



## **Budget Statement for the month ended 30 April 2025**

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## BITOU LOCAL MUNICIPALITY

### Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

## **BITOU LOCAL MUNICIPALITY**

### **Legislative Framework**

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

## **PART 1 – IN-YEAR REPORT**

### **Section 1 – April Report**

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

The report outlines the financial performance and position of the municipality for the month ended April 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 April 2025 amounts to R 170.2 million, however total short-term investments equate to R 209 million and the municipality has a healthy bank balance of R22.2 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation. 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 30 April 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) - M10 April**

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
<b>Revenue</b>									%	
<b>Exchange Revenue</b>		477 681	531 266	531 527	37 474	426 385	441 721	(15 336)	-3%	531 527
Service charges - Electricity		230 904	262 129	259 136	16 562	209 591	215 947	(6 355)	-3%	259 136
Service charges - Water		87 795	90 492	92 029	5 174	76 218	76 691	(472)	-1%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	8 686	64 516	66 353	(1 837)	-3%	79 624
Service charges - Waste management		44 964	53 852	50 983	4 219	39 453	42 486	(3 033)	-7%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	397	6 044	6 043	1	0%	10 072
Agency services		2 498	2 840	2 840	-	1 829	2 367	(538)	-23%	2 840
Interest earned from Receivables		13 243	13 870	12 458	793	9 347	10 381	(1 035)	-10%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	1 177	8 532	10 374	(1 842)	-18%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	163	1 232	1 342	(110)	-8%	1 610
Licence and permits		1 427	565	661	96	1 134	551	583	106%	661
Operational Revenue		7 415	2 800	9 667	207	8 489	9 187	(699)	-8%	9 667
<b>Non-Exchange Revenue</b>		432 046	442 000	455 985	60 081	377 517	350 296	27 221	8%	455 985
Property rates		178 261	191 257	193 250	16 078	159 933	161 042	(1 109)	-1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 122	1 200	1 922	160%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	2	33 190	32 170	1 020	3%	52 397
Licence and permits		-	796	796	-	-	663	(663)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 996	42 612	167 907	141 758	26 149	18%	187 996
Interest		2 292	1 844	2 202	113	1 769	1 835	(67)	-4%	2 202
Operational Revenue		14 750	14 835	13 953	1 157	11 596	11 627	(31)	0%	13 953
Gains on disposal of Assets		-	3 950	3 950	-	-	-	-		3 950
Other Gains		8 370	-	-	-	-	-	-		-
<b>Total Revenue (excluding capital transfers and</b>		<b>909 728</b>	<b>973 266</b>	<b>987 511</b>	<b>97 556</b>	<b>803 902</b>	<b>792 017</b>	<b>11 885</b>	<b>2%</b>	<b>987 511</b>
<b>Expenditure By Type</b>										
Employee related costs		312 820	370 938	378 617	24 357	248 164	315 346	(67 182)	-21%	378 617
Remuneration of councillors		7 376	7 879	7 879	604	6 308	6 565	(258)	-4%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	16 306	172 937	187 466	(14 529)	-8%	224 959
Inventory consumed		16 652	18 699	20 461	1 691	12 836	17 095	(4 259)	-25%	20 461
Debt impairment		28 480	19 001	19 001	-	-	-	-		19 001
Depreciation and amortisation		48 851	40 002	41 388	3 358	34 024	34 489	(465)	-1%	41 388
Interest		20 922	14 063	13 917	4	7 303	11 597	(4 294)	-37%	13 917
Contracted services		77 655	103 758	115 906	6 964	55 933	89 675	(33 742)	-38%	115 906
Transfers and subsidies		9 208	12 283	11 071	451	8 681	8 121	560	7%	11 071
Irrecoverable debts written off		74 426	61 150	61 150	256	22 464	50 958	(28 494)	-56%	61 150
Operational costs		76 823	91 144	91 229	3 323	57 557	75 627	(18 071)	-24%	91 229
Losses on Disposal of Assets		3 217	-	-	-	-	-	-		-
Other Losses		111	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>874 170</b>	<b>970 877</b>	<b>985 578</b>	<b>57 313</b>	<b>626 207</b>	<b>796 940</b>	<b>(170 733)</b>	<b>-21%</b>	<b>985 578</b>
<b>Surplus/(Deficit)</b>		<b>35 558</b>	<b>2 389</b>	<b>1 934</b>	<b>40 242</b>	<b>177 695</b>	<b>(4 923)</b>	<b>182 619</b>	<b>(0)</b>	<b>1 934</b>
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	88 638	16 726	64 825	67 509	(2 684)	(0)	88 638
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-		-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>56 968</b>	<b>242 521</b>	<b>62 586</b>			<b>90 571</b>
<b>Surplus/(Deficit) after income tax</b>		<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>56 968</b>	<b>242 521</b>	<b>62 586</b>			<b>90 571</b>
<b>Surplus/(Deficit) attributable to municipality</b>		<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>56 968</b>	<b>242 521</b>	<b>62 586</b>			<b>90 571</b>
<b>Surplus/ (Deficit) for the year</b>		<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>56 968</b>	<b>242 521</b>	<b>62 586</b>			<b>90 571</b>

## **BITOU LOCAL MUNICIPALITY**

### **Revenue by Source**

#### **Property Rates**

Property rates for the month amounts to R16.1 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 R16.6 million. The anticipated budgeted revenue amounted to R215.9 million, while actuals at month end has a balance of R209.6 million, translating to the Revenue source underperforming by 3%. 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. Bitou Municipality has recently updated its cost of supply study on electricity which will see a change in our tariff structure going into the new financial year.

#### **Water Service**

Water revenue as at end of April 2025 amounts to R76.2 million while YTD budget amounts to R76 million which means this revenue source is adequately performing. As we are entering the off-peak period a decrease in consumption is expected.

#### **Sanitation Service**

Sanitation revenue amounts to R64.5 million while YTD budget amounts to R66.4 million. This translates to an 3% under-performance for this category of revenue, an immense improvement from last month's reporting. 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 April 2025 amounts R39.5 million while the YTD budget amounts to R42.5 million. This is an under performance of 7%. The shortage of refuse bins to implement the changes recommended in the Revenue enhancement programme 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 April 2025 amounts to R1.2 million. This source of revenue is underperforming by 8%, which translates to a monetary value of R110 000. 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, however it is expected that this revenue source will come in-line as we approach the end of the financial year.

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

Interest earned on external investment and outstanding debtors' revenue at the end of April 2025 amounts to R8.5 million and R9.3 million respectively, which in turn equates to a 18% and 10% under-performance of the revenue source, considering the amount invested, the investment revenue is expected to meet the budgeted target at the end of the financial year.

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

Revenue from Fines as at end of April 2025 amounts to R33.2 million compared to the anticipated budgeted revenue of R32.1 million. This is an overperformance of 3%. The revenue for the month of March 2025 and April 2025 will form part of May's monthly reporting, as the

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reports are sent to the Municipality on the 7<sup>th</sup> working day. This revenue source has been adjusted to be in line with actual performance and projected revenue still to be collected.

### **Transfers and Subsidies**

Transfers have been recognised as at the end of April 2025 amounting to R167.9 million, which can mainly be ascribed to the final tranche of the equitable share we received. 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 April 2025 amounts to R6 million which means this revenue source is adequately performing. 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 April 2025 amounts to R11.6 million which means this revenue source is also adequately performing. The major contributor for this revenue source is development charges.

**Total revenue** for the month of April 2025 amounts to R97.6 million with a YTD actual of R803.9 million, compared to the R792 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 April 2025 amounts to R24.4 million, with an actual YTD figure of R248.2 million. When comparing this to the YTD budget, R315.3 million, it translates to an under performance of 21%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date, coupled with employee benefits provisions that will be processed at year-end.

### **Remuneration of councillors**

Remuneration of councillors as at end of April 2025 amounts to R6.3 million. This expenditure item is underperforming by 4% for the month, however the monetary difference amounts to R258 000.

### **Bulk Purchases**

Eskom payments for the month ended April 2025, amounts to R172.9 million. All payments are in respect of March invoices. April 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 8%.

### **Depreciation**

Depreciation is adequately performing and up to date.

### **Inventory Consumed**

Expenditure for this item, for April 2025, amounts to R12.8 million while the YTD budget amounts to R17.1 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.



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### **Contracted Services**

Expenditure as at end of April 2025 amounts to R54.9 million and is under-performing by 39% when compared to the YTD budget of R89.7 million. It is expected that this category of expenditure will come more in line at the end of the financial year.

### **Transfers and subsidies**

Expenditure as at end of April 2025 amounts R8.7 million when compared to the YTD budget of R8.1 million. An overperformance is reported for the month and expenditure falling under this category include grant-in-aid, bursaries, payment to the shark spotter programme and our contribution to the regional landfill site.

### **Operational Cost**

Operational Cost as at end of April 2025 amounts to R58.5 million while the YTD budget amounts to R75.6 million, which translates to an under performance of 23%. 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 April 2025 amounts to R626.2 million in comparison to an anticipated expenditure budget of R796.9 million.

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

The municipality is reporting a surplus for the month of R40.2 million, whilst a year-to-date surplus of R177.7 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 above the best practice norms and needs to be maintained now. 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 30 April 2025.

# BITOU LOCAL MUNICIPALITY

## WC047 Bitou - Table C1 Monthly Budget Statement Summary - M10 April

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	178 261	191 257	193 250	16 078	159 933	161 042	(1 109)	-1%	193 250
Service charges	431 020	486 846	481 772	34 642	389 779	401 476	(11 697)	-3%	481 772
Investment revenue	13 203	12 448	12 448	1 177	8 532	10 374	(1 842)	-18%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 996	42 612	167 907	141 758	26 149	18%	187 996
Other own revenue	120 740	105 822	112 045	3 047	77 751	77 367	384	0%	112 045
<b>Total Revenue (excluding capital transfers and</b>	<b>909 728</b>	<b>973 266</b>	<b>987 511</b>	<b>97 556</b>	<b>803 902</b>	<b>792 017</b>	<b>11 885</b>	<b>2%</b>	<b>987 511</b>
Employee costs	312 820	370 938	378 617	24 357	248 164	315 346	(67 182)	-21%	378 617
Remuneration of Councillors	7 376	7 879	7 879	604	6 308	6 565	(258)	-4%	7 879
Depreciation and amortisation	48 851	40 002	41 388	3 358	34 024	34 489	(465)	-1%	41 388
Interest	20 922	14 063	13 917	4	7 303	11 597	(4 294)	-37%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 420	17 996	185 773	204 561	(18 788)	-9%	245 420
Transfers and subsidies	9 208	12 283	11 071	451	8 681	8 121	560	7%	11 071
Other expenditure	260 712	275 053	287 286	10 544	135 954	216 260	(80 307)	-37%	287 286
<b>Total Expenditure</b>	<b>874 170</b>	<b>970 877</b>	<b>985 578</b>	<b>57 313</b>	<b>626 207</b>	<b>796 940</b>	<b>(170 733)</b>	<b>-21%</b>	<b>985 578</b>
<b>Surplus/(Deficit)</b>	<b>35 558</b>	<b>2 389</b>	<b>1 934</b>	<b>40 242</b>	<b>177 695</b>	<b>(4 923)</b>	<b>182 619</b>	<b>-3709%</b>	<b>1 934</b>
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	88 638	16 726	64 825	67 509	(2 684)	-4%	88 638
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>56 968</b>	<b>242 521</b>	<b>62 586</b>	<b>179 935</b>	<b>288%</b>	<b>90 571</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>56 968</b>	<b>242 521</b>	<b>62 586</b>	<b>179 935</b>	<b>288%</b>	<b>90 571</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>8 471</b>	<b>86 727</b>	<b>123 661</b>	<b>(36 934)</b>	<b>-30%</b>	<b>148 541</b>
Capital transfers recognised	44 924	107 616	84 573	4 385	60 182	70 478	(10 295)	-15%	84 573
Borrowing	35 920	50 033	35 125	3 133	14 122	29 270	(15 149)	-52%	35 125
Internally generated funds	23 434	25 511	28 843	953	12 423	23 913	(11 490)	-48%	28 843
<b>Total sources of capital funds</b>	<b>104 279</b>	<b>183 160</b>	<b>148 541</b>	<b>8 471</b>	<b>86 727</b>	<b>123 661</b>	<b>(36 934)</b>	<b>-30%</b>	<b>148 541</b>
<b>Financial position</b>									
Total current assets	560 528	466 245	606 716		682 068				606 716
Total non current assets	1 333 926	1 415 909	1 441 079		1 385 655				1 441 079
Total current liabilities	442 316	439 810	480 235		370 247				480 235
Total non current liabilities	192 078	199 510	216 846		188 943				216 846
<b>Community wealth/Equity</b>	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 393 387</b>		<b>1 508 533</b>				<b>1 393 387</b>
<b>Cash flows</b>									
Net cash from (used) operating	(775 382)	153 694	116 658	5 343	149 554	73 704	(75 850)	-103%	829 347
Net cash from (used) investing	(114 140)	(179 210)	(149 591)	(8 471)	(86 727)	127 828	214 555	168%	157 491
Net cash from (used) financing	-	50 033	40 545	(7)	(9 787)	-	9 787		40 545
<b>Cash/cash equivalents at the month/year end</b>	<b>(794 444)</b>	<b>84 258</b>	<b>173 044</b>	<b>-</b>	<b>218 472</b>	<b>366 964</b>	<b>148 492</b>	<b>40%</b>	<b>1 192 815</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	12 560	10 315	9 197	337 257	-	-	-	-	369 329
<b>Creditors Age Analysis</b>									
Total Creditors	0	-	1	-	22	-	0	-	24

## BITOU LOCAL MUNICIPALITY

### Financial Performance Expenditure by Municipal Vote

#### Revenue by vote

The performance of revenue by vote as at end April 2025 amounts to R114.3 million, this is an over-performance of 1.1%. The detailed explanation on the revenue per item can be found in executive summary.

#### Expenditure by vote

The expenditure by vote as at April 2025 amounts R57.3 million. The total expenditure budget is under-performing by 21.4%.

**WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April**

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	19 937	26 121	2 253	23 868	1059,4%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	4 164	25 247	50 053	(24 806)	-49,6%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	9 936	113 029	108 154	4 875	4,5%	150 153
Vote 4 - Corporate Services		2 368	19	1 172	2 851	3 537	808	2 729	338,0%	1 172
Vote 5 - Financial Services		209 749	224 929	227 275	22 830	199 027	188 436	10 591	5,6%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	12 126	48 883	60 535	(11 651)	-19,2%	82 115
Vote 7 - Engineering Services		482 449	544 481	545 866	42 438	452 883	449 287	3 596	0,8%	545 866
Total Revenue by Vote	2	959 939	1 104 120	1 076 149	114 281	868 727	859 526	9 202	1,1%	1 076 149
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	934	9 674	10 600	(926)	-8,7%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 820	2 131	19 114	28 064	(8 951)	-31,9%	33 820
Vote 3 - Community Services		249 539	252 128	253 742	12 034	150 146	203 995	(53 849)	-26,4%	253 742
Vote 4 - Corporate Services		66 195	89 641	102 390	5 432	62 901	85 157	(22 257)	-26,1%	102 390
Vote 5 - Financial Services		59 748	70 683	71 544	4 278	42 867	55 877	(13 010)	-23,3%	71 544
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	2 067	30 438	46 765	(16 327)	-34,9%	61 180
Vote 7 - Engineering Services		412 044	461 348	450 060	30 438	311 067	366 481	(55 413)	-15,1%	450 060
Total Expenditure by Vote	2	874 170	970 877	985 578	57 313	626 207	796 940	(170 733)	-21,4%	985 578
Surplus/ (Deficit) for the year	2	85 769	133 243	90 571	56 968	242 521	62 586	179 935	287,5%	90 571

# BITOU LOCAL MUNICIPALITY

## Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M10 April

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									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 3 - Community Services		3 636	5 405	5 461	248	3 411	4 551	(1 140)	-25%	5 461
Vote 4 - Corporate Services		256	868	828	72	498	690	(192)	-28%	828
Vote 7 - Engineering Services		41 212	143 726	115 969	6 815	69 419	96 641	(27 222)	-28%	115 969
<b>Total Capital Multi-year expenditure</b>	4,7	<b>45 103</b>	<b>149 999</b>	<b>122 258</b>	<b>7 135</b>	<b>73 328</b>	<b>101 881</b>	<b>(28 554)</b>	<b>-28%</b>	<b>122 258</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 2 - Office of the Municipal Manager		149	-	492	-	37	410	(373)	-91%	492
Vote 3 - Community Services		1 021	3 796	2 543	29	706	2 119	(1 413)	-67%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 273	-	994	938	56	6%	1 273
Vote 5 - Financial Services		33	-	69	-	-	58	(58)	-100%	69
Vote 6 - Economic Development & Planning		301	-	110	-	-	92	(92)	-100%	110
Vote 7 - Engineering Services		56 191	28 073	21 796	1 308	11 662	18 163	(6 501)	-36%	21 796
<b>Total Capital single-year expenditure</b>	4	<b>59 208</b>	<b>33 161</b>	<b>26 283</b>	<b>1 337</b>	<b>13 400</b>	<b>21 780</b>	<b>(8 380)</b>	<b>-38%</b>	<b>26 283</b>
<b>Total Capital Expenditure</b>	3	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>8 471</b>	<b>86 727</b>	<b>123 661</b>	<b>(36 934)</b>	<b>-30%</b>	<b>148 541</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>17 223</b>	<b>9 350</b>	<b>10 440</b>	<b>181</b>	<b>7 484</b>	<b>8 577</b>	<b>(1 093)</b>	<b>-13%</b>	<b>10 440</b>
Executive and council		149	-	492	-	37	410	(373)	-91%	492
Finance and administration		17 073	9 350	9 948	181	7 446	8 167	(720)	-9%	9 948
<b>Community and public safety</b>		<b>4 207</b>	<b>6 302</b>	<b>7 253</b>	<b>127</b>	<b>3 792</b>	<b>6 044</b>	<b>(2 252)</b>	<b>-37%</b>	<b>7 253</b>
Community and social services		3 909	304	1 798	-	470	1 498	(1 028)	-69%	1 798
Sport and recreation		-	4 455	4 455	127	3 241	3 713	(472)	-13%	4 455
Public safety		298	1 542	1 000	-	81	833	(752)	-90%	1 000
<b>Economic and environmental services</b>		<b>12 288</b>	<b>47 401</b>	<b>43 636</b>	<b>2 559</b>	<b>26 104</b>	<b>36 364</b>	<b>(10 259)</b>	<b>-28%</b>	<b>43 636</b>
Planning and development		301	-	110	-	-	92	(92)	-100%	110
Road transport		11 987	47 401	43 527	2 559	26 104	36 272	(10 168)	-28%	43 527
<b>Trading services</b>		<b>70 593</b>	<b>120 108</b>	<b>87 211</b>	<b>5 604</b>	<b>49 347</b>	<b>72 676</b>	<b>(23 329)</b>	<b>-32%</b>	<b>87 211</b>
Energy sources		19 492	26 065	14 658	616	3 914	12 215	(8 301)	-68%	14 658
Water management		33 290	45 070	32 315	2 231	19 138	26 929	(7 792)	-29%	32 315
Waste water management		17 811	46 673	39 488	2 607	25 970	32 906	(6 936)	-21%	39 488
Waste management		-	2 300	750	149	324	625	(301)	-48%	750
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>8 471</b>	<b>86 727</b>	<b>123 661</b>	<b>(36 934)</b>	<b>-30%</b>	<b>148 541</b>
<b>Funded by:</b>										
National Government		29 398	29 331	26 792	1 842	18 758	22 326	(3 569)	-16%	26 792
Provincial Government		15 527	78 285	57 782	2 543	41 425	48 151	(6 727)	-14%	57 782
<b>Transfers recognised - capital</b>		<b>44 924</b>	<b>107 616</b>	<b>84 573</b>	<b>4 385</b>	<b>60 182</b>	<b>70 478</b>	<b>(10 295)</b>	<b>-15%</b>	<b>84 573</b>
<b>Borrowing</b>	6	<b>35 920</b>	<b>50 033</b>	<b>35 125</b>	<b>3 133</b>	<b>14 122</b>	<b>29 270</b>	<b>(15 149)</b>	<b>-52%</b>	<b>35 125</b>
<b>Internally generated funds</b>		<b>23 434</b>	<b>25 511</b>	<b>28 843</b>	<b>953</b>	<b>12 423</b>	<b>23 913</b>	<b>(11 490)</b>	<b>-48%</b>	<b>28 843</b>
<b>Total Capital Funding</b>	7	<b>104 279</b>	<b>183 160</b>	<b>148 541</b>	<b>8 471</b>	<b>86 727</b>	<b>123 661</b>	<b>(36 934)</b>	<b>-30%</b>	<b>148 541</b>

## BITOU LOCAL MUNICIPALITY

### Capital Expenditure Analysis

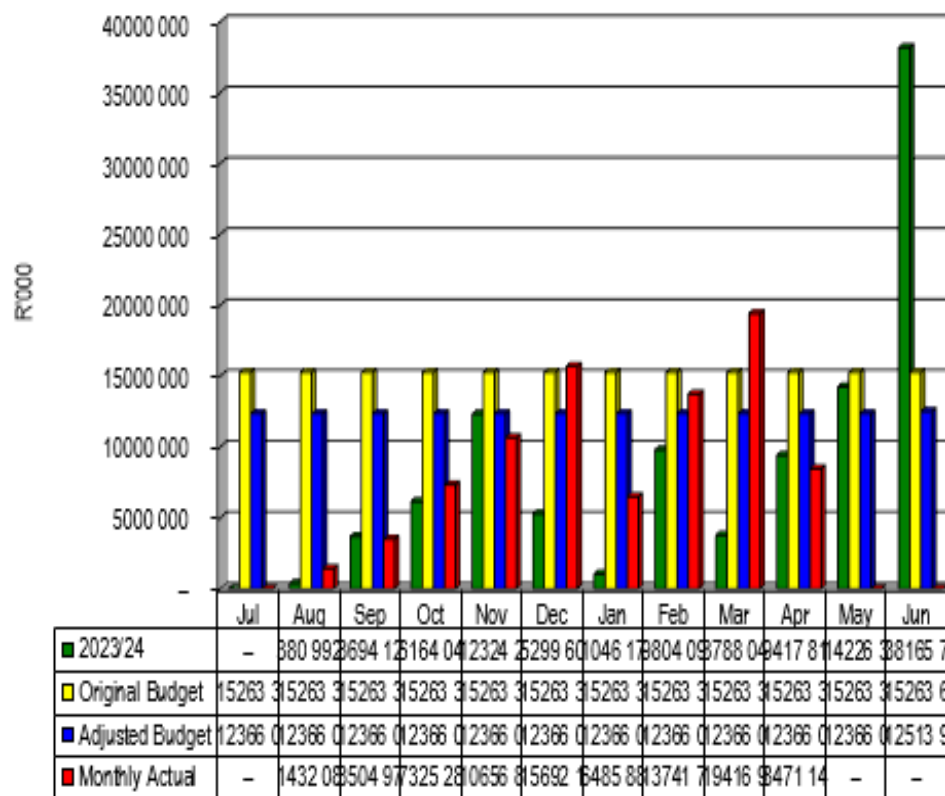
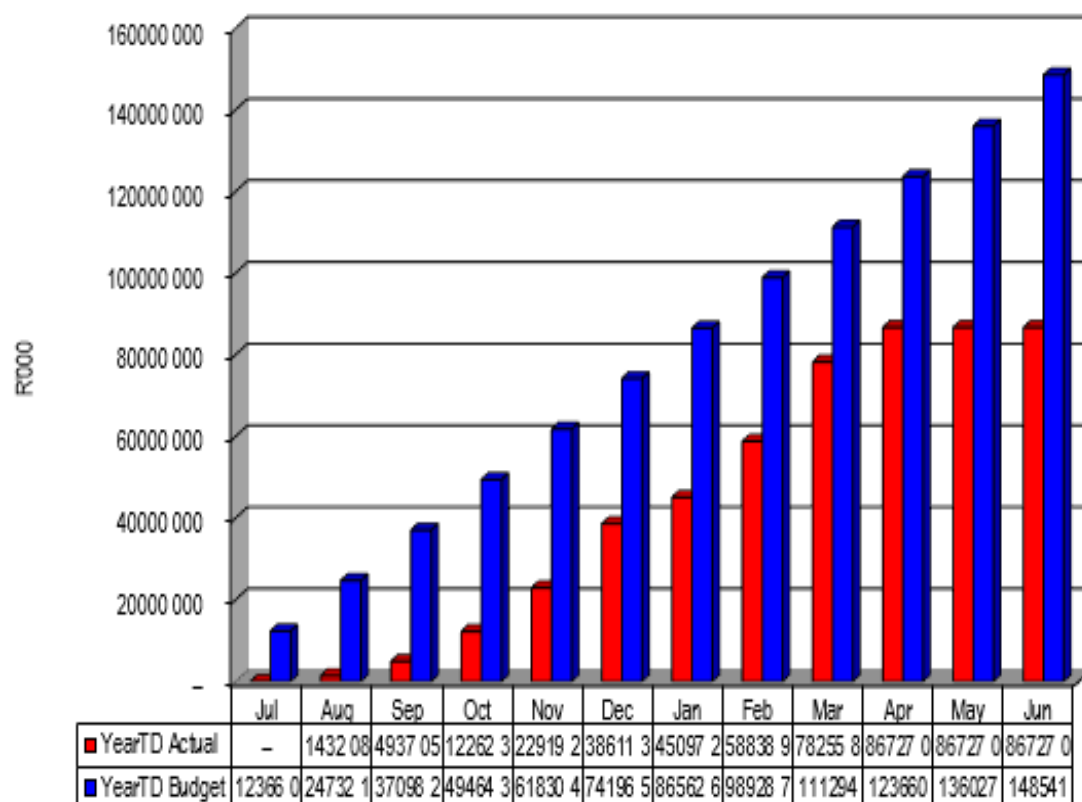
Capital Expenditure for the month equals R8 471 141.50, which results in a 58% spending when comparing the actual YTD with the YTD budget.

It should be noted that some of the approved capital projects still reflect a 0% spending even after being adjusted downward or shifted to the new financial year as part of the Mid-term adjustment budget. The remaining projects are projects that 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	Monthly Actual	Shadow Balance	YTD Expenditure
<b>MIG</b>	18 895 912,00	18 895 912,00	1 696 740,98	2 882 615,64	15 827 927,96
<b>WATER SERVICE INFRASTRUCTURE GRANT</b>	10 434 783,00	7 895 652,00	145 373,23	6 743 502,65	2 929 747,10
<b>INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT</b>	16 650 000,00	10 027 000,00	383 400,18	979 957,13	1 637 008,07
<b>HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT</b>	60 351 000,00	46 470 270,00	2 159 349,41	4 098 651,88	38 807 771,18
<b>FIRE SERVICES CAPACITY GRANT</b>	980 000,00	980 000,00	-	-	980 000,00
<b>LIBRARY CONDITIONAL GRANT</b>	304 345,00	304 348,00	-	-	-
<b>AFR</b>	25 510 549,00	28 843 211,00	952 950,23	12 818 846,93	12 423 029,20
<b>BORROWINGS</b>	50 033 373,00	35 124 692,00	3 133 327,47	14 897 057,92	14 121 555,88
<b>TOTAL</b>	<b>183 159 962,00</b>	<b>148 541 085,00</b>	<b>8 471 141,50</b>	<b>42 420 632,15</b>	<b>86 727 039,39</b>

**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 - M10 April**

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		165 432	60 220	149 202	218 472	149 202
Trade and other receivables from exchange transactions		54 528	75 841	73 047	76 385	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	67 170	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 448	15 527	18 448
VAT		283 602	212 584	283 602	302 082	283 602
Other current assets		898	180	1 052	2 421	1 052
<b>Total current assets</b>		<b>560 528</b>	<b>466 245</b>	<b>606 716</b>	<b>682 068</b>	<b>606 716</b>
<b>Non current assets</b>						
Investment property		14 050	12 692	14 050	14 050	14 050
Property, plant and equipment		1 319 839	1 403 181	1 426 992	1 371 567	1 426 992
Heritage assets		38	35	38	38	38
<b>Total non current assets</b>		<b>1 333 926</b>	<b>1 415 909</b>	<b>1 441 079</b>	<b>1 385 655</b>	<b>1 441 079</b>
<b>TOTAL ASSETS</b>		<b>1 894 455</b>	<b>1 882 153</b>	<b>2 047 795</b>	<b>2 067 723</b>	<b>2 047 795</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Financial liabilities		20 425	1 103	41 876	10 032	41 876
Consumer deposits		11 362	9 848	11 362	11 968	11 362
Trade and other payables from exchange transactions		125 575	86 278	153 519	29 368	153 519
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(20 576)	(43 017)
Provision		47 936	116 950	48 075	32 312	48 075
VAT		268 421	239 157	268 421	307 142	268 421
<b>Total current liabilities</b>		<b>442 316</b>	<b>439 810</b>	<b>480 235</b>	<b>370 247</b>	<b>480 235</b>
<b>Non current liabilities</b>						
Financial liabilities		107 718	130 734	106 408	107 718	106 408
Provision		13 801	10 320	13 801	81 225	13 801
Other non-current liabilities		70 559	58 456	96 636	-	96 636
<b>Total non current liabilities</b>		<b>192 078</b>	<b>199 510</b>	<b>216 846</b>	<b>188 943</b>	<b>216 846</b>
<b>TOTAL LIABILITIES</b>		<b>634 394</b>	<b>639 320</b>	<b>697 080</b>	<b>559 189</b>	<b>697 080</b>
<b>NET ASSETS</b>	2	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 350 715</b>	<b>1 508 533</b>	<b>1 350 715</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 431 852	1 316 706
Reserves and funds		76 681	75 800	76 681	76 681	76 681
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 393 387</b>	<b>1 508 533</b>	<b>1 393 387</b>

The table above reflects the statement of financial position of the municipality. The total current assets at the end of April 2025 amounts to R 682.7 million. The municipality reports total short-term investments at R 210 million and a bank balance of R11.7 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

The current liabilities for the month amounts R377.7 million. The current ratio for the month equals 5.10:1, this is above best practice norms. The calculation is based on the net effect on VAT, which this month equates to a Vat Payable. 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 - M10 April

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
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>	1								%	
<b>Receipts</b>										
Property rates		644	175 067	174 808	15 712	152 954	145 673	7 281	5%	174 808
Service charges		-	434 972	435 238	33 773	338 459	362 698	(24 239)	-7%	435 238
Other revenue		67	26 596	23 531	682	101 428	17 254	84 174	488%	23 531
Transfers and Subsidies - Operational		6 262	176 723	185 015	43 313	171 002	138 985	32 017	23%	185 015
Transfers and Subsidies - Capital		-	130 854	88 638	14 735	72 558	67 509	5 049	7%	88 638
Interest		11 284	12 448	12 448	1 447	17 452	10 374	7 079	68%	12 448
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(793 639)	(776 920)	(776 920)	(103 863)	(688 315)	(648 458)	39 856	-6%	(64 231)
Interest		-	(14 063)	(13 917)	(4)	(7 303)	(11 597)	(4 294)	37%	(13 917)
Transfers and Subsidies		-	(11 983)	(12 183)	(451)	(8 681)	(8 733)	(52)	1%	(12 183)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(775 382)</b>	<b>153 694</b>	<b>116 658</b>	<b>5 343</b>	<b>149 554</b>	<b>73 704</b>	<b>(75 850)</b>	<b>-103%</b>	<b>829 347</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	3 950	3 950	-	-	-	-		3 950
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(114 140)	(183 160)	(153 541)	(8 471)	(86 727)	127 828	214 555	168%	153 541
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(114 140)</b>	<b>(179 210)</b>	<b>(149 591)</b>	<b>(8 471)</b>	<b>(86 727)</b>	<b>127 828</b>	<b>214 555</b>	<b>168%</b>	<b>157 491</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	50 033	40 545	-	-	-	-		40 545
Increase (decrease) in consumer deposits		-	-	-	131	606	-	606	0%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	(138)	(10 393)	-	10 393	0%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>50 033</b>	<b>40 545</b>	<b>(7)</b>	<b>(9 787)</b>	<b>-</b>	<b>9 787</b>	<b>0%</b>	<b>40 545</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(889 522)</b>	<b>24 518</b>	<b>7 612</b>	<b>(3 135)</b>	<b>53 040</b>	<b>201 532</b>			<b>1 027 383</b>
Cash/cash equivalents at beginning:		95 078	59 740	165 432		165 432	165 432			165 432
Cash/cash equivalents at month/year end:		(794 444)	84 258	173 044		218 472	366 964			1 192 815

The municipality is reporting a surplus of R5.3 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 R8.5 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 March 2025 amounts to R7 000. The next payment will occur in June 2025:

The municipality reports cash and cash equivalents amounting to R218.5 million, this includes cash at bank and short-term investment, however as previously stated, the difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

# BITOU LOCAL MUNICIPALITY

## Section 5 – Debtors’ analysis

### 5.1 Supporting Table SC3

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

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	3 164	3 332	3 058	96 177	-	-	-	-	-	105 731	96 177	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2 515	1 376	1 032	19 454	-	-	-	-	-	24 377	19 454	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2 221	1 528	1 208	45 453	-	-	-	-	-	50 409	45 453	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2 877	2 463	2 369	103 662	-	-	-	-	-	111 371	103 662	-	-
Receivables from Exchange Transactions - Waste Management	1600	1 664	1 542	1 491	62 115	-	-	-	-	-	66 812	62 115	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	119	74	40	10 395	-	-	-	-	-	10 627	10 395	-	-
Total By Income Source	2000	12 560	10 315	9 197	337 257	-	-	-	-	-	369 329	337 257	-	-
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	546	494	525	4 979	-	-	-	-	-	6 544	4 979	-	-
Commercial	2300	1 359	717	644	5 883	-	-	-	-	-	8 602	5 883	-	-
Households	2400	10 655	9 103	8 029	326 396	-	-	-	-	-	354 183	326 396	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	12 560	10 315	9 197	337 257	-	-	-	-	-	369 329	337 257	-	-

### Debtor’s age analysis

The debtors’ book of the municipality reflects R 337.3 million on outstanding debtors older than 90 days and a total outstanding amount of R 369.3 million.

The contributors to the outstanding debt remain the household debt which represent 95.90% of total debt, followed by businesses with 2.33% and organs of state contributing 1.77%

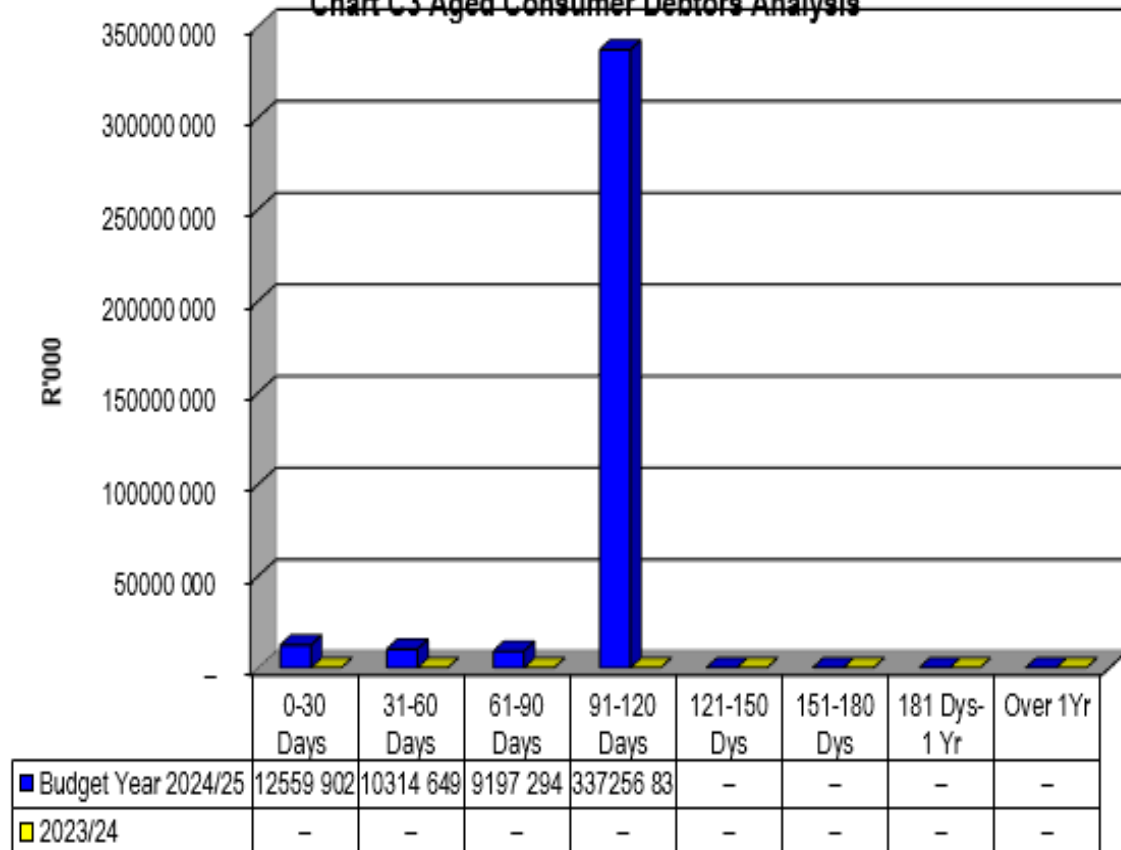
The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arrears and applying water restrictions in arrears where Eskom is the electricity distributor. Customers are informed prior to these actions 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 7<sup>th</sup> of every month. An anomaly was detected in this month’s reporting relating to January that has been corrected, the annual collection rate remains unchanged

The collection rate for the month of April 2025 is 86%. See below debtor payment percentage breakdown achieved for April 2025.

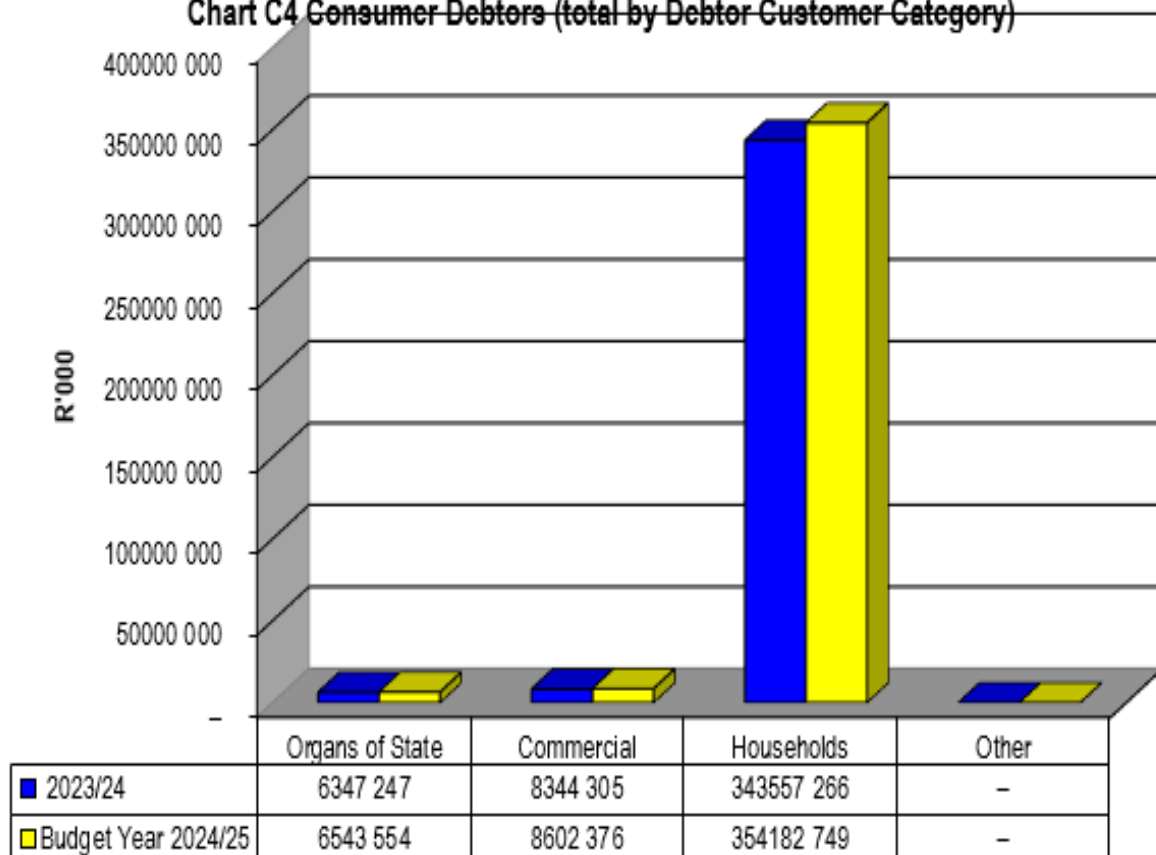
<b>DEBTOR PAYMENT % ACHIEVED</b>				
DETAILS	Feb-25	Mar-25	Apr-25	Annual
Gross Debtors Opening Balance	372 018 764,39	382 912 463,29	380 114 542,42	335 576 739,61
Billed Revenue	71 500 659,62	66 354 442,09	66 487 237,45	604 151 705,88
Gross Debtors Closing Balance	382 912 463,29	380 114 542,42	389 617 767,14	389 617 767,14
Bad Debt Written off	73 499,71	3 949 383,67	-	22 208 209,42
Payment received	60 533 461,01	65 202 979,29	56 984 012,73	527 902 468,93
Billed Revenue	71 500 659,62	66 354 442,09	66 487 237,45	604 151 705,88
<b>% Debtor payment achieved</b>	<b>85%</b>	<b>98%</b>	<b>86%</b>	<b>87%</b>

## BITOU LOCAL MUNICIPALITY

**Chart C3 Aged Consumer Debtors Analysis**



**Chart C4 Consumer Debtors (total by Debtor Customer Category)**



## Section 6 – Creditors' age analysis

### 6.1 Supporting Table SC4

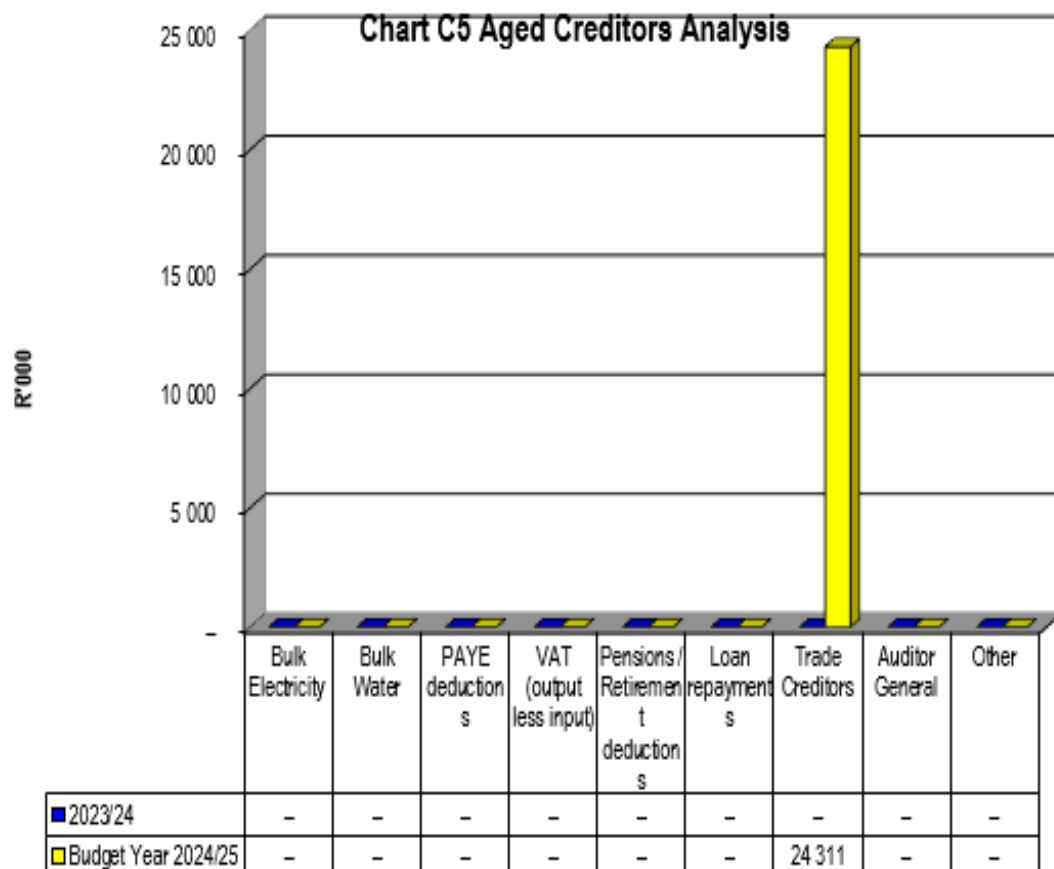
Table SC4 reflects the trade creditors

**WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April**

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	0	-	1	-	22	-	0	-	24	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	0	-	1	-	22	-	0	-	24	-

### Creditors Age Analysis

The municipality reports R24 000 trade creditors in April 2025, all 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 - M10 April														
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
		Yrs/Months												
R thousands														
Municipality														
Absa Bank:9380348553		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	20 941	139		-	21 079
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 667	35		-	5 701
Absa Bank:9381946782		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 594	83		-	12 677
Nedbank: 037881052406		365days	Fixed deposit	No	Fixed	9,02%	No	No	11/09/2025	50 000	-		-	50 000
Standard bank: 488607000-087		360days	Fixed deposit	No	Fixed	8,85%	No	No	06/09/2025	47 745	-		-	47 745
Absa Bank: 9395881776		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 093	80		-	12 173
Nedbank:037881052406000109		60days	Fixed deposit	No	Fixed	8,02%	No	No	13/05/2025	30 000	323		-	30 323
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8,35%	No	No	11/06/2025	30 000	336		-	30 336
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										209 039	996		-	210 035

#### Investment portfolio analysis

The municipality has investments with a total value of R210 million as at April 2025. Interest earned on fixed deposits be accrued at year end.

## BITOU LOCAL MUNICIPALITY

### Section 8 – Grant Performance

#### 8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M10)
WATER SERVICES INFRASTRUCTURE GRANT	3 330 383,84
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	947 828,41
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	1 474 000,00
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	842 846,13
EQUITABLE SHARE	154 001 000,00
HUMAN SETTLEMENT DEVELOPMENT	41 682 223,63
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	581 591,58
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES - C	7 451 319,46
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	18 007 240,32
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	2 589 046,30
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	1 805 600,33
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-
	<b>232 713 080,00</b>

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

Grant Description	Year- To-Date Actual Balance (M10)
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT: RECEIPTS	-
MUNICIPAL INFRASTRUCTURE GRANT: RECEIPTS	22 818 000,00
WATER SERVICES INFRASTRUCTURE GRANT: RECEIPTS	9 080 000,00
LOCAL GOVERNMENT, WATER AND RELATED SETA: RECEIPTS	927 726,70
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	9 908 000,00
SETA:RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1 800 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	1 531 369,31
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	2 815 000,00
COMMUNITY DEVELOPMENT WORKERS	19 000,00
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EQUITABLE SHARE	154 001 000,00
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) - CAPITAL	2 594 063,97
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	37 085 521,64
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FIRE SERVICE CAPACITY BUILDING GRANT	980 000,00
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
	<b>243 559 681,62</b>

The table above reflects the grant receipts for April 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 30 April 2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Signature



Print Name: M Memani

Municipal Manager of Bitou Local Municipality – WC047

Date 15/05/2025