30 June 2024	Number of inspections conducted	984	Monthly audit report	175	365	B	[D250] Manager Programme Management: 365 theft investigations were conducted in the second quarter . (December 2023)	[D250] Manager Programme Management: None (December 2023)	350	1 543	B
TL34	Engineering Services	Spend 95% of the budget allocated for the upgrade of the Kurland WTW ( from 0.6ml to1.2ml) by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	26%	R	[D251] Manager Programme Management: Expenditure @ 26% spent- Commitment at 56% (December 2023)	[D251] Manager Programme Management: M&E Tender Process to be finalized and contractor to be appointed. (December 2023)	40%	26%	R
TL35	Engineering Services	Spend 95% of the budget allocated for the Plett WTW New Clear Water Pumpstation by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	42%	G2	[D252] Manager Programme Management: Construction underway and progressing. (December 2023)	[D252] Manager Programme Management: None. (December 2023)	40%	42%	G2

TL36	Engineering Services	Spend 95% of the budget allocated for the electrification of informal settlements( Bossiesgif, Qolweni and Kurland) by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	60%	22%	R	[D253] Manager Programme Management: Contractor appointed. Awaiting Bulk order. (December 2023)	[D253] Manager Programme Management: Delays due to challenges with purchase orders are being addressed. T (December 2023)	60%	22%	R
TL37	Engineering Services	Spend 95% of the allocated capital budget for the Keurbooms upgrade of electrical network by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	0%	R	[D254] Manager Programme Management: Contractor to commence with construction once construction resumes in 2024. (December 2023)	[D254] Manager Programme Management: Contractor to commence with construction once construction resumes in 2024. (December 2023)	40%	0%	R
TL38	Engineering Services	Spend 95% of the allocated capital budget for the Brakkloof new 20MVA 66/11KV TRF by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	0%	R	[D255] Manager Programme Management: Contractor was asked to submit quotation. Appointment will be finalized, and construction will commence once quote has been vetted and accepted. (December 2023)	[D255] Manager Programme Management: Contractor was asked to submit quotation. Appointment will be finalized, and construction will commence once quote has been vetted and accepted. (December 2023)	40%	0%	R
TL39	Engineering Services	Spend 95% of the allocated capital budget for the electrification of 204 households for Ebenezer Phase A by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	38%	O	[D256] Manager Programme Management: Contractor on site and works underway. (December 2023)	[D256] Manager Programme Management: Contractor on site and works underway. (December 2023)	40%	38%	O
TL40	Engineering Services	Spend 95% of the allocated capital budget for the 11KV links from Kwano to Ladywood by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	0%	R	[D257] Manager Programme Management: Item to be removed not on Capex Budget (December 2023)	[D257] Manager Programme Management: Item to be removed not on Capex Budget (December 2023)	40%	0%	R
TL41	Engineering Services	Spend 95% of the allocated capital budget for the security fencing of the waste water plant by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	92%	B	[D258] Manager Programme Management: 92% Expenditure (December 2023)	[D258] Manager Programme Management: none required. (December 2023)	40%	92%	B
TL42	Engineering Services	Spend 95% of the allocated capital budget for the upgrade of all gravel roads in Kranshoek with surfacing by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	0%	Financial expenditure reports	40%	0%	R	[D259] Manager Programme Management: Contractor on site and construction commenced. Planned completion date is end April 2024. (December 2023)	[D259] Manager Programme Management: Project progressing well, internal challenges to be resolved so that financial and physical progress match up. Expenditure will increase in the quarter 3 (December 2023)	40%	0%	R
TL43	Community Services	Review and submit the Disaster Management Plan to Council by 31 May 2024	Disaster Management Plan reviewed and submitted to Council	1	Proof of submission to Council Administration	0	0	N/A			0	0	N/A
TL44	Community Services	Spend 95% of the allocated budget for the Kurland Village -Waste Drop-Off Facility by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	0%	Financial expenditure reports	40%	0%	R	[D213] Manager: Integrated Waste Management: Appointment of Sub-Consultants under way. We are waiting for the reports from the consultants. New site identified, EIA & Rezoning Required (December 2023)	[D213] Manager: Integrated Waste Management: Contingency plans in place for spending of Budget Contractor will double it capacity to do more work (December 2023)	40%	0%	R
TL45	Community Services	Spend 95% of the allocated budget for a 3 in 1 Compactor conversion for Skip loading and Hook-lift haulage by 30 June 2024 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	0%	Financial expenditure reports	40%	0%	R	[D214] Manager: Integrated Waste Management: We received one hook lift haulage truck in December 2023. The hook lift is at the transfer station hauling the waste to PetroSA landfill site. 3 in 1 Compactor conversion for Skip loading truck is still in progress to be converted to a skip truck. (December 2023)	[D214] Manager: Integrated Waste Management: Invoices was submitted to expenditure for payment. (December 2023)	40%	0%	R
TL46	Community Services	Spend 95% of the allocated capital budget for the upgrade of Kranshoek Sportfield floodlights by 30 June 2024{(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	0%	Financial expenditure reports	0%	0%	N/A			0%	0%	N/A
TL47	Development and Planning	Submit the reviewed Spatial Development Framework (SDF) to Council by 31 May 2024	Spatial Development Framework (SDF) submitted to Council	1	Proof of submission to Council Administration	0	0	N/A			0	0	N/A

TL48	Development and Planning	Review the LED Chapter (2024/25) and submit to Council for consideration by 31 May 2024	Reviewed LED Chapter submitted to Council	1	Proof of submission to Council Administration	0	0	N/A		0	1	B
TL49	Development and Planning	Review the LED Chapter Implementation Plan (2024/25) and submit to Council for consideration by 30 June 2024	Reviewed LED Chapter Implementation Plan submitted to Council	1	Proof of submission to Council Administration	0	0	N/A		0	1	B
TL50	Development and Planning	Create 225 job opportunities in terms of the EPWP by 30 September 2024	Number of job opportunities created	440	Reports to the National Department of Public Works	56	218	B	[D284] Manager: LED and Tourism: 218 EPWP job opportunities were created. (December 2023)	112	274	B
TL51	Development and Planning	Review and submit the Housing pipeline to Council by 31 May 2024	Housing pipeline reviewed and submitted to Council	1	Proof of submission to Council Administration	0	1	B	[D285] Manager: Human Settlements: Housing Pipeline is reviewed bi-monthly (October 2023) [D285] Manager: Human Settlements: The Housing Pipeline is monitored and reported to Council regularly. Planning meetings are held bi-monthly and the last meeting was on 07 December 2023 (November 2023) [D285] Manager: Human Settlements: Prepared and submitted to Council (December 2023)	0	100	B

**Overall Summary of Results**

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	24
R	KPI Not Met	0% <= Actual/Target <= 74.999%	14
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	3
B	KPI Extremely Well Met	150.000% <= Actual/Target	7
	<b>Total KPIs:</b>		<b>51</b>

Report generated on 23 January 2024 at 11:01.