

BITOU LOCAL MUNICIPALITY



**Budget Statement for the month
ended 31 January 2025**



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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 – January Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the month ended January 2025. 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 indicated on the C7 Cash flow statement, the cash, and cash equivalents as at the end of January 2025 amounts to R 192 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 monthly budget statement and supporting documentation for the month ended 31 January 2025.

Section 3 – Executive Summary

3.1 Introduction

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

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Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

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
Revenue									%	
Exchange Revenue		477 681	531 266	531 266	46 863	298 762	309 905	(11 143)	-4%	531 266
Service charges - Electricity		230 904	262 129	262 129	24 729	150 441	152 909	(2 468)	-2%	262 129
Service charges - Water		87 795	90 492	90 492	8 912	53 463	52 787	676	1%	90 492
Service charges - Waste Water Management		67 358	80 372	80 372	6 383	42 817	46 883	(4 067)	-9%	80 372
Service charges - Waste management		44 964	53 852	53 852	4 002	27 227	31 414	(4 187)	-13%	53 852
Sale of Goods and Rendering of Services		7 520	9 687	9 687	830	4 860	5 651	(791)	-14%	9 687
Agency services		2 498	2 840	2 840	405	1 317	1 657	(339)	-20%	2 840
Interest earned from Receivables		13 243	13 870	13 870	-	4 677	8 091	(3 414)	-42%	13 870
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	817	5 631	7 261	(1 630)	-22%	12 448
Rental from Fixed Assets		1 354	2 210	2 210	106	910	1 289	(379)	-29%	2 210
Licence and permits		1 427	565	565	116	845	330	515	156%	565
Operational Revenue		7 415	2 800	2 800	563	6 574	1 633	4 941	302%	2 800
Non-Exchange Revenue		432 046	442 000	444 967	73 914	271 120	243 309	27 811	11%	444 967
Property rates		178 261	191 257	191 257	15 144	113 051	111 567	1 485	1%	191 257
Surcharges and Taxes		1 420	1 589	1 589	760	2 124	927	1 197	129%	1 589
Fines, penalties and forfeits		60 451	50 836	50 836	4 274	25 211	29 654	(4 443)	-15%	50 836
Licence and permits		-	796	796	-	-	464	(464)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	179 860	51 236	119 117	90 967	28 150	31%	179 860
Interest		2 292	1 844	1 844	1 336	3 494	1 076	2 418	225%	1 844
Operational Revenue		14 750	14 835	14 835	1 165	8 123	8 654	(531)	-6%	14 835
Gains on disposal of Assets		-	3 950	3 950	-	-	-	-	-	3 950
Other Gains		8 370	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		909 728	973 266	976 233	120 777	569 881	553 214	16 668	3%	976 233
Expenditure By Type										
Employee related costs		312 820	370 938	370 938	28 518	179 531	218 101	(38 570)	-18%	370 938
Remuneration of councillors		7 376	7 879	7 879	673	4 496	4 596	(100)	-2%	7 879
Bulk purchases - electricity		197 628	231 959	226 959	17 900	122 591	132 393	(9 801)	-7%	226 959
Inventory consumed		16 652	18 699	18 701	1 709	8 192	10 908	(2 716)	-25%	18 701
Debt impairment		28 480	19 001	19 001	-	-	-	-	-	19 001
Depreciation and amortisation		48 851	40 002	40 002	6 667	23 335	23 334	1	0%	40 002
Interest		20 922	14 063	14 063	7 219	7 287	8 203	(916)	-11%	14 063
Contracted services		77 655	103 758	106 318	7 480	34 866	61 333	(26 467)	-43%	106 318
Transfers and subsidies		9 208	12 283	17 283	110	4 767	8 303	(3 536)	-43%	17 283
Irrecoverable debts written off		74 426	61 150	61 150	10 184	18 185	35 671	(17 485)	-49%	61 150
Operational costs		76 823	91 144	91 549	5 424	41 986	53 108	(11 121)	-21%	91 549
Losses on Disposal of Assets		3 217	-	-	-	-	-	-	-	-
Other Losses		111	-	-	-	-	-	-	-	-
Total Expenditure		874 170	970 877	973 844	85 885	445 236	555 949	(110 713)	-20%	973 844
Surplus/(Deficit)		35 558	2 389	2 389	34 891	124 645	(2 735)	127 380	(0)	2 389
and subsidies - capital (monetary allocations)		50 307	130 854	130 854	-	7 160	65 946	(58 786)	(0)	130 854
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	133 243	34 891	131 806	63 211			133 243
Surplus/(Deficit) after income tax		85 897	133 243	133 243	34 891	131 806	63 211			133 243
and subsidies - capital (in-kind)		85 897	133 243	133 243	34 891	131 806	63 211			133 243
Surplus/ (Deficit) for the year		85 897	133 243	133 243	34 891	131 806	63 211			133 243

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Revenue by Source

Property Rates

Property rates for the month amounts to R15.1 million and when comparing the YTD actual to the YTD budget, the revenue source is adequately performing.

Electricity

Revenue from electricity for the month amounts to R24.7 million. The anticipated budgeted revenue amounted to R152.9 million, while actuals at month end has a balance of R150.4 million, translating to the Revenue source under-performing by 2%. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods. Focus has now shifted towards the effect of SSEG on our consumption patterns as various residents are now opting for solar installations, the true effect of SSEG by means of rooftop solar installations is still to be determined as many residents have yet to register the installations with the municipality

Water Service

Water revenue as at end of January 2025 amounts to R53.5 million while YTD budget amounts to R52.8 million which means this revenue source is adequately performing. As we are in the summer peak period a further increase in consumption is expected.

Sanitation Service

Sanitation revenue amounts to R42.8 million while YTD budget amounts to R46.9 million. This translates to a 9% under-performance for this category of revenue. A contributing factor to the under-performance is underbilling of businesses and large users as well as various anomalies in respect of the level of service rendered compared to the charges applied. It is expected that the revenue enhancement program will add to increasing the revenue source over the remainder of the budget period. The revenue item will be monitored as it was performing adequately at the end of the previous financial year.

Refuse Service

Refuse revenue as at the end of January 2025 amounts R27.2 million while the YTD budget amounts to R31.4 million. This is an under performance of 13%. This category of revenue also forms part of the revenue enhancement programme and through simple revenue enhancement assessments by management, it is clear that not all customers are charged correctly for the volumes of refuse generated, especially Hotels and Businesses, and that there are various anomalies in respect of the level of service rendered compared to the charges applied. The shortage of refuse bins to implement the changes is also a matter of concern. A concerted effort will need to be made in the remainder of the financial year to ensure this revenue source is performing adequately

Rental from Fixed Assets

The revenue for Rental from Fixed Assets for January 2025 amounts to R910 000. This source of revenue is underperforming by 29%. 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. The revenue in respect of this category of income will also be considered for downward adjustment in the revised budget.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue at the end of January 2025 amounts to R5.6 million and R4.7 million respectively, which in turn equates to a 23% and 42% under-performance of the revenue source. Interest accruals on fixed term investment has not been recorded and considering the amount invested, the investment revenue is expected

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to meet the budgeted target. A consideration will be given to adjust the interest on outstanding debtors during the adjustments budget process.

Revenue for fines, penalties and forfeits

Revenue from Fines as at end of January 2025 amounts to R25.2 million compared to the anticipated budgeted revenue of R29.7 million. This is an under-performance of 15%, which can be ascribed to revenue recognition done for the month of December 2024. The revenue for the month of January 2025 will be recognised as part of the February 2025 monthly reporting, as the reports are sent to the Municipality on the 7th working day. Past trends have dictated that the final month of the financial year normally shows a spike in revenue and that current under-performance will come in-line during that time, cognizance must also be taken of the service providers contract that is coming to an end at the end of the Financial Year.

Transfers and Subsidies

Transfers have been recognised as at the end of January 2025 amounting to R119.1 million. It is anticipated that this result may come in-line with the budgetary predictions during the remainder of the financial year.

Sale of Goods and Rendering of Services

Revenue collected as at end of January 2025 amounts to R4.9 million compared to an anticipated R5.7 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 January 2025 amounts to R6.6 million compared to an anticipated R1.6 million. The major contributor for the sharp increase relates to revenue derived from development charges and as this revenue item is already over-performing it will be adjusted in the Mid-Year Adjustment budget.

Total revenue for the month of January 2025 amounts to R120.8 million with a YTD actual of R569.9 million, compared to the R553.2 million anticipated budgeted revenue for the year. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the month of January 2025 amounts to R28.5 million, with an actual YTD figure of R179.5 million. When comparing this to the YTD budget, R218.1 million, it 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, coupled with employee benefits provisions that will be processed at year-end. A downward adjustment will still be considered where it is evident that funds will not be spent.

Remuneration of councillors

Remuneration of councillors as at end of January 2025 amounts to R4.5 million. This expenditure item is underperforming by 2% for the month, however the monetary difference amounts to R100 000.

Bulk Purchases

Eskom payments for the month ended January 2025, amounts to R122.6 million. All payments are in respect of December invoices. January 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 7% and a slight

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adjustment might be considered to bring this expenditure item in line. Cognisance must be taken of the annual increase that normally comes into effect in April, so any adjustment will factor this in.

Depreciation

Depreciation is adequately performing and up to date.

Inventory Consumed

Expenditure for this item, for January 2025, amounts to R8.2 million while the YTD budget amounts to R10.9 million. This expenditure item is under-performing by 25% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores used in operational and maintenance activities and is dependent on the rate at which operational and maintenance activities proceed, however a downward adjustment will still be considered where it is evident that funds will not be spent.

Contracted Services

Expenditure as at end of January 2025 amounts to R34.9 million and is under-performing by 43% when compared to the YTD budget of R61.3 million. It is expected that this category of expenditure will increase as we progress through the third and fourth quarter of the financial year, however a downward adjustment will still be considered where it is evident that funds will not be spent.

Transfers and subsidies

Expenditure as at end of January 2025 amounts R4.8 million when compared to the YTD budget of R8.3 million. An underperformance is reported for the month and expenditure falling under this category include grant-in-aid, payment to the shark spotter programme and our contribution to the regional landfill site and the Airport. The regional landfill in Mosselbay is not yet operational which contribute largely to the underspending as well as our payment for the airport runway repairs.

Operational Cost

Operational Cost as at end of January 2025 amounts to R41.9 million while the YTD budget amounts to R53.5 million, which translates to an under performance of 21%. 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 January 2025 amounts to R445.2 million in comparison to an anticipated expenditure budget of R555.9 million.

Conclusion on Financial Position and performance

The municipality is reporting a surplus for the month of R34.9 million, whilst a year-to-date surplus of R124.6 million is reported. 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. The liquidity position has improved from previous months; however, a concerted effort is still necessary for the municipality to achieve financial sustainability.

The implementation of the financial recovery plan, especially the revenue enhancement strategy, receives dedicated attention to aid in the financial turnaround and to ensure that financial viability and long-term sustainability will be attained.

Section 4 – In-year budget statement tables

4.1 Monthly budget statements

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

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

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

See tables below C1 and C3 for the month ended 31 January 2025.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary - M07 January

Description	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									
Financial Performance									
Property rates	178 261	191 257	191 257	15 144	113 051	111 567	1 485	1%	191 257
Service charges	431 020	486 846	486 846	44 025	273 948	283 993	(10 046)	-4%	486 846
Investment revenue	13 203	12 448	12 448	817	5 631	7 261	(1 630)	-22%	12 448
Transfers and subsidies - Operational	166 503	176 893	179 860	51 236	119 117	90 967	28 150	31%	179 860
Other own revenue	120 740	105 822	105 822	9 555	58 134	59 425	(1 291)	-2%	105 822
Total Revenue (excluding capital transfers and	909 728	973 266	976 233	120 777	569 881	553 214	16 668	3%	976 233
Employee costs	312 820	370 938	370 938	28 518	179 531	218 101	(38 570)	-18%	370 938
Remuneration of Councillors	7 376	7 879	7 879	673	4 496	4 596	(100)	-2%	7 879
Depreciation and amortisation	48 851	40 002	40 002	6 667	23 335	23 334	1	0%	40 002
Interest	20 922	14 063	14 063	7 219	7 287	8 203	(916)	-11%	14 063
Inventory consumed and bulk purchases	214 280	250 658	245 660	19 610	130 784	143 301	(12 518)	-9%	245 660
Transfers and subsidies	9 208	12 283	17 283	110	4 767	8 303	(3 536)	-43%	17 283
Other expenditure	260 712	275 053	278 018	23 088	95 037	150 111	(55 074)	-37%	278 018
Total Expenditure	874 170	970 877	973 844	85 885	445 236	555 949	(110 713)	-20%	973 844
Surplus/(Deficit)	35 558	2 389	2 389	34 891	124 645	(2 735)	127 380	-4658%	2 389
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	130 854	-	7 160	65 946	(58 786)	-89%	130 854
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	133 243	34 891	131 806	63 211	68 594	109%	133 243
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	85 897	133 243	133 243	34 891	131 806	63 211	68 594	109%	133 243
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	193 192	6 486	45 097	112 695	(67 598)	-60%	193 192
Capital transfers recognised	44 924	107 616	107 616	5 573	35 883	62 776	(26 893)	-43%	107 616
Borrowing	35 920	50 033	52 932	584	4 024	30 877	(26 853)	-87%	52 932
Internally generated funds	23 434	25 511	32 643	329	5 190	19 042	(13 851)	-73%	32 643
Total sources of capital funds	104 279	183 160	193 192	6 486	45 097	112 695	(67 598)	-60%	193 192
Financial position									
Total current assets	560 528	466 245	451 902		641 668				451 902
Total non current assets	1 333 926	1 415 909	1 425 940		1 355 689				1 425 940
Total current liabilities	442 316	439 810	409 791		415 465				409 791
Total non current liabilities	192 078	199 510	225 217		189 800				225 217
Community wealth/Equity	1 260 061	1 242 834	1 242 834		1 357 200				1 242 834
Cash flows									
Net cash from (used) operating	(775 382)	153 694	150 556	131 192	81 178	65 168	(16 009)	-25%	863 246
Net cash from (used) investing	(114 140)	(179 210)	(190 639)	(6 486)	(45 097)	113 510	158 607	140%	198 539
Net cash from (used) financing	-	50 033	50 033	(9 294)	(9 509)	-	9 509		50 033
Cash/cash equivalents at the month/year end	(794 444)	84 258	69 691	-	192 004	238 419	46 415	19%	1 277 250
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	41 806	12 763	10 414	8 291	298 745	-	-	-	372 019
Creditors Age Analysis									
Total Creditors	6	397	-	0	-	-	-	-	403

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end January 2025 amounts to R120.8 million, this is an under-performance of 6.8%. The detailed explanation on the revenue per item can be found in executive summary.

Expenditure by vote

The expenditure by vote as at January 2025 amounts R85.9 million. The total expenditure budget is under performing by 19.9%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

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	3 236	6 184	1 502	4 682	311,7%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 656	10 130	20 916	33 467	(12 551)	-37,5%	66 656
Vote 3 - Community Services		134 298	153 695	153 695	19 132	80 573	85 409	(4 835)	-5,7%	153 695
Vote 4 - Corporate Services		2 368	19	19	-	228	-	228		19
Vote 5 - Financial Services		209 749	224 929	224 929	27 115	144 086	130 699	13 387	10,2%	224 929
Vote 6 - Economic Development & Planning		29 638	111 335	114 302	742	7 078	57 889	(50 811)	-87,8%	114 302
Vote 7 - Engineering Services		482 449	544 481	544 481	60 421	317 976	310 194	7 781	2,5%	544 481
Total Revenue by Vote	2	959 939	1 104 120	1 107 087	120 777	577 042	619 160	(42 118)	-6,8%	1 107 087
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 958	849	7 115	7 400	(285)	-3,8%	12 958
Vote 2 - Office of the Municipal Manager		31 787	32 114	32 114	2 972	15 946	19 030	(3 084)	-16,2%	32 114
Vote 3 - Community Services		249 539	252 128	257 128	22 682	109 983	146 255	(36 272)	-24,8%	257 128
Vote 4 - Corporate Services		66 195	89 641	89 641	6 213	41 835	52 290	(10 455)	-20,0%	89 641
Vote 5 - Financial Services		59 748	70 683	70 670	4 840	32 050	39 042	(6 992)	-17,9%	70 670
Vote 6 - Economic Development & Planning		43 038	52 018	54 985	2 656	22 123	31 778	(9 656)	-30,4%	54 985
Vote 7 - Engineering Services		412 044	461 348	456 348	45 674	216 183	260 152	(43 969)	-16,9%	456 348
Total Expenditure by Vote	2	874 170	970 877	973 844	85 885	445 236	555 949	(110 713)	-19,9%	973 844
Surplus/ (Deficit) for the year	2	85 769	133 243	133 243	34 891	131 806	63 211	68 594	108,5%	133 243

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Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January

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	163	2 849	3 445	(596)	-17%	5 905
Vote 4 - Corporate Services		1 070	1 518	1 518	160	824	885	(62)	-7%	1 518
Vote 7 - Engineering Services		42 557	141 206	145 152	4 706	37 009	84 672	(47 663)	-56%	145 152
Total Capital Multi-year expenditure	4,7	47 263	148 429	152 575	5 029	40 681	89 002	(48 321)	-54%	152 575
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	731	-	-	426	(426)	-100%	731
Vote 3 - Community Services		1 021	3 496	3 698	-	413	2 157	(1 744)	-81%	3 698
Vote 4 - Corporate Services		699	642	642	6	342	374	(32)	-8%	642
Vote 5 - Financial Services		33	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		54 846	30 593	35 546	1 451	3 660	20 735	(17 075)	-82%	35 546
Total Capital single-year expenditure	4	57 049	34 731	40 617	1 457	4 416	23 693	(19 277)	-81%	40 617
Total Capital Expenditure	3	104 311	183 160	193 192	6 486	45 097	112 695	(67 598)	-60%	193 192
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	11 268	1 438	3 494	6 573	(3 079)	-47%	11 268
Executive and council		149	-	731	-	-	426	(426)	-100%	731
Finance and administration		17 073	9 350	10 537	1 438	3 494	6 147	(2 652)	-43%	10 537
Community and public safety		4 207	6 302	6 653	163	2 930	3 881	(951)	-25%	6 653
Community and social services		3 909	304	656	-	-	383	(383)	-100%	656
Sport and recreation		-	4 455	4 455	163	2 849	2 599	250	10%	4 455
Public safety		298	1 542	1 542	-	81	899	(819)	-91%	1 542
Economic and environmental services		12 288	47 401	48 338	2 570	12 891	28 197	(15 306)	-54%	48 338
Planning and development		301	-	-	-	-	-	-	-	-
Road transport		11 987	47 401	48 338	2 570	12 891	28 197	(15 306)	-54%	48 338
Trading services		70 593	120 108	126 932	2 314	25 782	74 044	(48 262)	-65%	126 932
Energy sources		19 492	26 065	29 458	-	535	17 184	(16 649)	-97%	29 458
Water management		33 290	45 070	48 451	176	9 881	28 263	(18 382)	-65%	48 451
Waste water management		17 811	46 673	46 673	2 138	15 289	27 226	(11 937)	-44%	46 673
Waste management		-	2 300	2 350	-	77	1 371	(1 294)	-94%	2 350
Total Capital Expenditure - Functional Classification	3	104 311	183 160	193 192	6 486	45 097	112 695	(67 598)	-60%	193 192
Funded by:										
National Government		29 398	29 331	29 331	1 325	11 402	17 110	(5 708)	-33%	29 331
Provincial Government		15 527	78 285	78 285	4 248	24 481	45 666	(21 186)	-46%	78 285
Transfers recognised - capital		44 924	107 616	107 616	5 573	35 883	62 776	(26 893)	-43%	107 616
Borrowing	6	35 920	50 033	52 932	584	4 024	30 877	(26 853)	-87%	52 932
Internally generated funds		23 434	25 511	32 643	329	5 190	19 042	(13 851)	-73%	32 643
Total Capital Funding	7	104 279	183 160	193 192	6 486	45 097	112 695	(67 598)	-60%	193 192

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the month equals R6 485 883.34, which translates to a 24% spent when comparing it to the YTD budget.

It should be noted that many of the approved capital projects currently still 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. With that being said, an adjustment is needed to shift funding to outer years where projects clearly will not materialise.

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	Monthly Actual	Shadow Balance	YTD Expenditure
MIG	18 895 912,00	18 895 912,00	1 286 402,16	5 964 193,67	9 781 087,92
WATER SERVICE INFRASTRUCTURE GRANT	10 434 783,00	10 434 783,00	38 536,73	7 992 909,43	1 620 899,56
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	16 650 000,00	16 650 000,00	-	13 500,00	607 975,00
HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT	60 351 000,00	60 351 000,00	3 268 143,89	19 900 061,21	22 892 542,22
FIRE SERVICES CAPACITY GRANT	980 000,00	980 000,00	980 000,00	-	980 000,00
LIBRARY CONDITIONAL GRANT	304 345,00	304 345,00	-	-	-
AFR	25 510 549,00	31 745 206,00	328 911,10	12 506 386,64	4 478 114,88
BORROWINGS	50 033 373,00	53 830 324,00	583 889,46	22 924 508,75	5 239 842,15
TOTAL	183 159 962,00	193 191 570,00	6 485 883,34	69 301 559,70	45 600 461,73

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

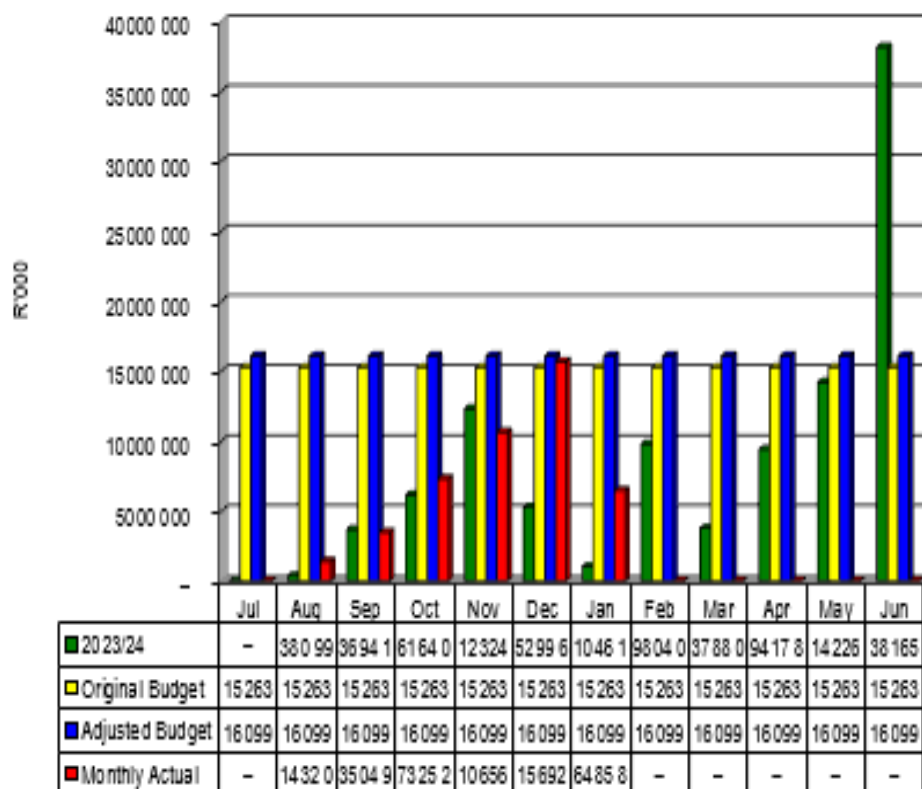
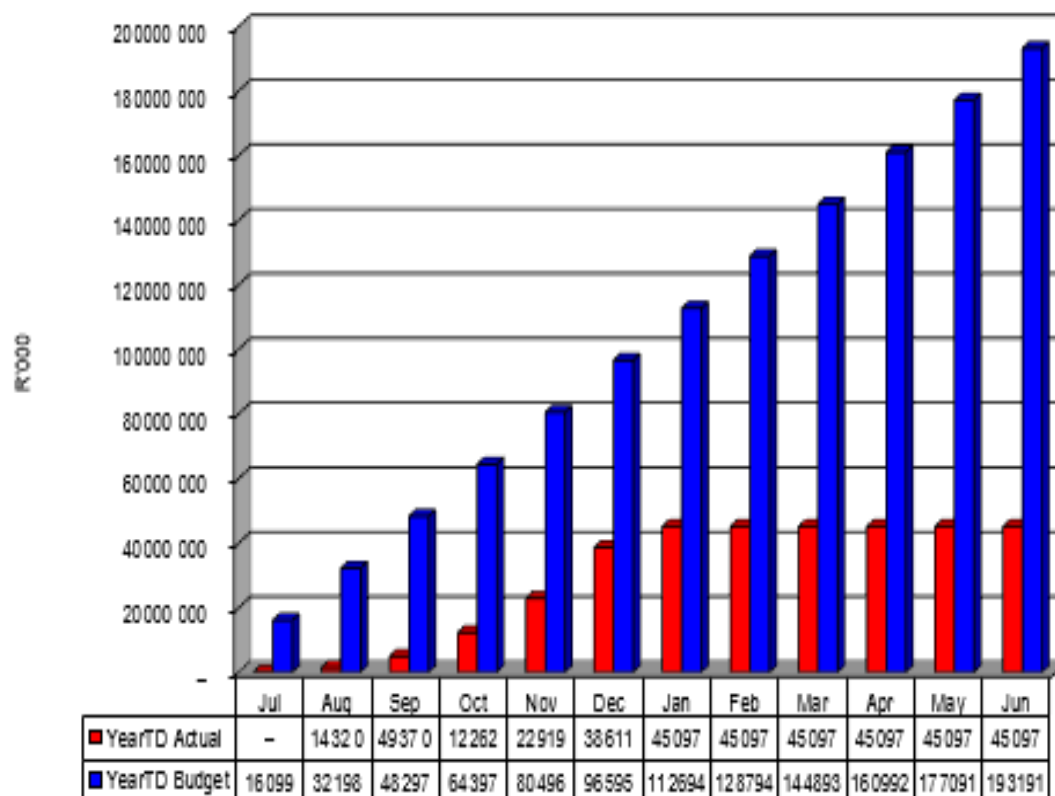


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	45 581	192 004	45 581
Trade and other receivables from exchange transactions		54 528	75 841	75 841	75 585	75 841
Receivables from non-exchange transactions		40 213	97 230	97 230	60 882	97 230
Current portion of non-current receivables		9	11	11	9	11
Inventory		15 845	20 180	20 178	15 731	20 178
VAT		283 602	212 584	212 584	296 459	212 584
Other current assets		898	180	478	998	478
Total current assets		560 528	466 245	451 902	641 668	451 902
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	1 341 601	1 413 213
Heritage assets		38	35	35	38	35
Total non current assets		1 333 926	1 415 909	1 425 940	1 355 689	1 425 940
TOTAL ASSETS		1 894 455	1 882 153	1 877 842	1 997 357	1 877 842
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	1 103	10 444	1 103
Consumer deposits		11 362	9 848	9 848	11 834	9 848
Trade and other payables from exchange transactions		125 575	86 278	84 934	57 081	84 934
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(16 493)	10 022	(16 493)
Provision		47 936	116 950	91 242	33 788	91 242
VAT		268 421	239 157	239 157	292 295	239 157
Total current liabilities		442 316	439 810	409 791	415 465	409 791
Non current liabilities						
Financial liabilities		107 718	130 734	130 734	107 718	130 734
Provision		13 801	10 320	10 320	12 216	10 320
Other non-current liabilities		70 559	58 456	84 163	69 867	84 163
Total non current liabilities		192 078	199 510	225 217	189 800	225 217
TOTAL LIABILITIES		634 394	639 320	635 008	605 265	635 008
NET ASSETS	2	1 260 061	1 242 834	1 242 834	1 392 091	1 242 834
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 167 034	1 280 519	1 167 034
Reserves and funds		76 681	75 800	75 800	76 681	75 800
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 242 834	1 357 200	1 242 834

The table above reflects the statement of financial position of the municipality. The total current assets at the end of January 2025 amounts to R 641.7 million. The municipality reports total short-term investments at R154.4 million and a bank balance of R30.9 million.

The current liabilities for the month amounts R415.5 million. The current ratio for the month equates 1.54:1, 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 - M07 January										
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
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		644	175 067	175 067	18 595	107 733	102 122	5 611	5%	175 067
Service charges		-	434 972	434 972	53 705	222 424	253 734	(31 309)	-12%	434 972
Other revenue		67	26 596	23 458	45 528	85 295	13 684	71 611	523%	23 458
Transfers and Subsidies - Operational		6 262	176 723	176 723	51 531	127 075	89 365	37 710	42%	176 723
Transfers and Subsidies - Capital		-	130 854	130 854	15 596	41 727	65 946	(24 219)	-37%	130 854
Interest		11 284	12 448	12 448	2 457	12 639	7 261	5 377	74%	12 448
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(793 639)	(776 920)	(776 920)	(48 889)	(503 662)	(452 691)	50 971	-11%	(64 231)
Interest		-	(14 063)	(14 063)	(7 219)	(7 287)	(8 203)	(916)	11%	(14 063)
Transfers and Subsidies		-	(11 983)	(11 983)	(110)	(4 767)	(6 050)	(1 283)	21%	(11 983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(775 382)	153 694	150 556	131 192	81 178	65 168	(16 009)	-25%	863 246
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)	(194 589)	(6 486)	(45 097)	113 510	158 607	140%	194 589
NET CASH FROM/(USED) INVESTING ACTIVITIES		(114 140)	(179 210)	(190 639)	(6 486)	(45 097)	113 510	158 607	140%	198 539
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	50 033	50 033	-	-	-	-		50 033
Increase (decrease) in consumer deposits		-	-	-	42	473	-	473	0%	-
Payments										
Repayment of borrowing		-	-	-	(9 336)	(9 981)	-	9 981	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	50 033	50 033	(9 294)	(9 509)	-	9 509	0%	50 033
NET INCREASE/ (DECREASE) IN CASH HELD		(889 522)	24 518	9 951	115 413	26 572	178 678			1 111 818
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)	84 258	69 691		192 004	238 419			1 277 250

The municipality is reporting a surplus of R131.2 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income. The major difference from last month is a partial revenue recognition that was done and equitable share received, that was not accounted for.

Monthly actual net cash **(used)** on investing activities is reported at R6.5 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 January 2025 amounts to R9.3 million. The next payment will occur in June 2025:

The municipality reports cash and cash equivalents amounting to R185.3 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 - M07 January

Description	NT Code	Budget Year 2024/25										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	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	7 847	3 709	3 302	2 683	90 283	-	-	-	107 823	92 966	3 958	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 722	2 185	1 198	956	18 268	-	-	-	37 329	19 224	78	-	
Receivables from Non-exchange Transactions - Property Rates	1400	9 555	2 402	1 457	1 273	44 760	-	-	-	59 446	46 032	17	-	
Receivables from Exchange Transactions - Waste Water Management	1500	5 904	2 699	2 747	1 982	99 872	-	-	-	113 204	101 854	3 833	-	
Receivables from Exchange Transactions - Waste Management	1600	3 719	1 709	1 605	1 298	59 882	-	-	-	68 214	61 181	2 277	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	59	60	105	97	(14 320)	-	-	-	(13 998)	(14 222)	20	-	
Total By Income Source	2000	41 806	12 763	10 414	8 291	298 745	-	-	-	372 019	307 036	10 184	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	538	447	251	227	1 764	-	-	-	3 226	1 991	-	-	
Commercial	2300	3 799	1 086	1 119	325	3 419	-	-	-	9 748	3 744	-	-	
Households	2400	37 469	11 230	9 045	7 739	293 562	-	-	-	359 044	301 300	10 184	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	41 806	12 763	10 414	8 291	298 745	-	-	-	372 019	307 036	10 184	-	

Debtor’s age analysis

The debtors’ book of the municipality reflects R 298.6 million on outstanding debtors older than 121 days and a total outstanding amount of R 372 million.

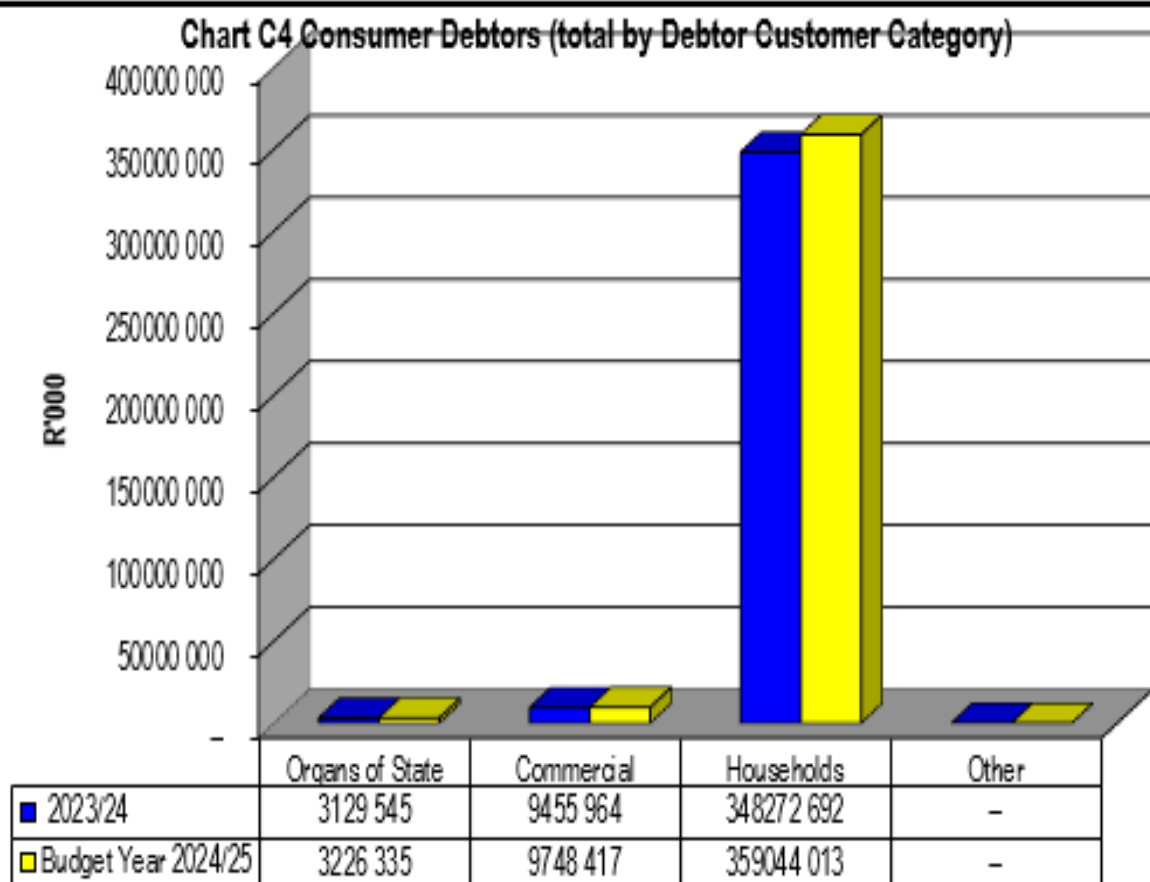
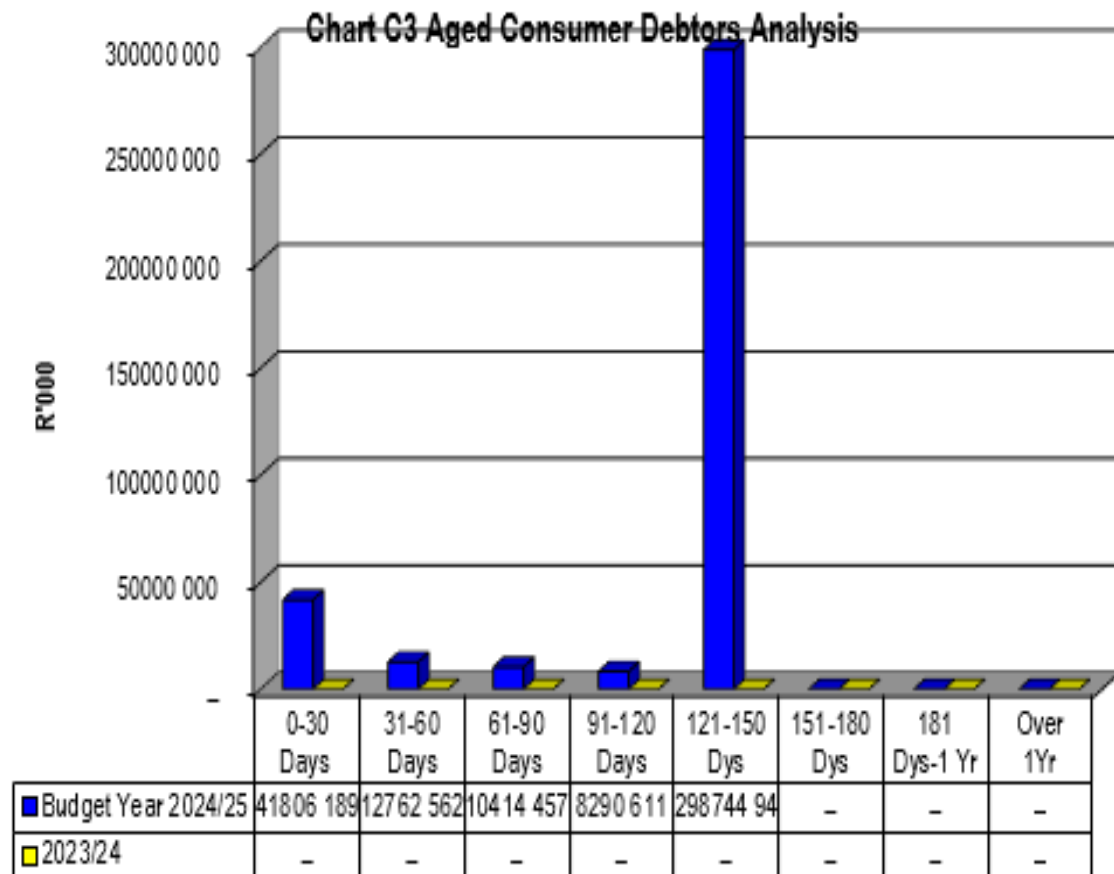
The contributors to the outstanding debt remain the household debt which represent 96.51% of total debt, followed by businesses with 2.62% and organs of state contributing 0.87%

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

The collection rate for the month of January 2025 is 82%. See below debtor payment percentage breakdown achieved for January 2025.

DEBTOR PAYMENT % ACHIEVED				
DETAILS	Nov-24	Dec-24	Jan-25	Annual
Gross Debtors Opening Balance	365 197 577,85	358 585 962,95	359 465 573,37	335 576 739,61
Billed Revenue	65 782 592,04	66 101 176,02	69 878 940,91	466 296 604,17
Gross Debtors Closing Balance	358 585 962,95	359 465 573,37	372 018 764,39	372 018 764,39
Bad Debt Written off	113 783,52	-	-	8 318 692,81
Payment received	72 280 423,42	65 221 565,60	57 325 749,89	421 535 886,58
Billed Revenue	65 782 592,04	66 101 176,02	69 878 940,91	466 296 604,17
% Debtor payment achieved	110%	99%	82%	90%

BITOU LOCAL MUNICIPALITY



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

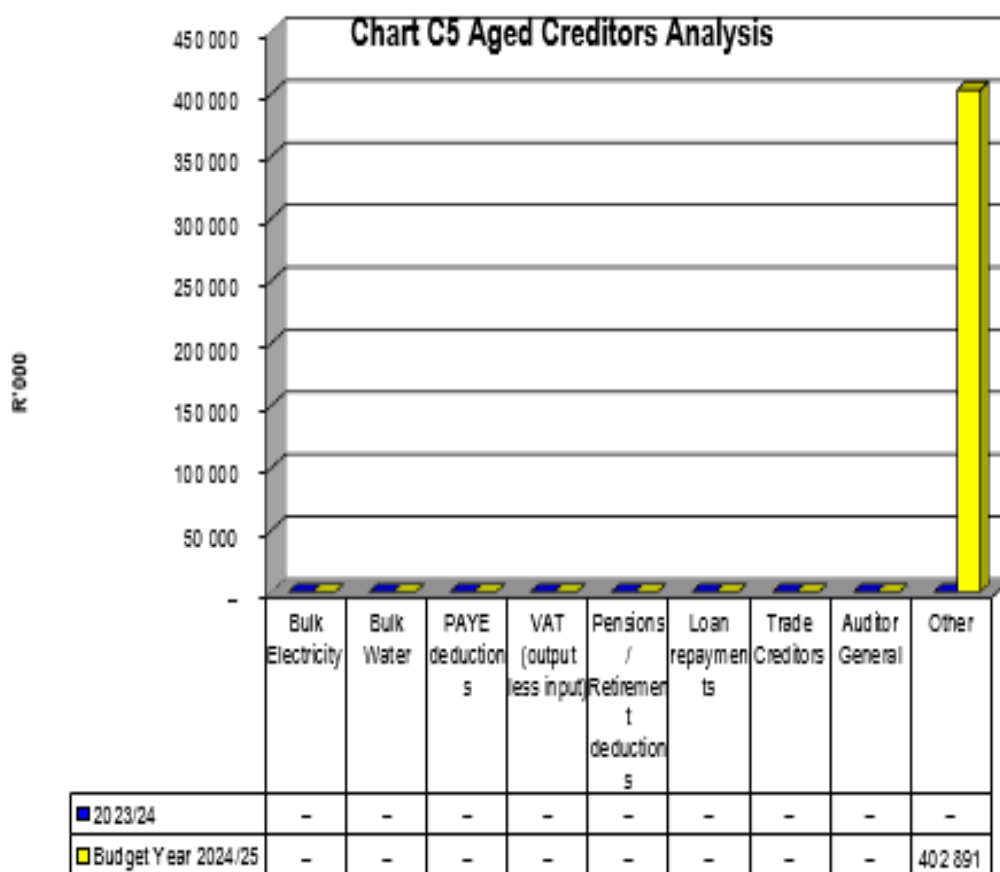
6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
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	6	397	-	0	-	-	-	-	403	-
Total By Customer Type	1000	6	397	-	0	-	-	-	-	403	-

Creditors Age Analysis

The municipality reports other creditors in January 2025 amounting to R 403 000, R397 000 of these are older than 30 days.



BITOU LOCAL MUNICIPALITY

Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January														
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														
Absa Bank:9380348553		Call deposit	Call deposit	No	Yes	8,90				20 522	146		-	20 669
Standard Bank: 488607000-079		Call deposit	Call deposit	No	Yes	8,25				5 562	37		-	5 598
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Yes	8,25				5 562	37		-	5 598
Absa Bank:9381946782		Call deposit	Call deposit	No	Yes	8,90				12 342	88		-	12 430
Nedbank: 037881052406		365 Days	Fixed deposit	No	No	9,02				50 000	-		-	50 000
Standard bank: 488607000-087		360 Days	Fixed deposit	No	No	8,85				47 745	-		-	47 745
Standard bank: 488607000-088		150 Days	Fixed deposit	No	No	9,03				12 385	-		-	12 385
-		-								-	-		-	-
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										154 118	307		-	154 426

Investment portfolio analysis

The municipality has investments with a total value of R154.4 million as at January 2025. 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 (M07)
WATER SERVICES INFRASTRUCTURE GRANT	-
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	228 040,18
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	580 073,30
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	220 640,90
EQUITABLE SHARE	115 464 000,00
HUMAN SETTLEMENT DEVELOPMENT	2 677 329,68
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	74 680,49
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	2 549 526,57
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	4 122 987,80
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	359 938,75
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

126 277 217,67

The table above reflects the income recognition done for the month of January 2025.

Grant Description	Year- To-Date Actual Balance (M07)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	-
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	11 802 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	4 000 000,00
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	175 304,36
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	6 606 000,00
SETA:RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1 800 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	897 391,32
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	1 994 000,00
COMMUNITY DEVELOPMENT WORKERS	19 000,00
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EQUITABLE SHARE	115 464 000,00
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) - CAPITAL	1 628 857,75
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	14 615 534,00
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

The table above reflects the grant receipts for January 2025.

Municipal manager's quality certification

Municipal manager's quality certification

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

QUALITY CERTIFICATE

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

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

For the month ended 31 January 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.



Signature

Print Name: **MBULELO MEMANI**

Municipal Manager of Bitou Local Municipality – WC047

Date 13/02/2025