

BITOU LOCAL MUNICIPALITY



**Quarterly Budget Statement in
accordance with MFMA Section
52(d), for the quarter ended 30
September 2024**

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

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Legislative Framework

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

PART 1 – IN-YEAR REPORT

Section 1 – Quarter 1 Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the quarter ended September 2024. The budget of the municipality is compiled with the objective that Bitou Municipality remains a financially viable and sustainable institution. The latter could be achieved if the municipality spends its budget prudently.

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

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at the end of the 1st quarter amounts to R 139.7 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 2024/2025

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

RECOMMENDATION:

- That Council notes the quarterly budget statement and supporting documentation for the quarter ended 30 September 2024.

Section 3 – Executive Summary

3.1 Introduction

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

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Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %
R thousands									
Revenue									
Exchange Revenue		477 681	531 266	531 266	44 474	125 988	132 816	(6 828)	-5%
Service charges - Electricity		230 904	262 129	262 129	23 579	67 087	65 532	1 555	2%
Service charges - Water		87 795	90 492	90 492	7 353	21 215	22 623	(1 408)	-6%
Service charges - Waste Water Management		67 358	80 372	80 372	6 217	17 482	20 093	(2 611)	-13%
Service charges - Waste management		44 964	53 852	53 852	3 871	11 633	13 463	(1 830)	-14%
Sale of Goods and Rendering of Services		7 520	9 687	9 687	609	1 629	2 422	(793)	-33%
Agency services		2 498	2 840	2 840	239	482	710	(228)	-32%
Interest earned from Receivables		13 243	13 870	13 870	904	1 831	3 468	(1 636)	-47%
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	1 325	2 959	3 112	(154)	-5%
Rental from Fixed Assets		1 354	2 210	2 210	140	404	552	(148)	-27%
Licence and permits		1 427	565	565	236	410	141	268	190%
Operational Revenue		7 415	2 800	2 800	0	856	700	156	22%
Non-Exchange Revenue		432 046	442 000	444 967	24 666	131 867	111 554	20 312	18%
Property rates		178 261	191 257	191 257	16 829	51 490	47 814	3 676	8%
Surcharges and Taxes		1 420	1 589	1 589	119	365	397	(32)	-8%
Fines, penalties and forfeits		60 451	50 836	50 836	3 214	8 161	12 709	(4 548)	-36%
Licence and permits		-	796	796	-	-	199	(199)	-100%
Transfer and subsidies - Operational		166 503	176 893	179 860	1 867	66 782	46 265	20 516	44%
Interest		2 292	1 844	1 844	1 362	1 539	461	1 078	234%
Operational Revenue		14 750	14 835	14 835	1 274	3 530	3 709	(179)	-5%
Gains on disposal of Assets		-	3 950	3 950	-	-	-	-	-
Other Gains		8 370	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		909 728	973 266	976 233	69 140	257 855	244 371	13 484	6%
Expenditure By Type									
Employee related costs		312 820	370 938	370 938	28 601	78 963	91 701	(12 738)	-14%
Remuneration of councillors		7 376	7 879	7 879	594	1 773	1 970	(196)	-10%
Bulk purchases - electricity		197 628	231 959	226 959	25 658	58 986	56 740	2 246	4%
Inventory consumed		16 652	18 699	18 699	894	2 142	4 675	(2 533)	-54%
Debt impairment		28 480	19 001	19 001	-	-	-	-	-
Depreciation and amortisation		48 851	40 002	40 002	-	6 667	10 000	(3 333)	-33%
Interest		20 922	14 063	14 063	-	31	3 516	(3 484)	-99%
Contracted services		77 655	103 758	106 725	3 794	11 403	26 661	(15 257)	-57%
Transfers and subsidies		9 208	12 283	17 283	-	2 064	6 358	(4 295)	-68%
Irrecoverable debts written off		74 426	61 150	61 150	347	6 107	15 287	(9 180)	-60%
Operational costs		76 823	91 144	91 144	3 637	9 702	22 726	(13 024)	-57%
Losses on Disposal of Assets		3 217	-	-	-	-	-	-	-
Other Losses		111	-	-	-	-	-	-	-
Total Expenditure		874 170	970 877	973 844	63 523	177 839	239 634	(61 795)	-26%
Surplus/(Deficit)		35 558	2 389	2 389	5 617	80 015	4 737	75 278	0
Transfers and subsidies - capital (monetary allocations)		50 164	130 854	130 854	1 432	1 432	32 468	(31 036)	(0)
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85 755	133 243	133 243	7 049	81 448	37 206		133 243
Surplus/(Deficit) after income tax		85 755	133 243	133 243	7 049	81 448	37 206		133 243
Surplus/(Deficit) attributable to municipality		85 755	133 243	133 243	7 049	81 448	37 206		133 243
Surplus/ (Deficit) for the year		85 755	133 243	133 243	7 049	81 448	37 206		133 243

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Revenue by Source

Property Rates

Property rates for the quarter amounts to R51.5 million and when comparing the YTD actual to the YTD budget, the revenue source is over-performing at a percentage of 8%. This can mainly be ascribed to the removal of the remaining 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 R23.6 million. The anticipated budgeted revenue amounted to R65.5 million, while actuals at the end of the quarter has a balance of R67.1 million, translating to the Revenue source adequately performing. 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. Focus has now shifted towards the effect of SSEG on our consumption patterns, as 30 September marks 188 consecutive days we have been without loadshedding.

Water Service

Water revenue as at end of September 2024 amounts to R21.2 million while YTD budget amounts to R22.6 million. This is an 6% under-performance consistent with the colder and wetter weather conditions and seasonal consumption patterns. As we will be entering the second quarter of the financial year, it is expected that the consumption will start to improve as the Holiday Season approaches.

Sanitation Service

Sanitation revenue amounts to R17.5 million while YTD budget amounts to R20.1 million. This translates to a 13% under-performance for this category of revenue, an improvement from the previous month. The revenue item will be monitored as it was performing adequately at the end of the previous financial year. This revenue source is still forming part of the Revenue enhancement programme.

Refuse Service

Refuse revenue as at the end of September 2024 amounts R11.6 million while the YTD budget amounts to R13.5 million. This is an under performance of 14%. 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.

Rental from Fixed Assets

The revenue for Rental from Fixed Assets for quarter 1 amounts to R404 000. This source of revenue is underperforming by 27%. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue at the end of September 2024 amounts to R2.9 million and R1.8 million respectively, which in turn equates to a 5% and 57% under-performance of the revenue source. Investment revenue, based on past trends, will start performing adequately as we start investing more of our surplus funds.

Revenue for fines, penalties and forfeits

Revenue from Fines as at end of quarter 1 amounts to R8.1 million compared to the anticipated budgeted revenue of R12.7 million. This is an under-performance of 36%, which can be ascribed to revenue recognition done for the month of August 2024. The revenue for the month

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of September 2024 will be recognised as part of the October 2024 monthly reporting, as the reports are sent to the Municipality on the 7th working day.

Transfers and Subsidies

Transfers have been recognised as at the end of September 2024 amounting to R66.8 million. It is anticipated that this result may come in-line with the budgetary predictions during the course of the financial year.

Sale of Goods and Rendering of Services

Revenue collected as at end of quarter 1 amounts to R1.6 million compared to an anticipated R2.4 million. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

Operational revenue

Revenue collected as at the end of September 2024 amounts to R856 000 compared to an anticipated R700 000. The major contributor of the revenue development charges, and landing fees.

Total revenue for the quarter ending September 2024 amounts to R69.1 million with a YTD actual of R257.9 million, compared to the R244.4 million anticipated budgeted revenue for the quarter. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the quarter ending September 2024 amounts to R78.9 million. When comparing this to the YTD budget, R91.7 million, it translates to an under performance of 14%. 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 quarter 1 amounts to R1.8 million. This expenditure item underperforming by 10%. This expenditure item will start coming inline once the upper limits for councillors are announced.

Bulk Purchases

Eskom payments for the quarter ended September 2024, amounts to R58.9 million. All payments are in respect of August invoices. September 2024 accounts will be forming part of next month's reporting.

Depreciation

Depreciation for quarter 1 amounts to R6.7 million compared to an anticipated R10 million budgeted expenditure. This expenditure item will come in-line as we head into the next quarter.

Inventory Consumed

Expenditure for this item, for the quarter ending September 2024, amounts to R2.1 million while the YTD budget amounts to R4.7 million. This expenditure item is under-performed by 54% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores and this item will improve as operations gain momentum.

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Contracted Services

Expenditure as at end of quarter 1 amounts to R11.4 million and is under-performing by 57% when compared to the YTD budget of R26.7 million. It is expected that this category of expenditure will increase as we progress as we enter the 2nd quarter of the new Financial Year.

Transfers and subsidies

Expenditure as at end of September 2024 amounts R2.1 million compared to the YTD budget of R6.4 million. An underperformance is reported. Expenditure falling under this category include Grant-in-aid, payment to the Shark Spotter programme and our contribution to the regional landfill site as well as to tourism.

Operational Cost

Operational Cost as at end of September 2024 amounts to R9.7 million while the YTD budget amounts to R22.7 million, which translates to an under performance of 57%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity.

Total expenditure as at end of quarter 1 amounts to R177.8 million in comparison to an anticipated expenditure budget of R239.6 million.

Conclusion on Financial Position and performance

The municipality is reporting a Surplus for the quarter of R81.4 million. The current cash flow is sufficient to meet the short and medium-term operational requirements and the focus now is to sustain operations in the long term. The current ratio is below the best practice norms including the liquidity position and a concerted effort is still necessary for 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 Quarterly budget statements

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

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

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

See tables below C1 and C3 for the quarter ended 30 September 2024.

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

Description	2023/24	Budget Year 2024/25							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
Financial Performance								%	
Property rates	178 261	191 257	191 257	16 829	51 490	47 814	3 676	8%	191 257
Service charges	431 020	486 846	486 846	41 021	117 418	121 711	(4 294)	-4%	486 846
Investment revenue	13 203	12 448	12 448	1 325	2 959	3 112	(154)	-5%	12 448
Transfers and subsidies - Operational	166 503	176 893	179 860	1 867	66 782	46 265	20 516	44%	179 860
Other own revenue	120 740	105 822	105 822	8 098	19 206	25 468	(6 261)	-25%	105 822
Total Revenue (excluding capital transfers and	909 728	973 266	976 233	69 140	257 855	244 371	13 484	6%	976 233
Employee costs	312 820	370 938	370 938	28 601	78 963	91 701	(12 738)	-14%	370 938
Remuneration of Councillors	7 376	7 879	7 879	594	1 773	1 970	(196)	-10%	7 879
Depreciation and amortisation	48 851	40 002	40 002	–	6 667	10 000	(3 333)	-33%	40 002
Interest	20 922	14 063	14 063	–	31	3 516	(3 484)	-99%	14 063
Inventory consumed and bulk purchases	214 280	250 658	245 658	26 551	61 127	61 414	(287)	-0%	245 658
Transfers and subsidies	9 208	12 283	17 283	–	2 064	6 358	(4 295)	-68%	17 283
Other expenditure	260 712	275 053	278 020	7 777	27 213	64 674	(37 461)	-58%	278 020
Total Expenditure	874 170	970 877	973 844	63 523	177 839	239 634	(61 795)	-26%	973 844
Surplus/(Deficit)	35 558	2 389	2 389	5 617	80 015	4 737	75 278	1589%	2 389
Transfers and subsidies - capital (monetary allocations)	50 164	130 854	130 854	1 432	1 432	32 468	(31 036)	-96%	130 854
Transfers and subsidies - capital (in-kind)	33	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	85 755	133 243	133 243	7 049	81 448	37 206	44 242	119%	133 243
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	85 755	133 243	133 243	7 049	81 448	37 206	44 242	119%	133 243
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	193 192	3 505	4 937	48 298	(43 361)	-90%	193 192
Capital transfers recognised	44 924	107 616	107 616	3 391	4 823	26 904	(22 081)	-82%	107 616
Borrowing	35 920	50 033	52 932	19	19	13 233	(13 214)	-100%	52 932
Internally generated funds	23 434	25 511	32 643	95	95	8 161	(8 066)	-99%	32 643
Total sources of capital funds	104 279	183 160	193 192	3 505	4 937	48 298	(43 361)	-90%	193 192
Financial position									
Total current assets	560 528	466 245	456 141		569 663				456 141
Total non current assets	1 333 926	1 415 909	1 425 940		1 332 196				1 425 940
Total current liabilities	442 459	439 810	439 737		368 452				439 737
Total non current liabilities	192 078	199 510	199 510		191 817				199 510
Community wealth/Equity	1 259 918	1 242 834	1 242 834		1 341 591				1 242 834
Cash flows									
Net cash from (used) operating	(775 382)	153 694	153 694	16 580	(20 780)	39 497	60 277	153%	866 384
Net cash from (used) investing	(114 140)	(179 210)	(189 242)	(3 505)	(4 937)	48 298	53 235	110%	197 142
Net cash from (used) financing	–	29 662	29 662	76	(28)	–	28		50 033
Cash/cash equivalents at the month/year end	(794 444)	63 886	53 855	–	139 687	147 535	7 848	5%	1 278 991
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	54 027	11 215	10 139	7 479	278 789	–	–	–	361 650
Creditors Age Analysis									
Total Creditors	2 501	–	–	–	–	–	–	–	2 501

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end September 2024 amounts to R70.6 million, this is an overperformance of 6.3%. The detail on revenue per item can be seen on executive summary.

Expenditure by vote

The expenditure by vote as at September 2024 amounts R63.5 million. The total expenditure budget is under performing by 25.8%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council		-	3 004	3 004	(1 280)	2 948	751	2 197	292.6%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 656	122	10 373	16 664	(6 291)	-37.7%	66 656
Vote 3 - Community Services		134 298	153 695	153 695	9 650	33 681	37 191	(3 510)	-9.4%	153 695
Vote 4 - Corporate Services		2 368	19	19	153	228	-	228		19
Vote 5 - Financial Services		209 749	224 929	224 929	19 757	66 618	57 582	9 036	15.7%	224 929
Vote 6 - Economic Development & Planning		29 638	111 335	114 302	571	1 463	28 576	(27 113)	-94.9%	114 302
Vote 7 - Engineering Services		482 307	544 481	544 481	41 599	143 975	136 075	7 900	5.8%	544 481
Total Revenue by Vote	2	959 797	1 104 120	1 107 087	70 572	259 287	276 839	(17 553)	-6.3%	1 107 087
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 945	709	2 213	3 111	(899)	-28.9%	12 945
Vote 2 - Office of the Municipal Manager		28 496	32 114	32 114	2 496	5 880	7 850	(1 969)	-25.1%	32 114
Vote 3 - Community Services		249 539	252 128	257 128	14 627	42 761	64 306	(21 546)	-33.5%	257 128
Vote 4 - Corporate Services		66 195	89 641	89 641	4 769	15 395	22 410	(7 015)	-31.3%	89 641
Vote 5 - Financial Services		63 038	70 683	70 683	4 513	10 737	16 788	(6 051)	-36.0%	70 683
Vote 6 - Economic Development & Planning		43 038	52 018	54 985	2 894	12 934	13 675	(741)	-5.4%	54 985
Vote 7 - Engineering Services		412 044	461 348	456 348	33 516	87 920	111 494	(23 573)	-21.1%	456 348
Total Expenditure by Vote	2	874 170	970 877	973 844	63 523	177 839	239 634	(61 795)	-25.8%	973 844
Surplus/ (Deficit) for the year	2	85 627	133 243	133 243	7 049	81 448	37 206	44 242	118.9%	133 243

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Capital expenditure

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

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 3 - Community Services		3 636	5 705	5 905	1 208	1 208	1 476	(269)	-18%	5 905
Vote 4 - Corporate Services		1 070	1 518	1 518	-	-	379	(379)	-100%	1 518
Vote 7 - Engineering Services		42 557	141 206	146 549	1 897	3 329	36 637	(33 309)	-91%	146 549
Total Capital Multi-year expenditure	4.7	47 263	148 429	153 972	3 104	4 536	38 493	(33 957)	-88%	153 972
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	731	-	-	183	(183)	-100%	731
Vote 3 - Community Services		1 021	3 496	3 698	-	-	925	(925)	-100%	3 698
Vote 4 - Corporate Services		699	642	642	-	-	160	(160)	-100%	642
Vote 5 - Financial Services		33	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		54 846	30 593	34 149	401	401	8 537	(8 136)	-95%	34 149
Total Capital single-year expenditure	4	57 049	34 731	39 219	401	401	9 805	(9 404)	-96%	39 219
Total Capital Expenditure	3	104 311	183 160	193 192	3 505	4 937	48 298	(43 361)	-90%	193 192
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 880	81	81	2 720	(2 639)	-97%	10 880
Executive and council		149	-	731	-	-	183	(183)	-100%	731
Finance and administration		17 073	9 350	10 150	81	81	2 537	(2 457)	-97%	10 150
Community and public safety		4 207	6 302	6 653	1 208	1 208	1 663	(456)	-27%	6 653
Community and social services		3 909	304	656	-	-	164	(164)	-100%	656
Sport and recreation		-	4 455	4 455	1 208	1 208	1 114	94	8%	4 455
Public safety		298	1 542	1 542	-	-	385	(385)	-100%	1 542
Economic and environmental services		12 288	47 401	48 338	-	-	12 085	(12 085)	-100%	48 338
Planning and development		301	-	-	-	-	-	-	-	-
Road transport		11 987	47 401	48 338	-	-	12 085	(12 085)	-100%	48 338
Trading services		70 593	120 108	127 320	2 217	3 649	31 830	(28 181)	-89%	127 320
Energy sources		19 492	26 065	29 759	-	-	7 440	(7 440)	-100%	29 759
Water management		33 290	45 070	48 538	1 643	1 643	12 134	(10 491)	-86%	48 538
Waste water management		17 811	46 673	46 673	573	2 005	11 668	(9 663)	-83%	46 673
Waste management		-	2 300	2 350	-	-	587	(587)	-100%	2 350
Total Capital Expenditure - Functional Classification	3	104 311	183 160	193 192	3 505	4 937	48 298	(43 361)	-90%	193 192
Funded by										
National Government		29 398	29 331	29 331	2 154	3 586	7 333	(3 747)	-51%	29 331
Provincial Government		15 527	78 285	78 285	1 238	1 238	19 571	(18 334)	-94%	78 285
Transfers recognised - capital		44 924	107 616	107 616	3 391	4 823	26 904	(22 081)	-82%	107 616
Borrowing	6	35 920	50 033	52 932	19	19	13 233	(13 214)	-100%	52 932
Internally generated funds		23 434	25 511	32 643	95	95	8 161	(8 066)	-99%	32 643
Total Capital Funding	7	104 279	183 160	193 192	3 505	4 937	48 298	(43 361)	-90%	193 192

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the quarter equals R4 937 055.07, which translates to a 3% spent when comparing it to the YTD budget.

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.

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

Capital Grants Analysis

Grants	Original Budget	Amended Budget	Q1-YTD Expenditure
MIG	18 895 912,00	18 895 912,00	3 585 591,57
WATER SERVICE INFRASTRUCTURE GRANT	10 434 783,00	10 434 783,00	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	16 650 000,00	16 650 000,00	9 000,00
HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT	60 351 000,00	60 351 000,00	1 228 728,34
FIRE SERVICES CAPACITY GRANT	980 000,00	980 000,00	-
LIBRARY CONDITIONAL GRANT	304 345,00	304 345,00	-
AFR	25 510 549,00	31 745 206,00	94 950,00
BORROWINGS	50 033 373,00	53 830 324,00	18 785,16
TOTAL	183 159 962,00	193 191 570,00	4 937 055,07

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

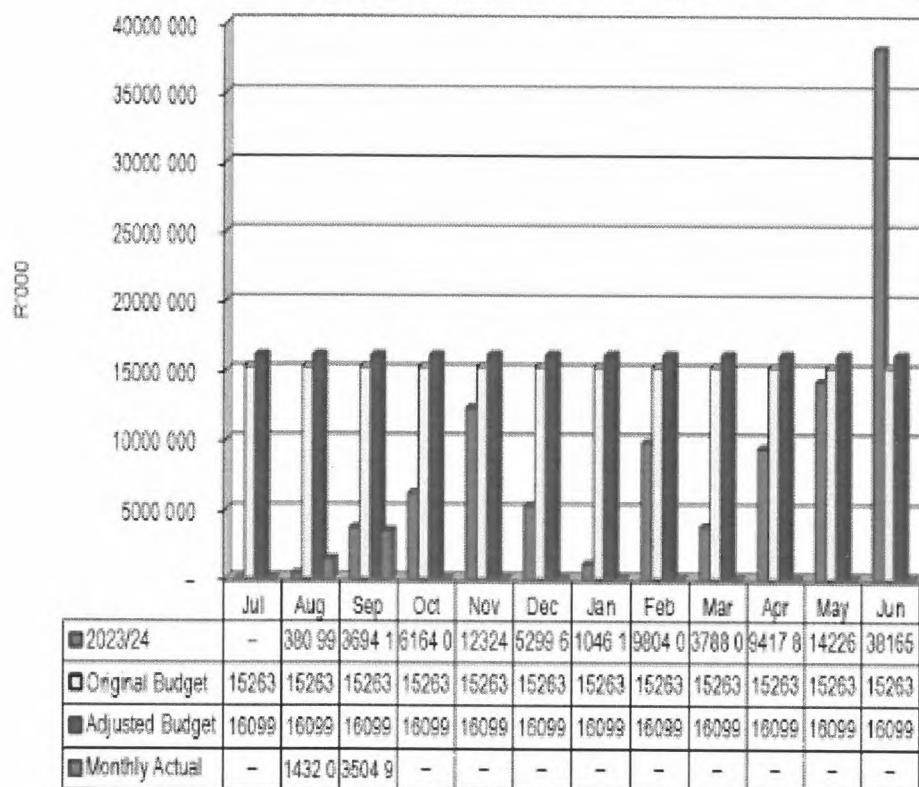
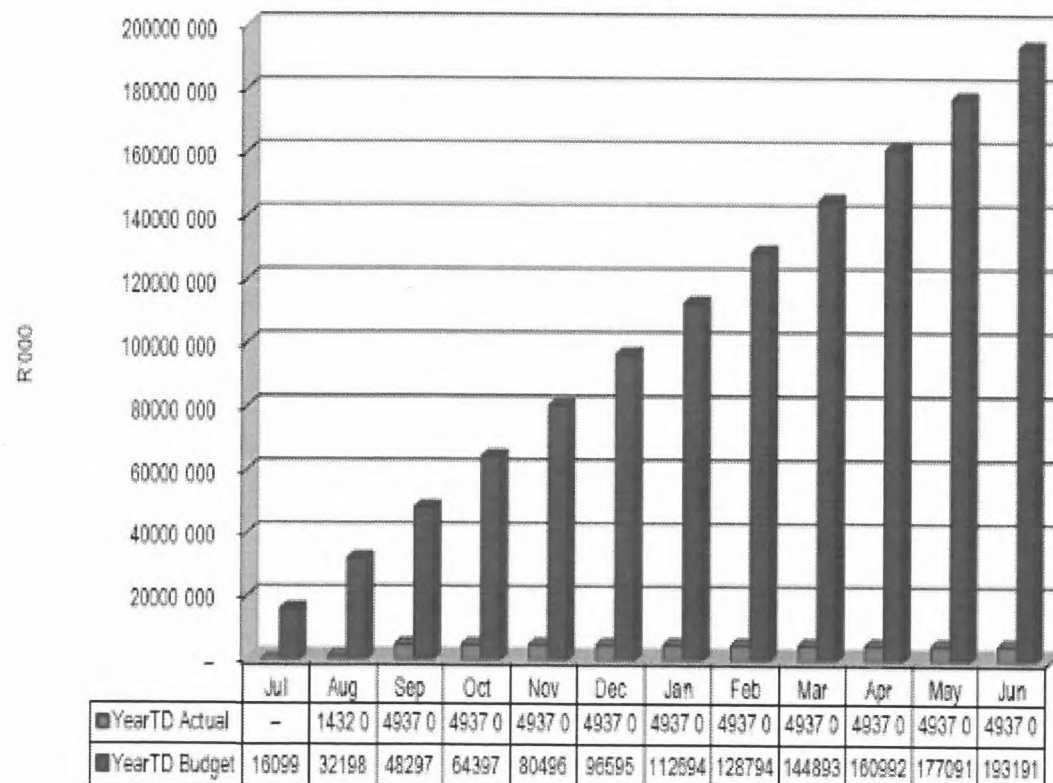


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		165 432	60 220	50 116	139 687	50 116
Trade and other receivables from exchange transactions		54 528	75 841	75 841	78 000	75 841
Receivables from non-exchange transactions		40 213	97 230	97 230	50 444	97 230
Current portion of non-current receivables		9	11	11	9	11
Inventory		15 845	20 180	20 180	16 137	20 180
VAT		283 602	212 584	212 584	283 897	212 584
Other current assets		898	180	180	1 487	180
Total current assets		560 528	466 245	456 141	569 663	456 141
Non current assets						
Investment property		14 050	12 692	12 692	14 050	12 692
Property, plant and equipment		1 319 839	1 403 181	1 413 213	1 318 108	1 413 213
Heritage assets		38	35	35	38	35
Total non current assets		1 333 926	1 415 909	1 425 940	1 332 196	1 425 940
TOTAL ASSETS		1 894 455	1 882 153	1 882 081	1 901 859	1 882 081
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	1 103	20 171	1 103
Consumer deposits		11 362	9 848	9 848	11 588	9 848
Trade and other payables from exchange transactions		125 575	86 278	89 173	29 492	89 173
Trade and other payables from non-exchange transactions		(31 261)	(13 526)	(16 493)	(18 366)	(16 493)
Provision		47 936	116 950	116 950	48 258	116 950
VAT		268 421	239 157	239 157	277 309	239 157
Total current liabilities		442 459	439 810	439 737	368 452	439 737
Non current liabilities						
Financial liabilities		107 718	130 734	130 734	107 718	130 734
Provision		13 801	10 320	10 320	13 540	10 320
Other non-current liabilities		70 559	58 456	58 456	70 559	58 456
Total non current liabilities		192 078	199 510	199 510	191 817	199 510
TOTAL LIABILITIES		634 536	639 320	639 247	560 268	639 247
NET ASSETS	2	1 259 918	1 242 834	1 242 834	1 341 591	1 242 834
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 237	1 167 034	1 167 034	1 264 910	1 167 034
Reserves and funds		76 681	75 800	75 800	76 681	75 800
TOTAL COMMUNITY WEALTH/EQUITY	2	1 259 918	1 242 834	1 242 834	1 341 591	1 242 834

The table above reflects the statement of financial position of the municipality. The total current assets at the end of September 2024 amounts to R569.7 million. The municipality reports total short-term investments at R152.9 million. The municipality reports a cashbook deficit of R13.2 million.

The current liabilities at the end of quarter 1 amounts R368.5 million. The current ratio for the period equates 1.55:1, 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.

BITOU LOCAL MUNICIPALITY

Cash flow analysis

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description R thousands	Ref	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	Budget Year 2024/25				
						YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		644	175 067	175 067	14 654	46 053	43 767	2 287	5%	175 067
Service charges		-	434 972	434 972	25 642	84 301	108 743	(24 442)	-22%	434 972
Other revenue		67	26 596	26 596	4 797	18 704	6 649	12 055	181%	26 596
Transfers and Subsidies - Operational		6 262	176 723	176 723	2 121	70 824	45 187	25 637	57%	176 723
Transfers and Subsidies - Capital		-	130 854	130 854	10 284	10 284	32 468	(22 184)	-68%	130 854
Interest		11 284	12 448	12 448	2 767	5 510	3 112	2 398	77%	12 448
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(793 639)	(776 920)	(776 920)	(43 684)	(254 360)	(194 230)	60 130	-31%	(64 231)
Interest		-	(14 063)	(14 063)	-	(31)	(3 516)	(3 484)	99%	(14 063)
Transfers and Subsidies		-	(11 983)	(11 983)	-	(2 064)	(2 683)	(620)	23%	(11 983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(775 382)	153 694	153 694	16 580	(20 780)	39 497	60 277	153%	866 384
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	3 950	3 950	-	-	-	-		3 950
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(114 140)	(183 160)	(193 192)	(3 505)	(4 937)	48 298	53 235	110%	193 192
NET CASH FROM/(USED) INVESTING ACTIVITIES		(114 140)	(179 210)	(189 242)	(3 505)	(4 937)	48 298	53 235	110%	197 142
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	50 033	50 033	-	-	-	-		50 033
Increase (decrease) in consumer deposits		-	-	-	76	226	-	226	0%	-
Payments										
Repayment of borrowing		-	(20 372)	(20 372)	-	(254)	-	254	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	29 662	29 662	76	(28)	-	28	0%	50 033
NET INCREASE/(DECREASE) IN CASH HELD		(889 522)	4 146	(5 885)	13 150	(25 745)	87 795			1 113 559
Cash/cash equivalents at beginning		95 078	59 740	59 740		165 432	59 740			165 432
Cash/cash equivalents at month/year end		(794 444)	63 886	53 855		139 687	147 535			1 278 991

The municipality is reporting a deficit of R20.8 million on actual net cash from operating activities for quarter 1. 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.

Actual net cash **(used)** on investing activities is reported at R4.9 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 September 2024 amounts to R 28 000. The previous bi-annual redemption was done in June 2024. The next payment will occur in December 2024:

The municipality reports cash and cash equivalents amounting to R139.7 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 - Q1 First Quarter

Description	NT Code	Budget Year 2024/25								Total	Total over 90 days	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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 577	2 735	2 660	2 427	86 821	-	-	-	102 221	89 249	25	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	18 351	1 688	804	484	15 907	-	-	-	37 234	16 391	68	-
Receivables from Non-exchange Transactions - Property Rates	1400	12 280	2 527	2 252	1 169	42 339	-	-	-	60 567	43 508	121	-
Receivables from Exchange Transactions - Waste Water Management	1500	9 422	2 478	2 257	1 918	96 228	-	-	-	112 303	98 146	87	-
Receivables from Exchange Transactions - Waste Management	1600	6 116	1 607	1 405	1 253	57 721	-	-	-	68 102	58 975	45	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	282	179	762	228	(20 227)	-	-	-	(18 777)	(19 999)	1	-
Total By Income Source	2000	54 027	11 215	10 139	7 479	278 789	-	-	-	361 650	286 269	347	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	745	252	227	129	1 949	-	-	-	3 302	2 079	-	-
Commercial	2300	6 229	730	442	330	4 722	-	-	-	12 452	5 052	-	-
Households	2400	47 053	10 234	9 471	7 020	272 117	-	-	-	345 895	279 138	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	54 027	11 215	10 139	7 479	278 789	-	-	-	361 650	286 269	-	-

Debtor’s age analysis

The debtors’ book of the municipality reflects R 278.8 million on outstanding debtors older than 121 days and a total outstanding amount of R 361.7 million.

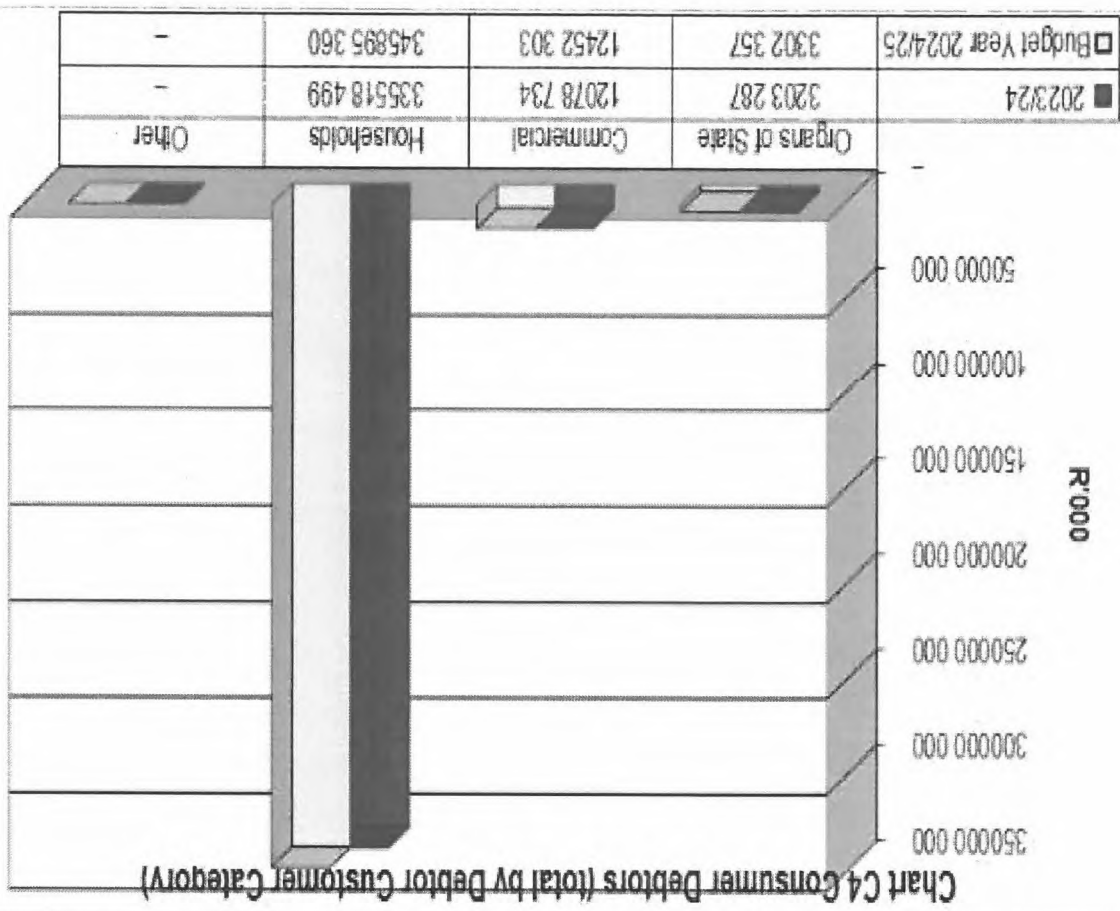
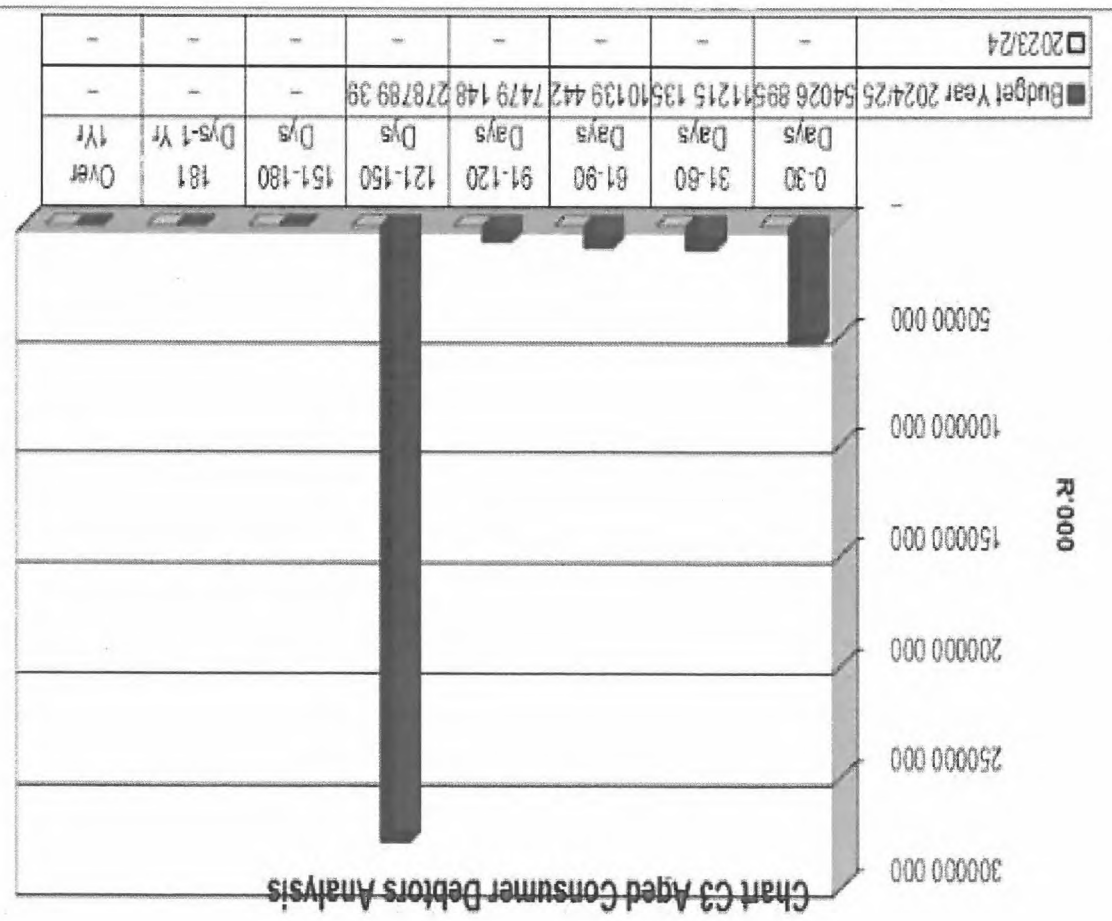
The contributors to the outstanding debt remain the household debt which represent 95.6% of total debt, followed by businesses with 3.4% and organs of state contributing 0.9%

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 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 the quarter 1 is 84%. See below debtor payment percentage breakdown achieved for the quarter.

DEBTOR PAYMENT % ACHIEVED

DETAILS	Jul-24	Aug-24	Sep-24	Annual
Gross Debtors Opening Balance	335 576 739,61	335 967 417,84	348 643 406,50	335 576 739,61
Billed Revenue	67 185 354,63	66 598 460,77	67 185 014,27	200 968 829,67
Gross Debtors Closing Balance	335 967 417,84	346 643 406,50	361 650 019,63	361 650 019,63
Bad Debt Written off	5 709 353,25	655 855,22		6 365 208,47
Payment received	61 085 323,15	55 266 616,89	54 178 401,14	168 530 341,18
Billed Revenue	67 185 354,63	66 598 460,77	67 185 014,27	200 968 829,67
% Debtor payment achieved	91%	84%	81%	84%



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

6.1 Supporting Table SC4

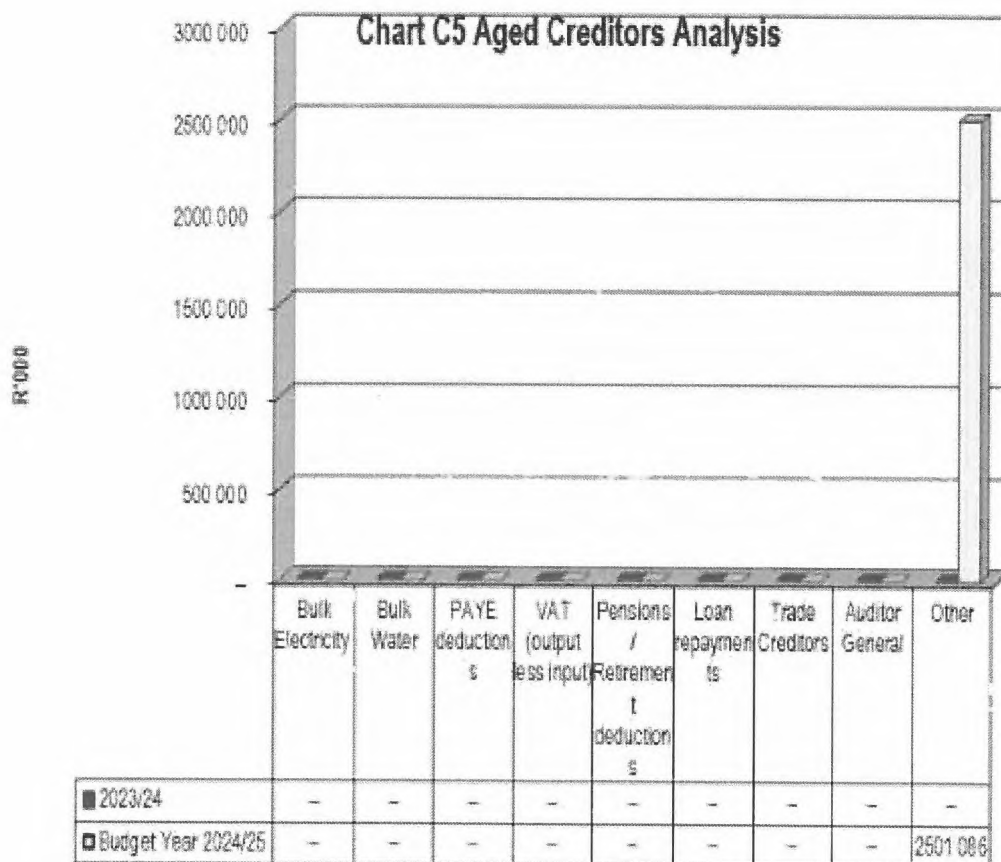
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2024/25									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	2 501	-	-	-	-	-	-	-	2 501	-
Total By Customer Type	1000	2 501	-	-	-	-	-	-	-	2 501	-

Creditors Age Analysis

The municipality reports a total amount of R2.5 million on trade creditors at end September 2024



BITOU LOCAL MUNICIPALITY

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter														
Investments by maturity Name of institution & investment ID	Ref	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														
Absa Bank 9378543662		Call deposit	Call deposit	No	Variable	8.400	No	No	N/A	8 287	92	(8 379)	-	-
Absa Bank 9377092408-3		Call deposit	Call deposit	No	Variable	8.400	No	No	N/A	3 011	34	(3 044)	-	-
Absa Bank 9380348553		Call deposit	Call deposit	No	Variable	8.900	No	No	N/A	19 788	145	-	-	19 933
Standard Bank 488607000-079		Call deposit	Call deposit	No	Variable	8.250	No	No	N/A	5 416	36	-	-	5 453
Standard Bank 488607000-078		Call deposit	Call deposit	No	Variable	8.250	No	No	N/A	5 416	36	-	-	5 453
Absa Bank 9381946782		Call deposit	Call deposit	No	Variable	8.900	No	No	N/A	11 900	87	-	-	11 987
Absa Bank 2081502443		180 days	Fixed deposit	No	Fixed	9.390	No	No	10/09/2024	10 280	183	(10 463)	-	-
Nedbank 037881052406		365 days	Fixed deposit	No	Fixed	9.020	No	No	11/09/2025	-	-	-	50 000	50 000
Standard bank 488607000-087		360 days	Fixed deposit	No	Fixed	8.850	No	No	06/09/2025	-	-	-	47 745	47 745
Standard bank 488607000-088		150 days	Fixed deposit	No	Fixed	9.025	No	No	08/02/2025	-	-	-	12 385	12 385
Municipality sub-total										64 099	613		110 130	152 956

Investment portfolio analysis

The municipality has investments with a total value of R110.1 million as at September 2024. 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 (M03)
WATER SERVICES INFRASTRUCTURE GRANT	-
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	228 080,18
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	580 073,30
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	52 542,02
EQUITABLE SHARE	64 228 000,00
HUMAN SETTLEMENT DEVELOPMENT - OPERATIONAL	-
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	23 862,02
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	1 669 075,42
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	1 432 084,88
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP PROVINCES (BENEFICIARIES)	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

68 213 717,82

The table above reflects the income recognition done for the quarter ending September 2024.

Grant Description	Year- To-Date Actual Balance (M03)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT RECEIPTS	-
MUNICIPAL INFRASTRUCTURE GRANT RECEIPTS	6 284 000,00
WATER SERVICES INFRASTRUCTURE GRANT RECEIPTS	4 000 000,00
LOCAL GOVERNMENT, WATER AND RELATED SETA RECEIPTS	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	3 303 000,00
SETA RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT RECEIPTS	1 800 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT RECEIPTS	320 869,57
THUSONG SERVICES CENTRES - OPERATIONAL RECEIPTS	-
COMMUNITY LIBRARY SERVICES	1 172 000,00
COMMUNITY DEVELOPMENT WORKERS	-
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EQUITABLE SHARE	64 228 000,00
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

81 107 869,57

The table above reflects the grant receipts up until September 2024.

Municipal manager's quality certification

Municipal manager's quality certification

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

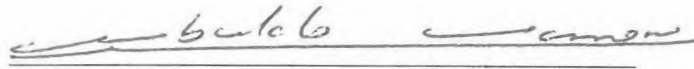
QUALITY CERTIFICATE

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

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

Ending 30 September 2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: M Memani

Acting Municipal Manager of Bitou Local Municipality – WC047

Date

9/10/2024

Bitou Municipality

First Quarter Top Layer SDBIP Report (July 2024 - September 2024)

Office of the Municipal Manager

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2024					Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
				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 2025/26 financial year to the Audit Committee by 30 June 2025	Risk Based Audit Plan compiled and submitted to the Audit Committee	0	0	N/A			0	0	N/A
TL2	Office of the Municipal Manager	Complete 90% of audits as scheduled in the RBAP applicable for 2024/25 by 30 June 2025 (Actual audits completed divided by the audits scheduled for the year) x100	% of audits completed	0%	0%	N/A			0%	0%	N/A
TL3	Office of the Municipal Manager	Complete the annual risk assessment for 2025/26 and submit to the RMC by 31 March 2025	Risk assessment completed and submitted to the RMC	0	0	N/A			0	0	N/A
TL4	Office of the Municipal Manager	Review and submit the IDP for the 2025/26 financial year to Council by 31 May 2025	Draft IDP compiled and submitted to Council	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 2025	Number of evaluations completed	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 2023/24 by 30 December 2024	Number of evaluations completed	0	0	N/A			0	0	N/A
TL7	Office of the Municipal Manager	Spend 100% of the municipal capital budget on capital projects by 30 June 2025 {(Actual amount spent on projects /Total amount budgeted for capital projects)X100}	% budget spent	10%	3%	R	[D43] Municipal Manager: The Municipal Manager started on the 02 of September 2024 and will review all Capital Expenditure and Demand Management Plan and address with all Directors and Managers. (September 2024)	[D43] Municipal Manager: The Municipal Manager started on the 02 of September 2024 and will review all Capital Expenditure and Demand Management Plan and address with all Directors and Managers. (September 2024)	10%	3%	R
TL8	Office of the Municipal Manager	Review the Organisational Structure by 30 May 2025	Organisational Structure reviewed by 30 May 2025	0	0	N/A			0	0	N/A

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	7
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
Q	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0

G2	KPI Well Met	100 001% <= Actual/Target <= 149 999%	0
B	KPI Extremely Well Met	150 000% <= Actual/Target	0
	Total KPIs.		8

Economic Development and Planning

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2024					Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL41	Economic Development and Planning	Spend 100% of the budget allocated for the upgrade of sewer reticulation for 134 Ebenezer (Portion 4) 708 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	10%	G	[D288] Manager Human Settlements Contractor appointed (July 2024) [D288] Manager Human Settlements Contractor established in the first week of August 2024 (August 2024) [D288] Manager Human Settlements 10% spent (September 2024)	[D288] Manager Human Settlements Not Applicable (July 2024) [D288] Manager Human Settlements Not Applicable (August 2024) [D288] Manager Human Settlements Not Applicable (September 2024)	10%	10%	G
TL42	Economic Development and Planning	Spend 100% of the budget allocated for the upgrade of sewer reticulation 255 erven Ebenezer (Portion 3) 725 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	10%	G	[D289] Manager Human Settlements Contractor appointed (July 2024) [D289] Manager Human Settlements Contractor established in the last week of August 2024 (August 2024) [D289] Manager Human Settlements 10% spent (September 2024)	[D289] Manager Human Settlements Not Applicable (July 2024) [D289] Manager Human Settlements Not Applicable (August 2024) [D289] Manager Human Settlements Not Applicable (September 2024)	10%	10%	G
TL43	Economic Development and Planning	Spend 100% of the budget allocated for the construction of sewer reticulation for 100 erven Qolweni/ Bossiesgrf Phase 4B5 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	2%	R	[D290] Manager Human Settlements Payment Certificate no 3 (July 2024) [D290] Manager Human Settlements Expenditure is delayed due to poor performance of the Contractor (August 2024) [D290] Manager Human Settlements The contractor underperforms (September 2024)	[D290] Manager Human Settlements Not Applicable (July 2024) [D290] Manager Human Settlements Contractor served with progress improvement letter (August 2024) [D290] Manager Human Settlements Contract terminated (September 2024)	10%	2%	R
TL44	Economic Development and Planning	Spend 100% of the budget allocated for the construction of water reticulation for 134 erven Ebenezer (Portion 4) 708 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	10%	G	[D291] Manager Human Settlements Contractor appointed (July 2024) [D291] Manager Human Settlements Contractor established in August 2024 (August 2024) [D291] Manager Human Settlements 10% spent (September 2024)	[D291] Manager Human Settlements Not Applicable (July 2024) [D291] Manager Human Settlements Not Applicable (August 2024) [D291] Manager Human Settlements Not Applicable (September 2024)	10%	10%	G

TL45	Economic Development and Planning	Spend 100% of the budget allocated for the construction of water reticulation for 255 erven Ebenezer (Portion 3) 725 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	10%	G	[D292] Manager: Human Settlements: Contractor appointed (July 2024) [D292] Manager: Human Settlements: Contractor established in last week of August 2024 (August 2024) [D292] Manager: Human Settlements: 10% spent (September 2024)	[D292] Manager: Human Settlements: Not Applicable (July 2024) [D292] Manager: Human Settlements: Not Applicable (August 2024) [D292] Manager: Human Settlements: Not Applicable (September 2024)	10%	10%	G
TL46	Economic Development and Planning	Spend 100% of the budget allocated for the Qolweni/Bossiesgiff Phase 4B upgrade of water by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	2%	R	[D293] Manager: Human Settlements: Payment Certificate no. 3 (July 2024) [D293] Manager: Human Settlements: Contractor is performing poorly (August 2024) [D293] Manager: Human Settlements: 2% spent (September 2024)	[D293] Manager: Human Settlements. Not Applicable (July 2024) [D293] Manager: Human Settlements Contractor served with performance notice letter (August 2024) [D293] Manager: Human Settlements: Contract terminated (September 2024)	10%	2%	R
TL47	Economic Development and Planning	Spend 100% of the allocated capital budget for the electrification of Ebenezer by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	0%	R	[D294] Manager: Human Settlements: Incorrectly allocated (July 2024)	[D294] Manager: Human Settlements: Re-allocate to Mr Michael Rhode (July 2024)	10%	0%	R
TL48	Economic Development and Planning	Spend 100% of the budget allocated for the road network for 255 erven with related stormwater (Ebenezer (portion 3) 725) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	10%	G	[D295] Manager: Human Settlements: Contractor Appointed (July 2024) [D295] Manager: Human Settlements: 10% spent (September 2024)	[D295] Manager: Human Settlements: Not Applicable (July 2024) [D295] Manager: Human Settlements: Not Applicable (September 2024)	10%	10%	G
TL49	Economic Development and Planning	Spend 100% of the budget allocated for the construction of road network for 134 erven with related stormwater (Ebenezer (Portion 4) 708) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	10%	G	[D296] Manager: Human Settlements: Contractor appointed (July 2024) [D296] Manager: Human Settlements: Contractor established in August 2024 (August 2024) [D296] Manager: Human Settlements: 10% spent (September 2024)	[D296] Manager: Human Settlements. Not Applicable (July 2024) [D296] Manager: Human Settlements: Not applicable (August 2024) [D296] Manager: Human Settlements: Not Applicable (September 2024)	10%	10%	G
TL50	Economic Development and Planning	Review the LED Strategy and submit to Council for consideration by 31 May 2025	LED Strategy reviewed	0	0	N/A	[D297] Manager: LED and Tourism: In a process to acquire funding and appoint a service provider to assist with formulating the LED Strategy (July 2024)	[D297] Manager: LED and Tourism: Budget request was made. Use project management or research fund to support LED Strategy (July 2024)	0	0	N/A
TL51	Economic Development and Planning	Spend 100% of the budget allocated for the construction of road network for 100 erven with related stormwater (Qolweni/ Bossiesgiff Phase 4) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	2%	R	[D298] Manager: Human Settlements: Payment Certificate no 3 (July 2024) [D298] Manager: Human Settlements: Contractor underperformed (September 2024)	[D298] Manager: Human Settlements: Not Applicable (July 2024) [D298] Manager: Human Settlements: Contract terminated (September 2024)	10%	2%	R
TL52	Economic Development and Planning	Create 330 job opportunities in terms of the EPWP by 30 September 2025	Number of job opportunities created	0	347	B	[D299] Manager: LED and Tourism: EPWP beneficiaries appointed for 6 months (July 2024)	[D299] Manager: LED and Tourism: All beneficiaries has been captured (July 2024)	0	347	B
TL53	Economic Development and Planning	Review and submit the Housing pipeline to Council by 31 May 2025	Housing pipeline reviewed and submitted to Council	0	0	N/A			0	0	N/A

TL54	Economic Development and Planning	Submit the reviewed Spatial Development Framework (SDF) to Council by 31 May 2025	Spatial Development Framework (SDF) submitted to Council	0	0	N/A			0	0	N/A
TL55	Economic Development and Planning	Develop a Growth and Development Implementation Plan (2025/26) and submit to Council for consideration by 30 June 2025	Growth and Development Implementation Plan submitted to Council	0	0	N/A			0	0	N/A
TL56	Economic Development and Planning	Spend 100% of the budget allocated for the upgrade of water reticulation for 50 erven Qolweni Bossiesgif (Phase 4) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	0%	R	[D303] Manager: Human Settlements: Payment Certificate no. 3 (July 2024) [D303] Manager: Human Settlements: In the previous financial year, there was a budget for servicing of 100 erven. The project commenced in May 2024 and was planned to be completed by August 2024. The Contractor under performed and the contract has eventually been terminated. Attached is a letter from Province not supporting our application for a rollover, meaning that the project is not funded. The attached letter also advises that the servicing of 50 erven not to be considered but rather use the R10m in servicing the 100 erven project since it was already committed. (September 2024)	[D303] Manager: Human Settlements: Not Applicable (July 2024) [D303] Manager: Human Settlements: KPI to be deleted (September 2024)	10%	0%	R
TL57	Economic Development and Planning	Spend 100% of the budget allocated for the construction of road network for 50 erven with related stormwater (Qolweni Bossiesgif (Phase 4) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	0%	R	[D304] Manager: Human Settlements: Payment Certificate no. 3 (July 2024) [D304] Manager: Human Settlements: In the previous financial year, there was a budget for servicing of 100 erven. The project commenced in May 2024 and was planned to be completed by August 2024. The Contractor under performed and the contract has eventually been terminated. Attached is a letter from Province not supporting our application for a rollover, meaning that the project is not funded. The attached letter also advises that the servicing of 50 erven not to be considered but rather use the R10m in servicing the 100 erven project since it was already committed. (September 2024)	[D304] Manager: Human Settlements: KPI to be deleted (September 2024)	10%	0%	R

TL58	Economic Development and Planning	Spend 100% of the budget allocated for the upgrade of sewer reticulation for 50 erven Qolweni Bossiesgif (Phase 4) by 30 June 2025((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	10%	0%	R	[D305] Manager: Human Settlements: Payment Certificate no. 3 (July 2024) [D305] Manager: Human Settlements: In the previous financial year, there was a budget for servicing of 100 erven. The project commenced in May 2024 and was planned to be completed by August 2024. The Contractor under performed and the contract has eventually been terminated. Attached is a letter from Province not supporting our application for a rollover, meaning that the project is not funded. The attached letter also advises that the servicing of 50 erven not to be considered but rather use the R10m in servicing the 100 erven project since it was already committed. (September 2024)	[D305] Manager: Human Settlements: Not Applicable (July 2024) [D305] Manager: Human Settlements: KPI to be deleted (September 2024)	10%	0%	R
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Summary of Results: Economic Development and Planning

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	4
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	6
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
Total KPIs:			18

Financial Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2024					Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL9	Financial Services	Provide subsidies for free basic services to indigent households as at 30 June 2025	Number of indigent households receiving subsidies for free basic services as per Financial System	0	0	N/A			0	0	N/A
TL10	Financial Services	Number of residential properties with piped water which are connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of residential properties billed for piped water	0	0	N/A			0	0	N/A

TL11	Financial Services	Number of residential properties with electricity which are connected to the municipal electrical infrastructure network(credit and prepaid electrical metering and excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties billed credit meter and prepaid meters connected to the network	0	0	N/A			0	0	N/A
TL12	Financial Services	Number of residential properties with sanitation services to which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2025	Number of residential properties which are billed for sewerage	0	0	N/A			0	0	N/A
TL13	Financial Services	Number of residential properties for which refuse is removed from, once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	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 2025 (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	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 2025 ((Total outstanding service debtors (net debtors)/ revenue received for services)X100)	% of outstanding service debtors	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 2025 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) as per Circular 71	Number of months it takes to cover fixed operating expenditure with available cash	0	0	N/A			0	0	N/A
TL17	Financial Services	Achieve a debtor payment percentage of 90% by 30 June 2025 (Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance - Bad Debts Written Off)/Billed Revenue x 100	% debtor payment achieved	0%	0%	N/A			0%	0%	N/A

Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period	9
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R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			9

Corporate Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2024					Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL18	Corporate Services	Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan by 30 June 2025 {(Number of people from employment equity target groups/total vacant positions in terms of equity)x 100}	% of people employed	0%	0%	N/A			0%	0%	N/A
TL19	Corporate Services	Spend 100% of the 0 20% of operational budget on training by 30 June 2025 {(Actual total training expenditure divided by total operational budget)x100}	% budget spent	0%	0%	N/A			0%	0%	N/A
TL20	Corporate Services	Review the "System of Operational Delegations" and submit to Council by 30 June 2025	System of operational delegations submitted to Council	0	0	N/A			0	0	N/A
TL21	Corporate Services	Spend 100% of the allocated capital budget for ICT by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	0%	0%	N/A			0%	0%	N/A
TL22	Corporate Services	Review the HR Strategy and Plan and submit to Council by 30 May 2025	HR Strategy and Plan reviewed and submitted to Council by 30 May 2024	0	0	N/A			0	0	N/A
TL23	Corporate Services	Review 5 HR Policies by 31 March	Number of policies reviewed	0	0	N/A			0	0	N/A

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75 000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0

	Total KPIs:	6
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Engineering Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2024					Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL24	Engineering Services	Limit unaccounted for water to less than 30% by 30 June 2025 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100}	% water losses	0%	0%	N/A			0%	0%	N/A
TL25	Engineering Services	Limit unaccounted for electricity to less than 10% as at 30 June 2025 {(Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100}	% unaccounted electricity	0%	0%	N/A			0%	0%	N/A
TL26	Engineering Services	Spend 100% of the approved capital budget for Waste Water services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	10%	4%	R	[D255] Manager: Water & Quality Control: Total Capital spending 4,35 Total Budget= R 46 673 362.00 Expenditure = R 2 005 300 22 Includes Human Settlement R 24 622 850.00 with R0 spending (September 2024)	[D255] Manager: Water & Quality Control Fast Trak implementation Capital projects Contractor appointed Upgrade Kurland WWTW (September 2024)	10%	4%	R
TL27	Engineering Services	Spend 100% of the approved capital budget for Electrical & Mechanical services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	10%	0%	R	[D256] Manager Electrical & Energy Services: As a result of critical vacancies not being filled performance in the Department is slow Currently busy with appointment letter to process order on the system (September 2024)	[D256] Manager Electrical & Energy Services: Vacant position to be filled (September 2024)	10%	0%	R
TL28	Engineering Services	Spend 100% of the approved capital budget for Water services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	10%	13%	G2	[D257] Manager: Water & Quality Control: Capital spending Water 13% Total Budget R 45 570 332 00 Spending R 5 774 834.46 (September 2024)		10%	13%	G2
TL29	Engineering Services	Spend 100% of the approved capital budget for Roads & Storm Water services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet)	% budget spent	10%	0%	R	[D258] Manager Roads, Transport and Stormwater Maintenance. Performance is expected in next term (September 2024)	[D258] Manager Roads, Transport and Stormwater Maintenance: Targets to be set correctly (September 2024)	10%	0%	R
TL30	Engineering Services	Spend 100% of MIG Funding allocation by 30 June 2025 {(Total actual MIG expenditure /Total MIG amount budgeted)x100}	% budget spent	10%	8.20%	O	[D259] Manager Programme Management: he reported Expenditure is currently at 8.2% The actual expenditure exceeds this, but MIG MIS challenges delayed reporting by 1 month. (September 2024)	[D259] Manager Programme Management. Expenditure for September to be reported on October 2024. (September 2024)	10%	8.20%	O

TL31	Engineering Services	Spend 100% of the allocated capital budget for Fleet Management by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	1%	R	[D260] Manager Programme Management: not required for period (July 2024) [D260] Manager Programme Management: not required for period (August 2024) [D260] Manager Programme Management: Actuals not available at time of report (September 2024)	[D260] Manager Programme Management: n/a (July 2024) [D260] Manager Programme Management: n/a (August 2024) [D260] Manager Programme Management: BTO to finalize before SDBIP reporting (September 2024)	10%	1%	R
TL32	Engineering Services	Conduct 550 potential electricity theft investigations annually by 30 June 2024	Number of inspections conducted	100	228	B	[D261] Manager Electrical & Energy Services: KPI Target Achieved (September 2024)	[D261] Manager Electrical & Energy Services: No Corrective Measure Required (September 2024)	100	228	B
TL33	Engineering Services	Spend 100% of the allocated capital budget for the upgrade of Brakkloof 66kV new to 20MVA transformer from firm capacity and allow for maintenance on existing by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	0%	R	[D262] Manager Electrical & Energy Services: Consultants currently busy with design phase (September 2024)	[D262] Manager Electrical & Energy Services: As a result of critical vacancies not being filled performance in the Department is slow. Vacancies to be filled (September 2024)	10%	0%	R
TL34	Engineering Services	Spend 100% of the allocated capital budget for the upgrade of Kurland WTW from 0.6 to 1 2 MI by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	0%	R	[D263] Manager: Water & Quality Control: Budget R 14 734 961-00 Expenditure R 0-00 Combined WSIG and own funding (September 2024)	[D263] Manager: Water & Quality Control: Tender for M&E in evaluation process (September 2024)	10%	0%	R
TL35	Engineering Services	Spend 100% of the budget allocated for the Kurland Waste Water Treatment Works (WWTW) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100}	% budget spent	10%	16%	B	[D264] Manager: Water & Quality Control: Budget R 12 223 012-00 Expenditure R 1 986 515-06 (September 2024)		10%	16%	B

Summary of Results: Engineering Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	6
G	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
Total KPIs:			12

Community Services

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2024					Overall Performance for Quarter ending September 2024 to Quarter ending September 2024		
				Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R

TL36	Community Services	Review and submit the Disaster Management Plan to Council by 31 May 2025	Disaster Management Plan reviewed and submitted to Council	0	0	N/A			0	0	N/A
TL37	Community Services	Spend 100% of the allocated budget for the construction of a regional cemetery at Ebenezer Sanral Road (multi-year project) by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	10%	10%	G	[D221] Superintendent: Parks and Recreation: We are currently in the final stages of the EIA process. (September 2024)	[D221] Superintendent: Parks and Recreation: The EAP is to submit the Final BAR within the next 2 weeks whereafter the DEA&DP will provide the EA (September 2024)	10%	10%	G
TL38	Community Services	Spend 100% of the allocated budget for upgrade of Kranshoek Sports field floodlights by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}	% of budget spent	10%	10%	G	[D222] Superintendent: Parks and Recreation: Target met (September 2024)	[D222] Superintendent: Parks and Recreation: Part of the job is done and will be finalised before end of June (September 2024)	10%	10%	G
TL39	Community Services	Submission of the Sports Master Plan to Council for approval by 30 June 2025	Sports Master Plan submitted	0	0	N/A			0	0	N/A
TL40	Community Services	Develop and submit the Public Safety Plan to Council 30 June 2025	Public Safety Plan submitted	0	0	N/A			0	0	N/A

Summary of Results: Community Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		5

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	31
R	KPI Not Met	0% <= Actual/Target <= 74.999%	14
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	8
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
	Total KPIs:		58