



## **Budget Statement for the month ended 31 May 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 is in accordance with the following enabling legislations. The Municipal Finance Management Act (MFMA) – 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 – May Report**

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

The report outlines the financial performance and position of the municipality for the month ended 31 May 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.

Its 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 below on the C7: Cash flow statement, the cash, and cash equivalents amounts to R206.8 million as at the end of May 2025, however total short-term investments equate to R180.3 million and the municipality has a favourable bank balance of R34 million. The difference between the bank balance and the Cash and Cash equivalents are payments and receipting not recorded in the bank reconciliation statement. Averagely the municipality requires in excess of R65 million to cover the monthly operational expenditure, including the cost associated with the payment of employee cost and suppliers. This excludes payments made to suppliers for capital assets.

### **Section 2 – Resolutions**

#### ***IN-YEAR REPORTS 2024/2025***

Below is the resolution to be presented to Council when the In-Year Monitoring (IYM) Report is tabled:

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

- That Council notes the monthly budget statement with the supporting documentation for the month ended 31 May 2025.

### **Section 3 – Executive Summary**

#### **3.1 Introduction**

The Monthly budget statement is in accordance with the MBRR and section 71 of the MFMA.

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**Consolidated performance**

**WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May**

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	47 574	473 958	486 031	(12 073)	-2%	531 527
Service charges - Electricity		230 904	262 129	259 136	22 952	232 543	237 542	(4 999)	-2%	259 136
Service charges - Water		87 795	90 492	92 029	9 050	85 268	84 360	908	1%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	7 397	71 913	72 988	(1 075)	-1%	79 624
Service charges - Waste management		44 964	53 852	50 983	5 895	45 349	46 734	(1 386)	-3%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	517	6 561	7 467	(906)	-12%	10 072
Agency services		2 498	2 840	2 840	389	2 218	2 603	(386)	-15%	2 840
Interest earned from Receivables		13 243	13 870	12 458	837	10 183	11 420	(1 236)	-11%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	481	9 013	11 411	(2 398)	-21%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	162	1 394	1 476	(82)	-6%	1 610
Licence and permits		1 427	565	661	123	1 257	606	651	107%	661
Operational Revenue		7 415	2 800	9 667	(230)	8 259	9 424	(1 165)	-12%	9 667
<b>Non-Exchange Revenue</b>		432 046	442 000	455 985	25 160	402 678	370 511	32 167	9%	455 985
Property rates		178 261	191 257	193 250	15 955	175 888	177 146	(1 258)	-1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 242	1 321	1 921	145%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	6 884	40 074	34 309	5 765	17%	52 397
Licence and permits		-	796	796	-	-	729	(729)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 996	992	168 899	142 197	26 702	19%	187 996
Interest		2 292	1 844	2 202	79	1 848	2 019	(171)	-8%	2 202
Operational Revenue		14 750	14 835	13 953	1 131	12 727	12 790	(63)	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>72 734</b>	<b>876 636</b>	<b>856 542</b>	<b>20 094</b>	<b>2%</b>	<b>987 511</b>
<b>Expenditure By Type</b>										
Employee related costs		312 820	370 938	378 617	23 631	271 795	346 576	(74 781)	-22%	378 617
Remuneration of councillors		7 376	7 879	7 879	604	6 911	7 222	(311)	-4%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	16 867	189 805	206 213	(16 408)	-8%	224 959
Inventory consumed		16 652	18 699	20 461	1 271	14 107	18 753	(4 645)	-25%	20 461
Debt impairment		28 480	19 001	19 001	-	-	-	-	-	19 001
Depreciation and amortisation		48 851	40 002	41 388	3 490	37 514	37 938	(424)	-1%	41 388
Interest		20 922	14 063	13 917	3	7 306	12 757	(5 451)	-43%	13 917
Contracted services		77 655	103 758	116 001	7 382	63 315	101 519	(38 204)	-38%	116 001
Transfers and subsidies		9 208	12 283	11 161	363	9 045	8 802	243	3%	11 161
Irrecoverable debts written off		74 426	61 150	61 150	104	22 568	56 054	(33 486)	-60%	61 150
Operational costs		76 823	91 144	91 044	7 328	64 885	82 827	(17 942)	-22%	91 044
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>61 044</b>	<b>687 251</b>	<b>878 660</b>	<b>(191 410)</b>	<b>-22%</b>	<b>985 578</b>
<b>Surplus/(Deficit)</b>		<b>35 558</b>	<b>2 389</b>	<b>1 934</b>	<b>11 690</b>	<b>189 385</b>	<b>(22 119)</b>	<b>211 504</b>	<b>(0)</b>	<b>1 934</b>
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	88 638	3 139	67 965	68 295	(330)	(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>14 829</b>	<b>257 350</b>	<b>46 176</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>14 829</b>	<b>257 350</b>	<b>46 176</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>14 829</b>	<b>257 350</b>	<b>46 176</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>14 829</b>	<b>257 350</b>	<b>46 176</b>			<b>90 571</b>

## **BITOU LOCAL MUNICIPALITY**

### **Revenue by Source Summary**

The total operating revenue to date amounts R876.6 Million against the year to-date budget of R856.5 Million yielding a positive balance of R20.1 Million or 2% as at year-to-date ending May 2025. The net variance is attributed to non-exchange transaction, with the most notable contributors being transfers and subsidies (R26m); fines & penalties, (5.7m) and surcharges (R1.9m). The remainder is made up off exchange transactions.

### **Property Rates**

The year-to-date property rates amounts to R175.9 million against the year-to-date budget of R177.1 million with a negative variance of 1%. Included in the property rates are the monthly levies that amounts to R15.9 million.

### **Electricity**

Revenue from electricity year-to-date amounts to R232.5 million against an anticipated year-to-date budget of R237.5 million translating to an underperformance of 2%. Revenue for the month amounts to R22.9 million. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods and as we are entering the colder season, an increase in consumption is expected. The focus area still remains 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 it's cost of supply study on electricity which will see a change in our tariff structure going into the new financial year.

### **Water Service**

The year-to-date water revenue as at end of May 2025 amounts to R85.3 million against the YTD budget amounts to R84 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 R71.9 million while YTD budget amounts to R72.9 million, which means this revenue source too is adequately performing, an immense improvement from last month's reporting.

### **Refuse Service**

Refuse revenue as at the end of May 2025 amounts R45.3 million while the YTD budget amounts to R46.7 million. This is an under performance of 3%, also an immense improvement from last month's reporting. The shortage of refuse bins to implement the changes recommended in the Revenue enhancement programme is also a matter of concern, as this will greatly assist in meeting the revenue targets. A concerted effort will need to be made in the new financial year to ensure this revenue source is performing adequately

### **Agency Services**

The revenue derived from agency services equates to R2.2 million as at May 2025, compared to a budgeted R2.6 million, a negative variance of 15%. This revenue relates to our agency fee received for vehicle registrations and fluctuates based on registered vehicles.

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

Interest earned on external investment and outstanding debtors' revenue at the end of May 2025 amounts to R9 million and R10.2 million respectively, which in turn equates to a 21% and 11% 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.

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

Revenue from Fines as at end of May 2025 amounts to R40.1 million compared to the anticipated budgeted revenue of R34.3 million. This is an overperformance of 17%. The revenue for the month of May 2025 will form part of June's monthly reporting, as the reports are sent to the Municipality on the 7<sup>th</sup> working day of each month. 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 May 2025 amounting to R168.9 million. It is anticipated that this result may come in-line with the budgetary predictions as part of the financial year end processes.

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

Revenue collected as at end of May 2025 amounts to R6.6 million an underperformance of 12%. 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 May 2025 amounts to R12.7 million which means this revenue source is also adequately performing. The major contributor for this revenue source is development charges.

**Total revenue** equates to R876.6 million, compared to the R856.5 million anticipated budgeted revenue for the year. We report for the month of May 2025 revenue of R72.7 million. This, however, exclude revenue from capital contributions.

## **Expenditure**

### **Employee related cost**

Employee related cost at the end of May 2025 amounts to an actual YTD figure of R271.8 million. When comparing this to the YTD budget, R346.6 million, it translates to an under performance of 22%. For the month we report expenditure amounting to R23.6 million. 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 May 2025 amounts to R6.9 million. This expenditure item is underperforming by 4% for the month, however the monetary difference amounts to R311 000.

### **Bulk Purchases**

Eskom payments for the month ended May 2025, amounts to R189.8 million. All payments are in respect of April invoices. May 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 8%, however the Payments for June normally bring this item inline.

### **Depreciation**

Depreciation is adequately performing and up to date.

### **Inventory Consumed**

Expenditure for this item, for May 2025, amounts to R14.1 million while the YTD budget amounts to R18.8 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



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supplies/inventory at the stores used in operational and maintenance activities and is dependent on the rate at which operational and maintenance activities proceed.

### **Contracted Services**

Expenditure as at end of May 2025 amounts to R63.3 million and is under-performing by 38% when compared to the YTD budget of R101.5 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 May 2025 amounts R9 million when compared to the YTD budget of R8.8 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 May 2025 amounts to R64.9 million while the YTD budget amounts to R82.8 million, which translates to an under performance of 22%. 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 May 2025 amounts to R687.3 million in comparison to an anticipated expenditure budget of R878.6 million.

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

The municipality is reporting a surplus for the month of R11.7 million, whilst a year-to-date surplus of R189.4 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 31 May 2025.

# BITOU LOCAL MUNICIPALITY

## WC047 Bitou - Table C1 Monthly Budget Statement Summary - M11 May

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	15 955	175 888	177 146	(1 258)	-1%	193 250
Service charges	431 020	486 846	481 772	45 294	435 073	441 624	(6 551)	-1%	481 772
Investment revenue	13 203	12 448	12 448	481	9 013	11 411	(2 398)	-21%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 996	992	168 899	142 197	26 702	19%	187 996
Other own revenue	120 740	105 822	112 045	10 012	87 762	84 164	3 599	4%	112 045
<b>Total Revenue (excluding capital transfers and</b>	<b>909 728</b>	<b>973 266</b>	<b>987 511</b>	<b>72 734</b>	<b>876 636</b>	<b>856 542</b>	<b>20 094</b>	<b>2%</b>	<b>987 511</b>
Employee costs	312 820	370 938	378 617	23 631	271 795	346 576	(74 781)	-22%	378 617
Remuneration of Councillors	7 376	7 879	7 879	604	6 911	7 222	(311)	-4%	7 879
Depreciation and amortisation	48 851	40 002	41 388	3 490	37 514	37 938	(424)	-1%	41 388
Interest	20 922	14 063	13 917	3	7 306	12 757	(5 451)	-43%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 420	18 139	203 912	224 965	(21 053)	-9%	245 420
Transfers and subsidies	9 208	12 283	11 161	363	9 045	8 802	243	3%	11 161
Other expenditure	260 712	275 053	287 196	14 814	150 768	240 401	(89 632)	-37%	287 196
<b>Total Expenditure</b>	<b>874 170</b>	<b>970 877</b>	<b>985 578</b>	<b>61 044</b>	<b>687 251</b>	<b>878 660</b>	<b>(191 410)</b>	<b>-22%</b>	<b>985 578</b>
<b>Surplus/(Deficit)</b>	<b>35 558</b>	<b>2 389</b>	<b>1 934</b>	<b>11 690</b>	<b>189 385</b>	<b>(22 119)</b>	<b>211 504</b>	<b>-956%</b>	<b>1 934</b>
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	88 638	3 139	67 965	68 295	(330)	-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>14 829</b>	<b>257 350</b>	<b>46 176</b>	<b>211 174</b>	<b>457%</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>14 829</b>	<b>257 350</b>	<b>46 176</b>	<b>211 174</b>	<b>457%</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>18 026</b>	<b>104 753</b>	<b>136 027</b>	<b>(31 274)</b>	<b>-23%</b>	<b>148 541</b>
Capital transfers recognised	44 924	107 616	84 573	10 399	70 581	77 525	(6 944)	-9%	84 573
Borrowing	35 920	50 033	35 125	2 801	16 923	32 198	(15 275)	-47%	35 125
Internally generated funds	23 434	25 511	28 843	4 826	17 249	26 304	(9 056)	-34%	28 843
<b>Total sources of capital funds</b>	<b>104 279</b>	<b>183 160</b>	<b>148 541</b>	<b>18 026</b>	<b>104 753</b>	<b>136 027</b>	<b>(31 274)</b>	<b>-23%</b>	<b>148 541</b>
<b>Financial position</b>									
Total current assets	560 528	466 245	606 716		653 721				606 716
Total non current assets	1 333 926	1 415 909	1 441 079		1 401 165				1 441 079
Total current liabilities	442 316	439 810	480 235		348 797				480 235
Total non current liabilities	192 078	199 510	216 846		188 568				216 846
<b>Community wealth/Equity</b>	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 393 387</b>		<b>1 517 521</b>				<b>1 393 387</b>
<b>Cash flows</b>									
Net cash from (used) operating	(775 382)	153 694	116 658	6 554	156 108	64 190	(91 918)	-143%	829 347
Net cash from (used) investing	(114 140)	(179 210)	(149 591)	(18 026)	(104 753)	140 610	245 363	174%	157 491
Net cash from (used) financing	-	50 033	40 545	(157)	(9 944)	-	9 944		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>206 844</b>	<b>370 233</b>	<b>163 389</b>	<b>44%</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	22 763	11 771	9 736	9 486	343 530	-	-	-	397 286
<b>Creditors Age Analysis</b>									
Total Creditors	-	0	-	-	-	22	0	-	22

## BITOU LOCAL MUNICIPALITY

### Financial Performance Expenditure by Municipal Vote

#### Revenue by vote

The performance of revenue by vote as at end May 2025 amounts to R75.9 million, this is an over-performance of 2.1%. The detailed explanation on the revenue per item can be found in executive summary.

#### Expenditure by vote

The expenditure by vote as at May 2025 amounts R61 million. The total expenditure budget is under-performing by 21.8%.

**WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council		-	3 004	3 004	-	26 121	2 253	23 868	1059,4%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	240	25 487	50 184	(24 697)	-49,2%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	15 400	128 428	115 677	12 751	11,0%	150 153
Vote 4 - Corporate Services		2 368	19	1 172	97	3 634	886	2 748	310,2%	1 172
Vote 5 - Financial Services		209 749	224 929	227 275	16 897	215 923	205 966	9 957	4,8%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	2 518	51 401	61 233	(9 832)	-16,1%	82 115
Vote 7 - Engineering Services		482 449	544 481	545 866	40 722	493 605	488 638	4 967	1,0%	545 866
<b>Total Revenue by Vote</b>	2	<b>959 939</b>	<b>1 104 120</b>	<b>1 076 149</b>	<b>75 873</b>	<b>944 601</b>	<b>924 837</b>	<b>19 764</b>	<b>2,1%</b>	<b>1 076 149</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council		11 819	12 945	12 841	815	10 488	11 645	(1 157)	-9,9%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 820	1 907	21 021	30 602	(9 581)	-31,3%	33 820
Vote 3 - Community Services		249 539	252 128	253 742	16 201	166 347	223 914	(57 567)	-25,7%	253 742
Vote 4 - Corporate Services		66 195	89 641	102 390	7 603	70 504	93 673	(23 170)	-24,7%	102 390
Vote 5 - Financial Services		59 748	70 683	71 544	4 327	47 194	61 510	(14 316)	-23,3%	71 544
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	1 876	32 314	54 269	(21 955)	-40,5%	61 180
Vote 7 - Engineering Services		412 044	461 348	450 060	28 315	339 383	403 047	(63 664)	-15,8%	450 060
<b>Total Expenditure by Vote</b>	2	<b>874 170</b>	<b>970 877</b>	<b>985 578</b>	<b>61 044</b>	<b>687 251</b>	<b>878 660</b>	<b>(191 410)</b>	<b>-21,8%</b>	<b>985 578</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>85 769</b>	<b>133 243</b>	<b>90 571</b>	<b>14 829</b>	<b>257 350</b>	<b>46 176</b>	<b>211 174</b>	<b>457,3%</b>	<b>90 571</b>

# BITOU LOCAL MUNICIPALITY

## Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

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	384	3 795	5 006	(1 211)	-24%	5 461
Vote 4 - Corporate Services		256	868	828	291	789	759	30	4%	828
Vote 7 - Engineering Services		41 212	143 726	115 969	15 124	84 543	106 305	(21 762)	-20%	115 969
<b>Total Capital Multi-year expenditure</b>	4,7	<b>45 103</b>	<b>149 999</b>	<b>122 258</b>	<b>15 799</b>	<b>89 126</b>	<b>112 070</b>	<b>(22 943)</b>	<b>-20%</b>	<b>122 258</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 2 - Office of the Municipal Manager		149	-	492	29	66	451	(385)	-85%	492
Vote 3 - Community Services		1 021	3 796	2 543	42	748	2 331	(1 583)	-68%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 273	170	1 164	1 032	132	13%	1 273
Vote 5 - Financial Services		33	-	69	-	-	63	(63)	-100%	69
Vote 6 - Economic Development & Planning		301	-	110	1	1	101	(99)	-99%	110
Vote 7 - Engineering Services		56 191	28 073	21 796	1 984	13 646	19 979	(6 333)	-32%	21 796
<b>Total Capital single-year expenditure</b>	4	<b>59 208</b>	<b>33 161</b>	<b>26 283</b>	<b>2 227</b>	<b>15 626</b>	<b>23 958</b>	<b>(8 331)</b>	<b>-35%</b>	<b>26 283</b>
<b>Total Capital Expenditure</b>	3	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>18 026</b>	<b>104 753</b>	<b>136 027</b>	<b>(31 274)</b>	<b>-23%</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>783</b>	<b>8 267</b>	<b>9 435</b>	<b>(1 168)</b>	<b>-12%</b>	<b>10 440</b>
Executive and council		149	-	492	29	66	451	(385)	-85%	492
Finance and administration		17 073	9 350	9 948	754	8 200	8 984	(783)	-9%	9 948
<b>Community and public safety</b>		<b>4 207</b>	<b>6 302</b>	<b>7 253</b>	<b>281</b>	<b>4 073</b>	<b>6 649</b>	<b>(2 576)</b>	<b>-39%</b>	<b>7 253</b>
Community and social services		3 909	304	1 798	-	470	1 648	(1 178)	-71%	1 798
Sport and recreation		-	4 455	4 455	281	3 522	4 084	(562)	-14%	4 455
Public safety		298	1 542	1 000	-	81	917	(836)	-91%	1 000
<b>Economic and environmental services</b>		<b>12 288</b>	<b>47 401</b>	<b>43 636</b>	<b>4 193</b>	<b>30 297</b>	<b>40 000</b>	<b>(9 703)</b>	<b>-24%</b>	<b>43 636</b>
Planning and development		301	-	110	1	1	101	(99)	-99%	110
Road transport		11 987	47 401	43 527	4 191	30 295	39 899	(9 604)	-24%	43 527
<b>Trading services</b>		<b>70 593</b>	<b>120 108</b>	<b>87 211</b>	<b>12 769</b>	<b>62 116</b>	<b>79 943</b>	<b>(17 827)</b>	<b>-22%</b>	<b>87 211</b>
Energy sources		19 492	26 065	14 658	2 870	6 784	13 437	(6 652)	-50%	14 658
Water management		33 290	45 070	32 315	4 974	24 112	29 622	(5 510)	-19%	32 315
Waste water management		17 811	46 673	39 488	4 779	30 750	36 197	(5 447)	-15%	39 488
Waste management		-	2 300	750	146	470	687	(217)	-32%	750
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>18 026</b>	<b>104 753</b>	<b>136 027</b>	<b>(31 274)</b>	<b>-23%</b>	<b>148 541</b>
<b>Funded by:</b>										
National Government		29 398	29 331	26 792	4 246	23 004	24 559	(1 555)	-6%	26 792
Provincial Government		15 527	78 285	57 782	6 152	47 577	52 966	(5 389)	-10%	57 782
<b>Transfers recognised - capital</b>		<b>44 924</b>	<b>107 616</b>	<b>84 573</b>	<b>10 399</b>	<b>70 581</b>	<b>77 525</b>	<b>(6 944)</b>	<b>-9%</b>	<b>84 573</b>
Borrowing	6	35 920	50 033	35 125	2 801	16 923	32 198	(15 275)	-47%	35 125
Internally generated funds		23 434	25 511	28 843	4 826	17 249	26 304	(9 056)	-34%	28 843
<b>Total Capital Funding</b>	7	<b>104 279</b>	<b>183 160</b>	<b>148 541</b>	<b>18 026</b>	<b>104 753</b>	<b>136 027</b>	<b>(31 274)</b>	<b>-23%</b>	<b>148 541</b>

## BITOU LOCAL MUNICIPALITY

### Capital Expenditure Analysis

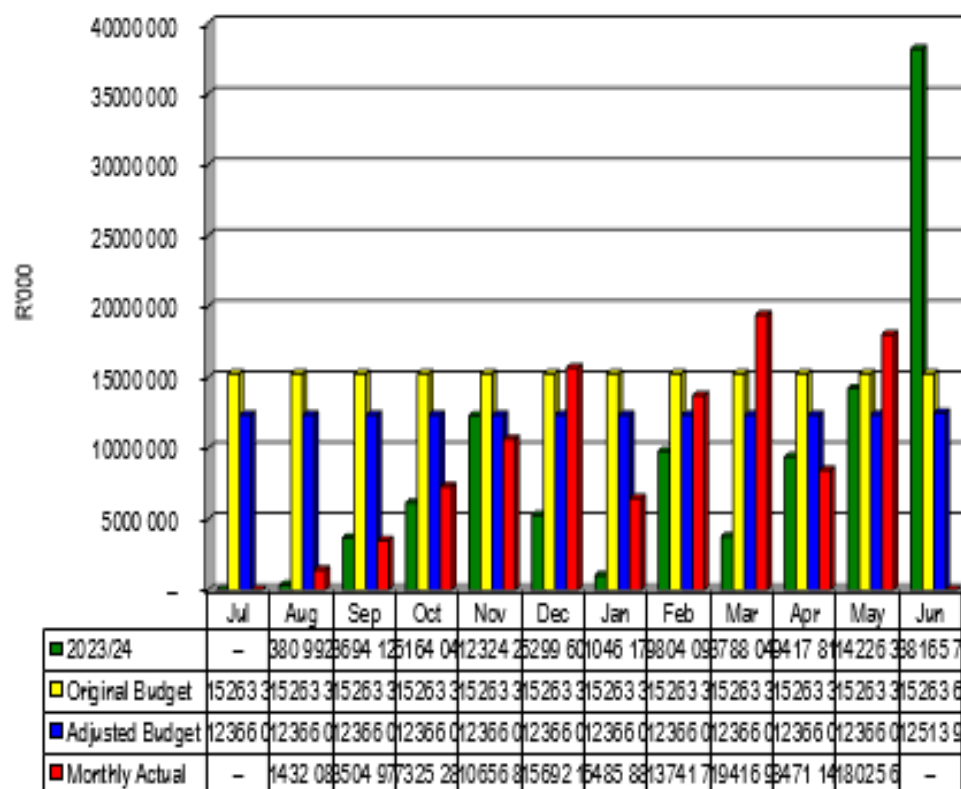
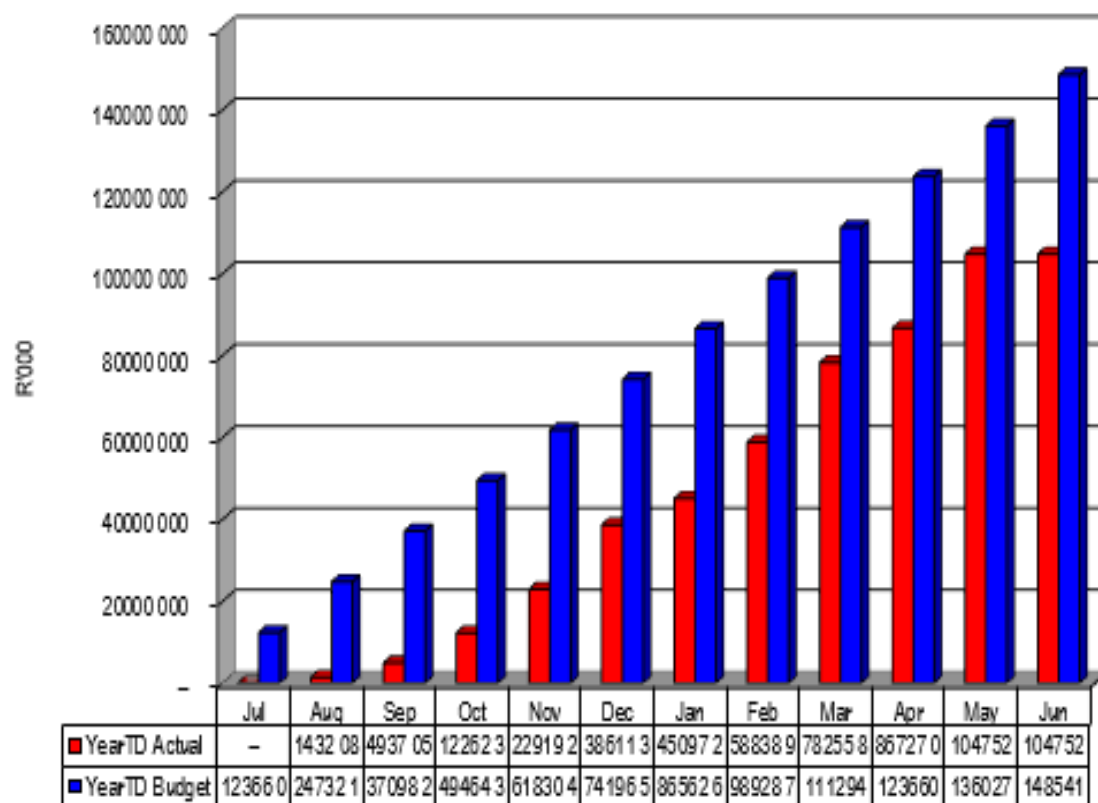
Capital Expenditure for the month equals R18 025 611.86, which results in a 71% spending when comparing the actual YTD with the YTD budget.

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	1 498 866,39	679 299,34	17 326 794,35
<b>WATER SERVICE INFRASTRUCTURE GRANT</b>	10 434 783,00	7 895 652,00	2 747 513,76	2 148 547,58	5 677 260,86
<b>INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT</b>	16 650 000,00	10 027 000,00	2 107 078,95	13 500,00	3 744 087,02
<b>HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT</b>	60 351 000,00	46 470 270,00	4 045 420,50	148 594,04	42 853 191,68
<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	4 825 615,89	9 271 340,62	17 248 645,09
<b>BORROWINGS</b>	50 033 373,00	35 124 692,00	2 801 116,37	13 642 160,03	16 922 672,25
<b>TOTAL</b>	<b>183 159 962,00</b>	<b>148 541 085,00</b>	<b>18 025 611,86</b>	<b>25 903 441,61</b>	<b>104 752 651,25</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 - M11 May**

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	206 844	149 202
Trade and other receivables from exchange transactions		54 528	75 841	73 047	79 141	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	73 116	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 448	16 118	18 448
VAT		283 602	212 584	283 602	275 037	283 602
Other current assets		898	180	1 052	3 456	1 052
<b>Total current assets</b>		<b>560 528</b>	<b>466 245</b>	<b>606 716</b>	<b>653 721</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	1 387 078	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>1 401 165</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>2 054 886</b>	<b>2 047 795</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Financial liabilities		20 425	1 103	41 876	9 892	41 876
Consumer deposits		11 362	9 848	11 362	11 951	11 362
Trade and other payables from exchange transactions		125 575	86 278	153 519	33 510	153 519
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(18 956)	(43 017)
Provision		47 936	116 950	48 075	32 263	48 075
VAT		268 421	239 157	268 421	280 136	268 421
<b>Total current liabilities</b>		<b>442 316</b>	<b>439 810</b>	<b>480 235</b>	<b>348 797</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	11 564	13 801
Other non-current liabilities		70 559	58 456	96 636	69 287	96 636
<b>Total non current liabilities</b>		<b>192 078</b>	<b>199 510</b>	<b>216 846</b>	<b>188 568</b>	<b>216 846</b>
<b>TOTAL LIABILITIES</b>		<b>634 394</b>	<b>639 320</b>	<b>697 080</b>	<b>537 365</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>1 517 521</b>	<b>1 350 715</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 440 840	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>1 517 521</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 May 2025 amounts to R 653.7 million. The municipality reports total short-term investments at R180.3 million and a bank balance of R34 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 R348.8 million. The current ratio for the month equals 5.52:1, 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 - M11 May										
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	16 370	169 324	160 241	9 083	6%	174 808
Service charges		-	434 972	435 238	39 441	377 899	398 968	(21 069)	-5%	435 238
Other revenue		67	26 596	23 531	1 988	103 417	19 800	83 617	422%	23 531
Transfers and Subsidies - Operational		6 262	176 723	185 015	0	171 002	140 139	30 863	22%	185 015
Transfers and Subsidies - Capital		-	130 854	88 638	5 751	78 309	68 295	10 014	15%	88 638
Interest		11 284	12 448	12 448	825	18 277	11 411	6 866	60%	12 448
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(793 639)	(776 920)	(776 920)	(57 455)	(745 770)	(712 689)	33 081	-5%	(64 231)
Interest		-	(14 063)	(13 917)	(3)	(7 306)	(12 757)	(5 451)	43%	(13 917)
Transfers and Subsidies		-	(11 983)	(12 183)	(363)	(9 045)	(9 217)	(172)	2%	(12 183)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(775 382)</b>	<b>153 694</b>	<b>116 658</b>	<b>6 554</b>	<b>156 108</b>	<b>64 190</b>	<b>(91 918)</b>	<b>-143%</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)	(18 026)	(104 753)	140 610	245 363	174%	153 541
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(114 140)</b>	<b>(179 210)</b>	<b>(149 591)</b>	<b>(18 026)</b>	<b>(104 753)</b>	<b>140 610</b>	<b>245 363</b>	<b>174%</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		-	-	-	(17)	589	-	589	0%	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	(140)	(10 533)	-	10 533	0%	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>50 033</b>	<b>40 545</b>	<b>(157)</b>	<b>(9 944)</b>	<b>-</b>	<b>9 944</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>(11 629)</b>	<b>41 412</b>	<b>204 801</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		206 844	370 233			1 192 815

The municipality is reporting a surplus of R6.6 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 R18 million which is mostly influenced by spending on capital projects.

The net cash **(used)** for financing activities which are mostly influenced by the repayment of loans. The amount as at May 2025 amounts to R157 000. The next payment will occur in June 2025:

The municipality reports cash and cash equivalents amounting to R206.8 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 - M11 May													
Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 977	3 132	2 892	3 247	98 867	-	-	-	117 115	102 114	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	15 042	2 170	1 181	1 139	20 179	-	-	-	39 711	21 318	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10 247	2 127	1 444	1 185	45 304	-	-	-	60 308	46 489	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4 166	1 665	1 533	1 492	63 418	-	-	-	72 264	64 910	-	-
Receivables from Exchange Transactions - Waste Management	1600	6 608	2 595	2 581	2 353	105 690	-	-	-	119 827	108 043	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(22 277)	92	105	71	10 072	-	-	-	(11 938)	10 142	-	-
Total By Income Source	2000	22 763	11 771	9 736	9 486	343 530	-	-	-	397 286	353 016	-	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	(23)	458	432	497	5 508	-	-	-	6 872	6 006	-	-
Commercial	2300	3 401	1 699	1 080	824	8 487	-	-	-	15 491	9 311	-	-
Households	2400	19 385	9 615	8 224	8 165	329 535	-	-	-	374 923	337 699	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	22 763	11 771	9 736	9 486	343 530	-	-	-	397 286	353 016	-	-

### Debtor’s age analysis

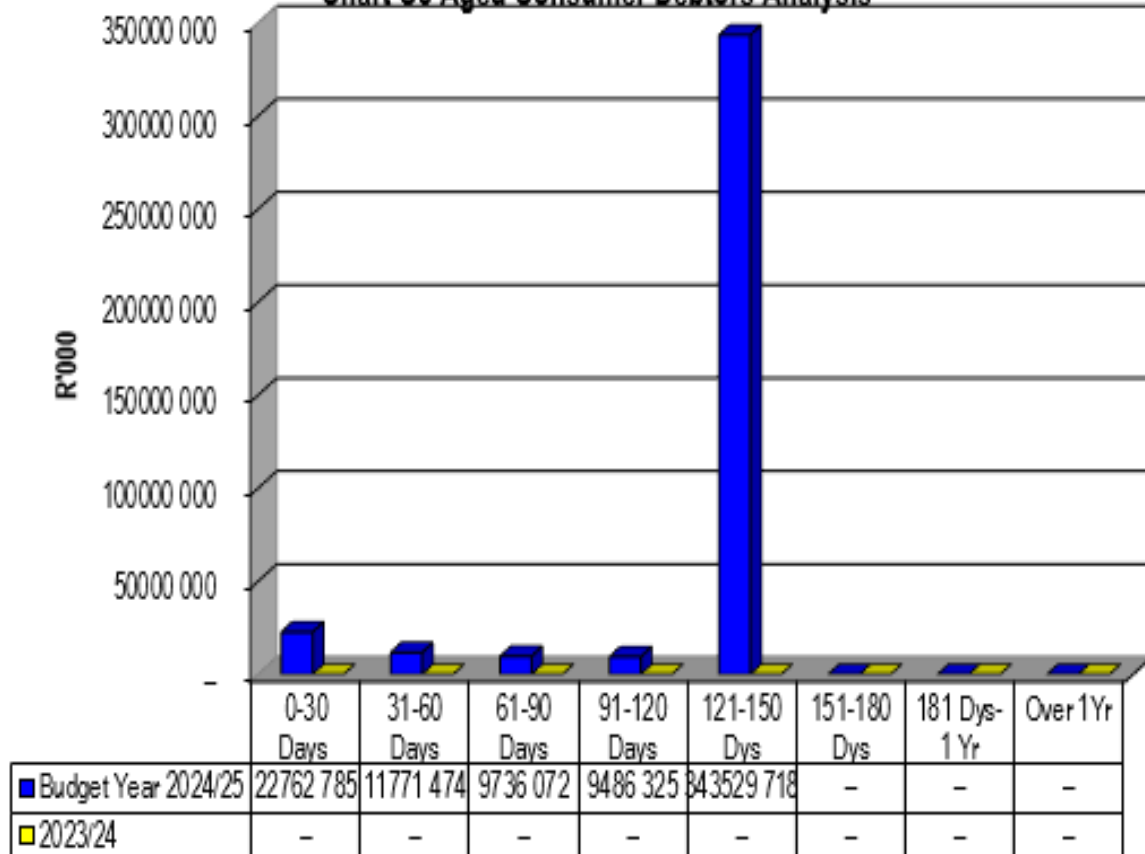
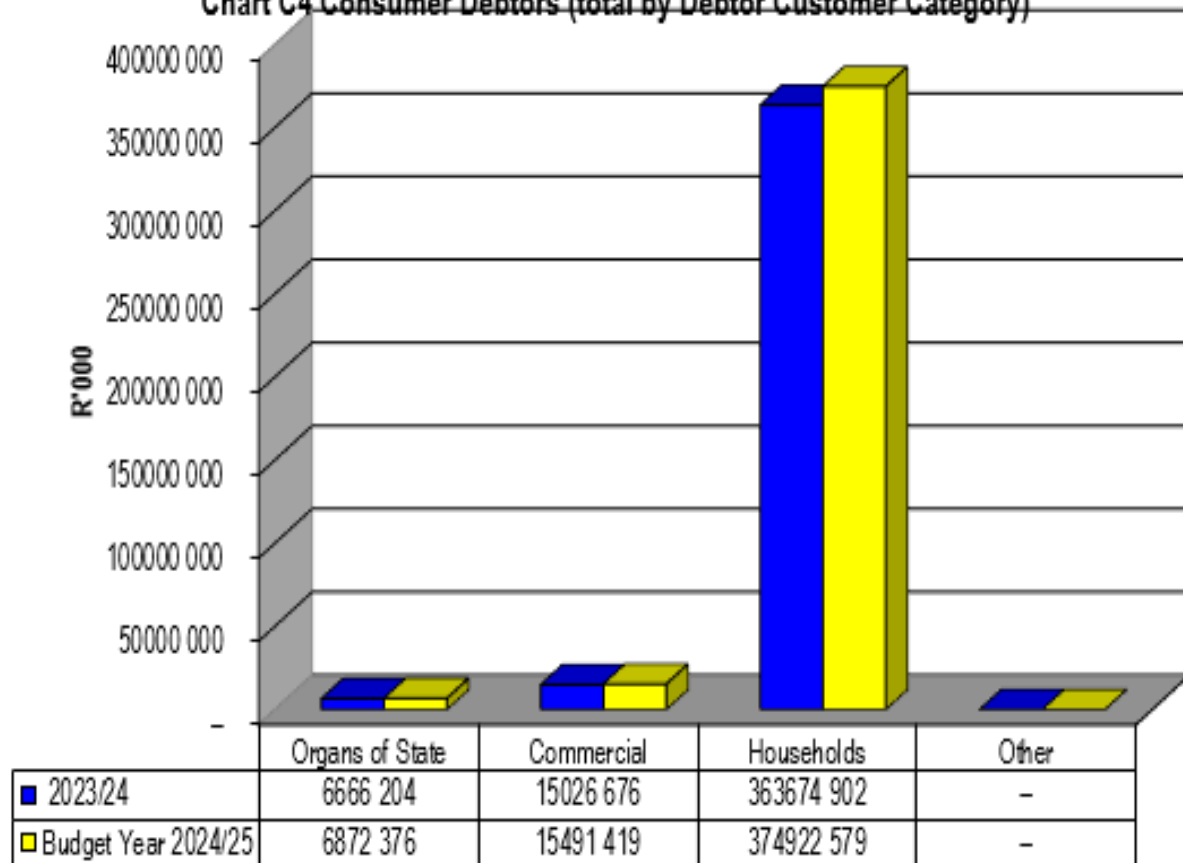
The debtors’ book of the municipality reflects R 353 million on outstanding debtors older than 90 days and a total outstanding amount of R 397.3 million.

The contributors to the outstanding debt remain the household debt which represent 94.37% of total debt, followed by businesses with 3.90% and organs of state contributing 1.73%

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 May 2025 is 88%. See below debtor payment percentage breakdown achieved for May 2025.

DEBTOR PAYMENT % ACHIEVED				
DETAILS	Mar-25	Apr-25	May-25	Annual
Gross Debtors Opening Balance	382 912 463,29	380 114 542,42	389 617 767,14	335 576 739,61
Billed Revenue	66 354 442,09	66 487 237,45	66 774 777,75	737 413 721,08
Gross Debtors Closing Balance	380 114 542,42	389 617 767,14	397 286 373,80	397 286 373,80
Bad Debt Written off	3 949 383,67	-	97 581,00	22 305 790,42
Payment received	65 202 979,29	56 984 012,73	59 008 590,09	653 398 296,47
Billed Revenue	66 354 442,09	66 487 237,45	66 774 777,75	737 413 721,08
<b>% Debtor payment achieved</b>	<b>98%</b>	<b>86%</b>	<b>88%</b>	<b>89%</b>

**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

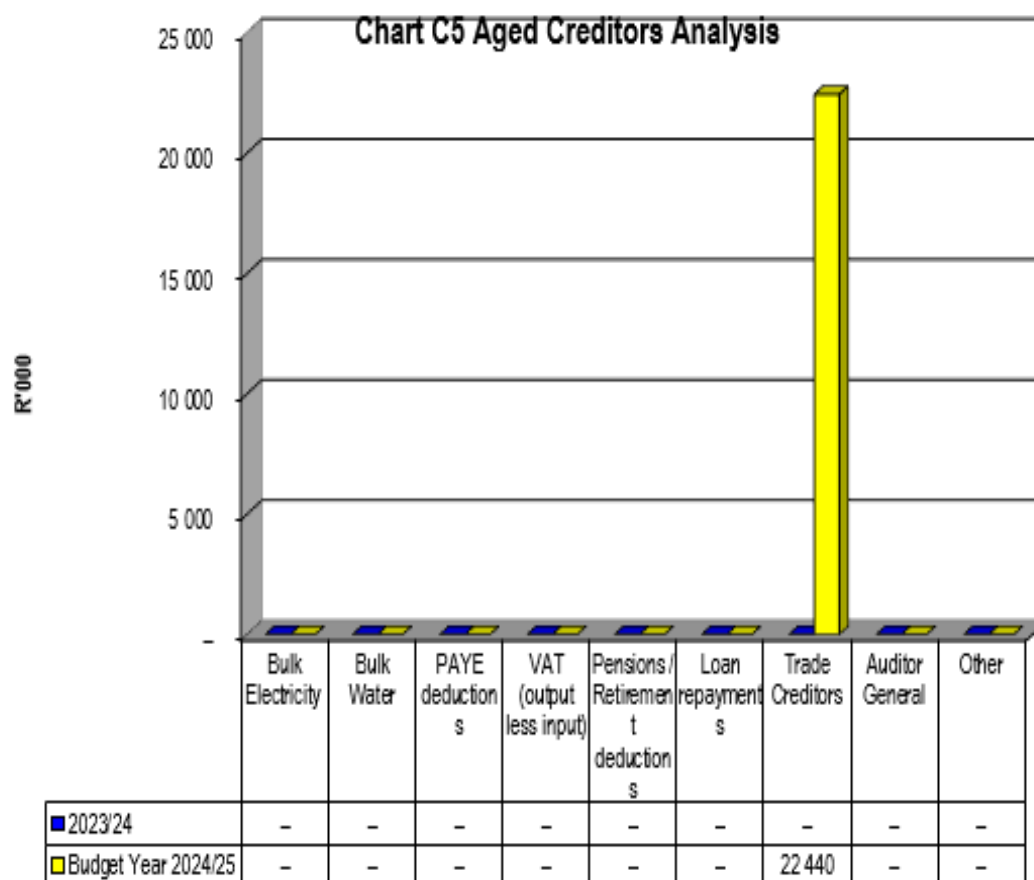
Table SC4 reflects the trade creditors

**WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May**

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

### Creditors Age Analysis

The municipality reports R22 440 trade creditors in May 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 - M11 May														
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	Variable	8,15%	No	No	Call deposit	21 079	143		-	21 223
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 701	36		-	5 738
Absa Bank:9381946782		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 677	86		-	12 763
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	12 173	83		-	12 256
Nedbank:037881052406000109		60days	Fixed deposit	No	Fixed	8,02%	No	No	13/05/2025	30 323	402	(30 725)	-	(0)
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8,35%	No	No	11/06/2025	30 336	213		-	30 549
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										210 035	964		-	180 274

#### Investment portfolio analysis

The municipality has investments with a total value of R180.3 million as at May 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 (M11)
WATER SERVICES INFRASTRUCTURE GRANT	3 330 383,84
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	1 045 128,41
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	1 474 000,00
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	896 178,87
EQUITABLE SHARE	154 001 000,00
HUMAN SETTLEMENT DEVELOPMENT	43 841 573,04
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	600 200,88
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES - C	8 274 086,58
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	18 007 240,32
PUBLIC SAFETY GRANT	-
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT	-
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	980 000,00
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

**236 844 438,57**

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

Grant Description	Year- To-Date Actual Balance (M11)
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
PUBLIC SAFETY GRANT	-
COMMUNITY LIBRARY SERVICES	2 815 000,00
COMMUNITY DEVELOPMENT WORKERS	19 000,00
WESTERN CAPE FINANCIAL MANAGEMENT CAPABILITY GRANT	-
EQUITABLE SHARE	154 001 000,00
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) - CAPITAL	7 245 931,15
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	38 185 044,84
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FIRE SERVICE CAPACITY BUILDING GRANT	980 000,00
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

**249 311 072,00**

The table above reflects the grant receipts for May 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 May 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

10-06-2025