



Bitou Local Municipality
Bitou Plaaslike Munisipaliteit
Umasipala WeBitou

MAYORAL COMMITTEE MEETING

Venue: Council Chambers, Municipal Offices, Sewell
Street, Plettenberg Bay

Date: 24 JULY 2025

Time: 09h00



BITOU LOCAL MUNICIPALITY

21 July 2025

**Members of the Mayoral Committee
Municipal Manager
Directors and acting Directors**

MAYORAL COMMITTEE MEETING: THURSDAY, 24 JULY 2025 AT 09H00

NOTICE is hereby given that a Mayoral Committee Meeting will be held in the **Council Chamber, Municipal Offices, Sewell Street, Plettenberg Bay** on **THURSDAY, 24 JULY 2025 AT 09H00**, to consider the business set forth in the Agenda.

Yours faithfully

J N KAMKAM
EXECUTIVE MAYOR

Constitution of the Mayoral Committee:

The Deputy Executive Mayor, Councillor N P Kolwapi
Member of the Mayoral Committee, Councillor W J Nel
Member of the Mayoral Committee, Councillor A R Olivier

Bitou Local Municipality

Mayoral Committee Agenda

24 July 2025

Order of Business

1. **OPENING**

2. **ATTENDANCE**

The Attendance registers will be circulated at the meeting.

3. **APPLICATION FOR LEAVE OF ABSENCE**

Application for leave of absence, if necessary, will be considered.

4. **DECLARATION OF INTEREST**

5. **CONFIRMATION OF MINUTES**

5.1 **Minutes of the Mayoral Committee Meeting: 26 June 2025**

Minutes circulated herewith.

6. **COMMUNICATION BY THE EXECUTIVE MAYOR**

7. **PRESENTATIONS**

None

8. **ITEMS FOR INFORMATION WHICH HAVE BEEN DEALT WITH BY THE
PORTFOLIO COMMITTEES IN TERMS OF DELEGATED AUTHORITY**

None

9. **NOTING OF OUTSTANDING MAYCO RESOLUTIONS**

Circulated herewith



10. CONSIDERATION OF REPORTS (OPEN)

Section 1: Office of the Municipal Manager

Schedule of Items attached

Section 2: Directorate Financial Services

Schedule of Items attached

Section 3: Directorate Corporate Services

No Schedule of Item attached

Section 4: Directorate Community Services

No Schedule of Item attached

Section 5: Directorate Engineering Services

Schedule of Items attached

Section 6: Directorate Economic Development and Planning

No Schedule of Item attached

11. IN-COMMITTEE MATTERS

11.1 Confirmation of In-Committee Minutes

None

11.2 In-Committee Items

No items for consideration

12. RECORDING OF COUNCILLORS PRESENT

13. CLOSURE

5.CONFIRMATION OF MINUTES

MINUTES OF THE MAYORAL COMMITTEE MEETING OF BITOU LOCAL MUNICIPALITY HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON THURSDAY, 26 JUNE 2025 AT 09H02

1. OPENING

The Executive Mayor, Councillor J N Kamkam, welcomed everyone at **09h02** and requested Councillor N P Kolwapi to open the meeting with a prayer.

2. ATTENDANCE

As per the attached attendance register.

3. APPLICATION FOR LEAVE OF ABSENCE

None

4. DECLARATION OF INTEREST

None

5. CONFIRMATION OF MINUTES

5.1 Minutes of the Mayoral Committee Meeting: 22 May 2025

That the minutes of the Mayoral Committee Meeting of 22 May 2025, be and are hereby **CONFIRMED AND SIGNED**

Proposed: Councillor W J Nel
Seconded: Councillor N P Kolwapi

6. COMMUNICATIONS BY THE EXECUTIVE MAYOR

None

7. PRESENTATIONS

None

8. ITEMS FOR INFORMATION WHICH HAVE BEEN DEALT WITH BY THE PORTFOLIO COMMITTEES IN TERMS OF DELEGATED AUTHORITY

That the Items for information which have been dealt with by the respective Portfolio Committees as indicated below be **NOTED**.

- *Finance & Corporate Services Portfolio Committee meeting held 19 May 2025*

Proposed: Councillor W J Nel

Seconded: Councillor N P Kolwapi

FOR INFORMATION**9. NOTING OF OUTSTANDING / PARTIALLY IMPLEMENTED MAYCO RESOLUTIONS**

None

10. CONSIDERATION OF REPORTS (OPEN)**Section 1: Office of the Municipal Manager**

Recommendation C/1/325/06/25

COUNCIL RESOLUTION C/1/259/10/24 - RESPONSE ON THE REPORT FROM THE AUDIT AND PERFORMANCE AUDIT COMMITTEE – QUARTER 3 & 4 (2023/2024)

Portfolio Comm: Strategic Services & Office of the MM

Demarcation: All Wards

File Ref: 9/1/7

Delegation: Council

Recommended by the Executive Mayor

That Council take note of the responses received on the report from the Chairperson of the Audit and Performance Audit Committee on the 2023/24 Quarter 3 and Quarter 4, and the Review of the 2023/24 Annual Financial Statements and Performance Report.

Proposed: Councillor N P Kolwapi

Seconded: Councillor W J Nel

For execution refer to Council resolution

Recommendation C/1/326/06/25**THE APPOINTMENT OF AUDIT COMMITTEE CHAIRPERSON**

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 9/1/7 **Delegation:** Council

Recommended by the Executive Mayor

1. That Council notes that the members of the Audit and Performance Audit Committee have nominated Mr Hennessy as the Chairperson of the committee.
2. That Council appoints Mr Hennessy as the Chairperson of the Audit and Performance Audit Committee.

Proposed: Councillor N P Kolwapi
Seconded: Councillor W J Nel

For execution refer to Council resolution

Recommendation C/1/327/06/25**MUNICIPAL PUBLIC ACCOUNTS COMMITTEE: IRREGULAR EXPENDITURE
FLEET/FUEL ACCOUNT**

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 5/15/5/1 **Delegation:** Council

Recommended by the Executive Mayor

1. That Council notes the attached Irregular Expenditure to the value of R5 211 646.26 (between the period 14 December 2023 and 30 Jun 2024).
2. That Council notes the attached Irregular Expenditure to the value of R8 158 639.07 (between the period 01 Jul 2024 and 30 April 2025).
3. That Council notes the attached total registered Irregular Expenditure to the value of R13 370 285,33.
4. That it be noted that no financial harm was caused to the municipality, and that no one was prejudiced by the payments made to Nedbank Fleet Card Division.
5. That the disclosure notes on the financial statements be amended accordingly.
6. That no official can be held personally liable as value for money was had in the transactions.
7. That Council writes off the Irregular Expenditure to the amount of R13 370285.33.

8. That Council takes note of the enhancement of internal controls to prevent a recurrence of the matter.

Proposed: Councillor A R Olivier

Seconded: Councillor W J Nel

For execution refer to Council resolution

Section 2: Finance

Resolution M/2/285/06/25

REVENUE MANAGEMENT REPORT – MAY 2025

Portfolio Comm.: Finance & Corporate Services

File Ref: 9/1/3/4

Demarcation: All Wards

Delegation: MayCo

Resolved

1. That the Revenue management report for the month of May 2025 be noted.
2. That it be noted that the amount of R 97,581 has been written off as bad debt in the 50% settlement discount program and an amount of R 199,285 collected in the month of May 2025 as per the Council approved Writing off Irrecoverable Debt Policy.
3. That it be noted that the Municipality achieved a collection rate of average 89% as at 31 May 2025.
4. That it be noted that the total number of approved indigents are 5 026 as at 31 May 2025.
5. That it be noted that the Municipality debt is R 397,286,373.80 as at 31 May 2025.

Proposed: Councillor W J Nel

Seconded: Councillor N P Kolwapi

FOR EXECUTION: Manager Revenue Services, Municipal Manager
cc. Director Financial Services

Resolution M/2/287/06/25**SECTION 71 REPORT FOR THE MONTH OF MAY 2025****Portfolio Comm.:** Finance & Corporate Services**File Ref:** 9/1/3/4**Demarcation:** All Wards**Delegation:** MayCo**Resolved**

That the Section 71 report for the month ended 31 May 2025, be noted.

Proposed: Councillor W J Nel**Seconded:** Councillor N P Kolwapi**FOR INFORMATION:** Manager Budget and Financial Reporting**Section 3: Corporate Services****Recommendation C/3/304/06/25****REPORT ON THE COMMUNITY WORKS PROGRAM****Portfolio Comm.:** Finance & Corporate Services**File Ref:** 9/1/3/3**Demarcation:** All Wards**Delegation:** Council**Recommended by the Executive Mayor**

1. That the activities for May 2025, be noted.
2. That the Council appoints Ms. Sylvia Mtshamba as the champion for the Community Works Program on behalf of Bitou Municipality.
3. That the process of setting up the Local Reference Committee be prioritised for it to be properly constituted within three months.

Proposed: Councillor W J Nel**Seconded:** Councillor N P Kolwapi

For execution refer to Council resolution

Section 4: Community Services

Recommendation C/4/284/06/25

THE DESIGNATION OF A WASTE MANAGEMENT OFFICER
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Portfolio Comm: Engineering & Community Services**Demarcation:** All Wards**File Ref:** 4/1/2/4**Delegation:** Council**Recommended by the Executive Mayor**

1. That Mr. Randal Bower, employee number 40000300 be appointed as Waste Management Officer, with immediate effect in order for the Municipality to comply with the National Environmental Management Waste Act, 2008 (Act 59 of 2008).
2. That the Department of Environmental Affairs and Development Planning (DEA&DP) be notified of the appointment.

Proposed: Councillor W J Nel**Seconded:** Councillor A R Olivier

For execution refer to Council resolution

Section 5: Engineering Services

Recommendation C/5/221/06/25

CAPITAL PROJECTS IMPLEMENTATION PLAN (CPIP): REPORT FOR PERIOD ENDING MAY 2025

Portfolio Comm: Engineering & Community Services**Demarcation:** All Wards**File Ref:** 5/7/1/12**Delegation:** Council**Recommended by the Executive Mayor**

That cognisance be taken of the Capital Projects Implementation Plan (CPIP) for the period ending May 2025.

Proposed: Councillor W J Nel**Seconded:** Councillor A R Olivier

For execution refer to Council resolution

Recommendation C/5/222/06/25**PORTION 9 OF THE FARM 432 KRANSHOEK: LE FLEUR ESTATE PROPOSAL TO OFF-SET DEVELOPMENT CHARGES IN LIEU OF ROAD UPGRADES**

Portfolio Comm: Engineering & Community Services
File Ref: 5/7/1/12

Demarcation: Ward 7
Delegation: Council

Recommended by the Executive Mayor

That Council does not approve the off-set of the water and sewer Development Charges for any other purpose than installing and upgrading the required bulk water and sewer services as set out in the Service Level Agreement.

Proposed: Councillor A R Olivier
Seconded: Councillor W J Nel

For execution refer to Council resolution

Recommendation C/5/223/06/25**ROADS, TRANSPORT AND STORM WATER CAPITAL PROJECT IMPLEMENTATION PLAN REPORT FOR PERIOD ENDING MAY 2025**

Portfolio Comm: Engineering & Community Services
File Ref: 9/1/4/5/2

Demarcation: All Wards
Delegation: Council

Recommended by the Executive Mayor

That the Council take note of Roads, Transport, and Stormwater Capital projects Implementation plan report for period ending May 2025.

Proposed: Councillor A R Olivier
Seconded: Councillor W J Nel

For execution refer to Council resolution

Section 6: Economic Development and Planning

Recommendation C/6/200/06/25

PROPOSED LAND-SWOP BETWEEN THE OLD APOSTOLIC CHURCH OF SOUTH AFRICA AND BITOU MUNICIPALITY

Portfolio Comm: Strategic Services and Office of the MM
File Ref: 18/5343/PB

Demarcation: Ward 6
Delegation: Council

Recommended by the Executive Mayor

1. That it be noted that a public participation process in relation to the proposed 'swap' of a portion of Erf 5343 (which is in ownership of the Municipality) with Erven 7228, 7234 and 7235 (which are in ownership of the Apostolic Church) was undertaken, and that no objections were received.
2. That as no objections have been received during the public participation process it be confirmed for the purposes of paragraph 3 of the Council resolution of 28 February 2017 (Item C/6/14/02/17) that the land swap may be proceeded with.

Proposed: Councillor N P Kolwapi
Seconded: Councillor W J N el

For execution refer to Council resolution

Recommendation C/6/201/06/25

MINOR ROAD 7211: PROPOSED DEPROCLAMATION

Portfolio Comm: Strategic Services and Office of the MM
File Ref: 9/1/3/5/2

Demarcation: Ward 2
Delegation: Council

Recommended by the Executive Mayor

That the Municipal Manager be authorised to make application in terms of the provisions of the Roads Ordinance, 1976 (Ord. 19 of 1976) for the Municipality to become the Roads Authority for Minor Road 7211, subject to the following conditions:

- (a) That it be recorded that it is the responsibility of the developer of Erf 9459 to undertake the required upgrading of the full length of Minor Road 7211 as well as the construction of a traffic circle at the intersection of Minor Road 7211 and the Piesang Valley Road to the satisfaction of the Municipality.
- (b) That the application for de-proclamation be not made until such time that all the required authorizations to allow the development of Erf 9459 have been obtained.

- (c) That the Provincial Department of Infrastructure (Roads) remains responsible for the maintenance of Minor Road 7211 until such time that the de-proclamation has been finalized.

Proposed: Councillor N P Kolwapi

Seconded: Councillor W J Nel

For execution refer to Council resolution

Recommendation C/6/205/06/25

HUMAN SETTLEMENTS PIPELINE QUARTER 3 REPORT FOR A PERIOD ENDING IN APRIL 2025

Portfolio Comm: Strategic Services and Office of the MM **Demarcation:** All Wards

File Ref: 9/1/6

Delegation: Council

Recommended by the Executive Mayor

That Council takes cognisance of the progress report on Integrated Human Settlements Pipeline Projects for the quarter ending in April 2025.

Proposed: Councillor N P Kolwapi

Seconded: Councillor W J Nel

For execution refer to Council resolution

11. IN-COMMITTEE MATTERS

11.1 Confirmation of In-Committee Minutes.

None

11.2 In-Committee Items

No items for consideration

12. RECORDING OF COUNCILLORS PRESENT

The Mayoral Committee members recorded their presence in the following order.

Councillor N P Kolwapi, Councillor W J Nel, Councillor J N Kamkam and Councillor A R Olivier

For the record: Councillor A R Olivier attended the meeting virtually.

13. CLOSURE

The Executive Mayor closed the Open meeting at **10h59**.

CONFIRMED AND SIGNED

SIGNATURE:

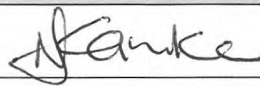
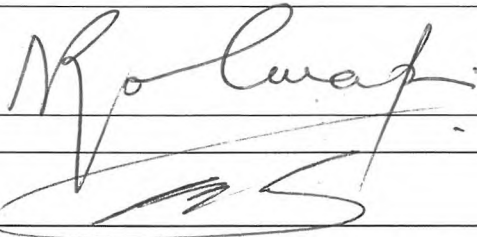

The Executive Mayor: Councillor J N Kamkam

DATE:

ATTENDANCE REGISTER: MAYORAL COMMITTEE

BITOU LOCAL MUNICIPALITY

MAYORAL COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON THURSDAY, 26 JUNE 2025 AT 09H00

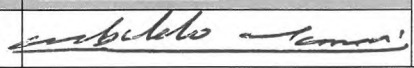
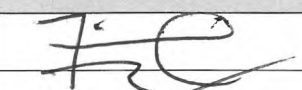

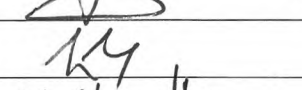
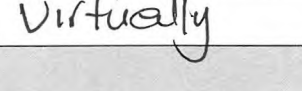
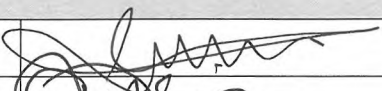

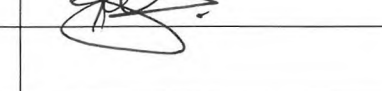

<u>NAME</u>	<u>SIGNATURE</u>
COUNCILLOR J N KAMKAM (EXECUTIVE MAYOR)	
COUNCILLOR N P KOLWAPI (DEPUTY EXECUTIVE MAYOR)	
COUNCILLOR W J NEL	
COUNCILLOR A R OLIVIER	Virtual
NON – MEMBERS	SIGNATURE
COUNCILLOR M P BUSAKWE(SPEAKER)	
COUNCILLOR K DE BRUIN	
COUNCILLOR S E GCABAYI	
COUNCILLOR S A MANGXABA	
COUNCILLOR T MHLANA	
COUNCILLOR N T SETI	
COUNCILLOR D J SWART	
COUNCILLOR C N-J TERBLANCHE	
COUNCILLOR R WILLEMSE	

ATTENDANCE REGISTER

BITOU LOCAL MUNICIPALITY

MAYORAL COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON THURSDAY; 26 JUNE 2025 AT 09H00

OFFICIALS

<u>DESIGNATION</u>	<u>NAME</u>	<u>SIGNATURE</u>
Municipal Manager	Mr M Memani	
DIRECTORS		
Director: Corporate Services	Mr L Loliwe	
Director: Engineering Services	Mr V Felton	
Director: Financial Services	Mr C Mapeyi	
Acting Director: Planning and Development	Mr L Gericke	
Acting Director: Community Services	Ms T Twani	Virtualy
MANAGERS		
Manager Administration	Ms T Wildeman	
Principal Committee Officer	Ms J Jansen	
Committee Clerk	Ms T Mpembe	
Acting Senior Manager Governance and Compliance	Mr A Paulse	
Manager: Speaker's Office	A Mbombo	
Manager Communication & Customer Relations	Mr A Namntu	Virtualy
Manager: Executive Mayor	Mr S Liwani	Virtualy
Manager: Deputy Mayor Office	Mr S Nkomo	
Chief Audit Officer Executive	Mr C Koeberg	
Chief Risk Officer	Mrs C Van Staden	

ATTENDANCE REGISTER

Interested members of the Public

Thank you for attending.



NAME	CONTACT NO	EMAIL ADDRESS	REPRESENTING	SIGNATURE

**MAYORAL COMMITTEE MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG
BAY ON THURSDAY, 26 JUNE 2025 AT 09H00**

9.

**NOTING OF OUTSTANDING
MAYCO RESOLUTIONS**

MayCo Detailed Outstanding Resolution Report dated 21 July 2025

This Report exclude CC and Acknowledge tasks

Ref	Item Nr	Object Name	Date of meeting	Status	Resolution	Forward for Action Outcome	Implementation Action	User Allocated To	Feedback comment	% Complete	Date Assigned
FINANCE											
733905	M/2/282/05/25	REVENUE MANAGEMENT REPORT – APRIL 2025	2025-05-22	IN PROGRESS	Resolved 1. That the revenue management report for the month of April 2025 be noted. 2. That it be noted that the amount of R 149,353 has been written off as bad debt in the 50% settlement discount program and an amount of R 268,477 collected in the month of April 2025 as per the Council approved Writing off of Irrecoverable Debt Policy. 3. That a task team be established by the Municipal Manager to investigate the high rate of outstanding debt reported across all areas, to identify the possible causes, and to submit a separate monthly report detailing the progress made in respect of the findings. Proposed: Councillor W J Nel Seconded: Councillor A R Olivier FOR EXECUTION: Manager Revenue Services, Municipal Manager cc. Director: Financial Services (CFO)	noted	Noted	MAPEYIC			2025-07-16

10. CONSIDERATION OF REPORTS

PORTFOLIO INDEX
CONSIDERATION OF REPORTS
MAYORAL COMMITTEE MEETING
24 JULY 2025

SECTION 1: OFFICE OF THE MUNICIPAL MANAGER

ITEM NO	SUBJECT	FILE REF	PAGE NO
C/1/331/07/25	REPORTING OF IRREGULAR EXPENDITURE – PAYMENT TO BOQWANA BURNS ATTORNEYS AND ADV. CLH HARMS	9/1/7	25

SECTION 2: FINANCE

ITEM NO	SUBJECT	FILE REF	PAGE NO
M/2/289/07/25	REVENUE MANAGEMENT REPORT – JUNE 2025	9/1/3/4	49
C/2/290/07/25	ESTABLISHMENT OF THE REVENUE MANAGEMENT TASK TEAM ON DEBT MANAGEMENT	9/1/3/4	67
M/2/293/07/25	SECTION 71 REPORT FOR THE MONTH OF JUNE 2025	9/1/3/4	70
C/2/294/07/25	COST CONTAINMENT REPORT FOR THE QUARTER ENDING 30 JUNE 2025	9/1/3/4	158
C/2/297/07/25	PAYMENT CERTIFICATE PROJECT SPECIFIC APPOINTMENT SCM/2023/85/ENG – WATER PROFESSIONAL ENGINEERING SERVICES FOR A MULTI-YEAR PERIOD ENDING JUNE 2026 WADRIFT DAM AND NATURES VALLEY WTW UPDGRADE	8/1/5/5/2	161
C/2/298/07/25	SECTION 52(d) REPORT FOR THE QUARTER ENDING JUNE 2025 <i>(to be circulated seperately)</i>		

SECTION 3: CORPORATE SERVICES

ITEM NO	SUBJECT	FILE REF	PAGE NO
	No items for consideration		

SECTION 4: COMMUNITY SERVICES

ITEM NO	SUBJECT	FILE REF	PAGE NO
	No items for consideration		

SECTION 5: ENGINEERING SERVICES

ITEM NO	SUBJECT	FILE REF	PAGE NO
C/5/226/07/25	BUDGET FACILITY FOR INFRASTRUCTURE (BFI) FUNDING APPLICATION PROGRAMME	5/7/1/12	165

SECTION 6: PLANNING & DEVELOPMENT

ITEM NO	SUBJECT	FILE REF	PAGE NO
	No items for consideration		

SECTION 1

**OFFICE OF THE MUNICIPAL
MANAGER**

ITEM C/1/331/07/25

REPORTING OF IRREGULAR EXPENDITURE – PAYMENT TO BOQWANA BURNS ATTORNEYS AND ADV. CLH HARMS

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 9/1/7 **Delegation:** Council

Attachments: Annexure “A”—Payment pack

Report from: Municipal Manager

Author: Municipal Manager

Date: 14 July 2025

PURPOSE

To report the incurrence of irregular expenditure in terms of the requirements of Section 32 of the Municipal Finance Management Act relating to payments made in respect of legal fees to Boqwana Burns Attorneys and Advocate CLH Harms.

BACKGROUND/DISCUSSION

During the Special Council meeting held on 28 June 2024, under Resolution C/1/234/06/24, Council resolved to seek an external legal opinion on the Plettenberg Bay Airport business and long-term lease arrangements.

Following this resolution, legal services were requested from and rendered by Boqwana Burns Attorneys and Advocate CLH Harms in respect of the airport matter, the services included the provision of a legal opinion on the matter as well as the drafting of service level agreement and a long-term lease agreement.

During the course of May 2024, I requested the Director corporate services to provide me with the details of the process followed by the legal services section for the appointment of the said attorneys which pointed to the fact that the engagement and payment of these services were done without following an appropriate municipal Supply Chain Management (SCM) process, no evidence could be provided that :

- Any procurement process was followed.
- A deviation was initiated and approved by the municipal manager as required under Section 36 of the municipal SCM Policy.

It should be noted that the municipality did not have a valid legal panel contract in place at the time of appointment, yet it does not justify the fact that no procurement process as alluded to above was followed. The payment was processed as a direct payment from the operational budget under legal services, without the necessary SCM compliance documentation or purchase order being processed. As a result of the aforementioned non-compliance with SCM processes, the payment is regarded as being irregular of nature and will be reported as such in the register of irregular expenditure and the annual financial statements.

FINANCIAL IMPLICATION

Description	Amount (ZAR)
Total Payment to Boqwana Burns Inc. and Advocate CLH Harms	R2,697,181.80

LEGISLATIVE REQUIREMENTS

Municipal Finance Management Act (MFMA), No. 56 of 2003:
Municipal Supply Chain Management Regulations
Bitou Municipality SCM Policy

CONCLUSION

From the lack of evidence to indicate that any SCM process was followed, it is my submission that the payment made to Boqwana Burns Attorneys and Advocate Harms for the total amount of R2,697,181.80 constitutes irregular expenditure as defined by the MFMA and the SCM Policy. No competitive bidding process nor proper deviation was initiated or approved. The services rendered were procured outside the legal framework governing municipal procurement. This matter is thus reported in accordance with Section 32 of the MFMA.

Comments: Director Financial Services

The recommendation by the Municipal Manager are supported.

Comments: Director Corporate Services / Manager Legal Services

The recommendation by the Municipal Manager are supported.

Comments: Director Engineering Services

The recommendation by the Municipal Manager are supported.

Comments: Acting Director Planning and Development

The recommendation by the Municipal Manager are supported.

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That the irregular expenditure in the amount of R2,697,181.80, incurred for legal services rendered by Boqwana Burns Attorneys and Advocate C.L.H. Harms, be noted.
2. That the matter be referred to the Municipal Public Accounts Committee (MPAC) for investigation and recommendation to Council.
3. That the MPAC report back to the Council within 30 days from the date of investigation.



INTERNAL MEMORANDUM

Department:	Directorate Corporate Services
From:	Director Corporate Services
CC:	Finance Services
	Click or tap here to enter text.
Date:	18 December 2024
Subject:	Payment of Attorneys -Boqwana Burns Attorneys

1. PURPOSE

To pay attorneys and Counsel for the services rendered.

2. BACKGROUND

An item for the status of the airport was tabled to council for deliberations, during the Council deliberations it came to light that there were issues that needed clarity which involve contract agreements between the Municipality and the company that has been awarded the airport operations. It came from the floor that it will be best if the municipality will get external legal advisors as most of the legal people in the municipality were involve in one way or another.

Currently the Municipality have no legal tender, we have then opted to appoint a local firm with extensive experience in contract drafting and contract management, the Firm is Boqwana Burns Attorneys.

3. MOTIVATION

The airport issue was urgent as the CAA have suspended the airport operating license. The attorneys have drafted new contracts which will align with the tender specifications.

4. FINANCIAL IMPLICATIONS

Budget Available	Yes	Amount Available	: R2 284 838.78
UKey			: 20200629983028

5. LEGAL IMPLICATIONS

Applicable policies and legislation.

6. **RECOMMENDATION(S)**

1. That the invoices be paid for the services rendered.

 18/12/2024

Designation: Director Corporate Services (Adv L. Loliwe)



Port Elizabeth Office

Boqwana House
84 - 6th Avenue
Newton Park, 6045

P O Box 70472
The Bridge

T: +27 (0) 41 364 2039
F: +27 (0) 41 364 2066
E: nicky@boqwanaburns.co.za

Also @ Johannesburg, Cape Town & King Williams Town



BITOU MUNICIPALITY
4 SEWELL STREET
PLETTENBERG BAY
6600

Our Reference	HARDY MILLS
Account Number	B00925
Your Reference	
Date	29/11/2024
Tax Invoice No	3642
Our VAT Reg No.	4640264455
Your VAT Reg No.	

Tax Invoice

SERVICE LEVEL AGREEMENT: PLETTENBERG BAY AIRPORT / BITOU MUNICIPALITY TENDER NUMBER
SCM/2023/130/EDP

DESCRIPTION OF SERVICE	AMOUNT EXCLUDING VAT	VAT		AMOUNT INCLUDING VAT
		RATE %	AMOUNT	
Fees for our professional services - Standard VAT Rate	92,400.00	15	13,860.00	106,260.00
Disbursements - Exempt and Zero VAT Rate	1,404,341.80		0.00	1,404,341.80
	1,496,741.80		13,860.00	1,510,601.80
Total Excluding VAT	Total VAT	Total Amount Due		
R 1,496,741.80	R 13,860.00	R 1,510,601.80		

Payment due on presentation

Boqwana Burns Inc

If you choose to pay this account via electronic transfer or direct deposit please fax the deposit details to (041) 364 2066 or email the deposit details to info@boqwanaburns.com

Bank Name: NEDBANK TRUST ACCOUNT
Branch Number: 198765
Current Account: 1055268006
Reference: B00925

72



Port Elizabeth Office

Boqwana House
84 - 6th Avenue
Newton Park, 6045

P O Box 70472
The Bridge

T: +27 (0) 41 364 2039
F: +27 (0) 41 364 2066
E: nicky@boqwanaburns.co.za

Also @ Johannesburg, Cape Town & King Williams Town



Our Reference B00925
Direct Line
Date 29/11/2024

SERVICE LEVEL AGREEMENT: PLETTENBERG BAY AIRPORT / BITOU MUNICIPALITY TENDER NUMBER SCM/2023/130/EDP

Date	Details		Hours / Units	Amount
14/08/2024	Consultation Adv Harms discussing client's instructions in preparation and planning of agreements.	HM	1.50	4,200.00
15/08/2024	Consultation Adv Harms formulation of SLA.	HM	1.25	3,500.00
23/08/2024	Consultation adv Harms progress insofar omitted information	HM	1.00	2,800.00
09/09/2024	Consultation adv Harms drafting of memo and finalisation.	HM	0.50	1,400.00
10/09/2024	Consultation Adv Loliwe progress and instructions	HM	1.00	2,800.00
18/09/2024	Receipt and attendance collection of original bid document, perusal of same (503) pages	HM	8.00	22,400.00
19/09/2024	Comparative analysis of previous bid documents together with the bid as advertised to the public	HM	9.00	25,200.00
20/09/2024	Consultation adv Harms insofar new developments	HM	0.50	1,400.00
24/09/2024	Consultation adv Harms revision of agreements	HM	1.00	2,800.00
26/09/2024	Consultation adv Harms revision SLA	HM	0.50	1,400.00
29/09/2024	Consultation adv Harms implication of revision	HM	0.75	2,100.00
01/10/2024	Consultation adv Harms final brief and delivery.	HM	1.00	2,800.00
01/10/2024	Perusal of memorandum together with folder link tender bundle and transmission to client.	HM	6.00	16,800.00
07/11/2024	Virtual consultation Counsel and Client	HM	1.00	2,800.00
	Total Fees			92,400.00
18/10/2021	Invoice from Advocate C.L.H Harms with Invoice Number: HARMS24-1029			1,403,437.50
19/09/2024	Invoice from Postnet Plettenberg Bay			904.30
	Total Disbursements			1,404,341.80

Date	Details		Hours / Units	Amount
	Total Excluding VAT			1,496,741.80
	Total VAT at 15 %			13,860.00
	Total Amount Due			R 1,510,601.80

7e

Fee Earner Code	Fee Earner Name	Hours	Rate	Amount
HM	HARDY MILLS	33.00	2800.00	92,400.00
HM	Total HARDY MILLS	33.00		92,400.00
	Total Fees			92,400.00
	Total Disbursements			1,404,341.80
	Total excluding VAT			1,496,741.80
	Total VAT			13,860.00
	Total amount due			1,510,601.80

7c



ADV. CLH. HARMS

ADVOCATE CLH HARMS

Physical Address: 86 Amsterdam Avenue
Clubview, Centurion, Pretoria, 0157
Direct Cell: 083 302 1777
E-mail: clhharms@gmail.com

INVOICE

INVOICE DATE	INVOICE NO
28/11/2024	HARMS24-1029

INVOICE TO / BILLING ADDRESS
Boqwana Burns Attorneys Attention: Hardy Mills Bitou Office Park 1 Rietvlei Road, N2 Plettenberg Bay E-mail: hardy@boqwanaburns.co.za

CLIENT / FILE DETAILS
Instructing Attorney: Mr Hardy Mills BITOU MUNICIPALITY - LEGAL OPINION & CONTRACT TENDER NUMBER SCM/2023/130/EDP - AIRPORT BUSINESS AND LONG-TERM LEASE

BREAKDOWN OF FEES CHARGED & OTHER AMOUNTS DUE

DESCRIPTION	QTY	RATE	LINE TOTAL
INSTRUCTIONS / BRIEF RECEIVED Instructions received to draft three agreements in respect of Tender No: SCM/2023/130/EDP - Sale of Business Agreement - Lease Agreement - Service Level Agreement Service Date: 13/08/2024	1	R0.00	R0.00
CONSULTATION Consultation with attorney 1Hour 30min @ R4500 per hour Service Date: 14/08/2024	1.50	R4,500.00	R6,750.00
PERUSAL OF CORRESPONDENCE / DOCUMENTATION Perusal of multiple E-mails & Annexures 493 Pages @ 12 Hours 12 Hours @ R4500 per hour Service Date: 14/08/2024	12	R4,500.00	R54,000.00
AFTERHOURS RATE Afterhours Fee for 7 Hours (25% of Normal Fee @ R1125) Service Date: 14/08/2024	7	R1,125.00	R7,875.00
CONSULTATION Consultation with attorney 1 Hour and 15 Min @ R4500 per hour Service Date: 15/08/2024	1.25	R4,500.00	R5,625.00
DRAFTING OF DOCUMENTS Research & Drafting of Sale of Business Agreement 8 Hours @ R4500 per hour Service Date: 16/08/2024	8	R4,500.00	R36,000.00
AFTERHOURS RATE Afterhours Fee for 5 Hours	5	R1,125.00	R5,625.00

(25% of Normal Fee @ R1125) Service Date: 16/08/2024			
DRAFTING OF DOCUMENTS Research & Drafting of Sale of Business Agreement Total @ 75 pages Still awaiting complete Bid Document to finalise 14 Hours @ R4500 per hour (Saturday) Service Date: 17/08/2024	14	R4,500.00	R63,000.00
AFTERHOURS RATE Afterhours Fee for 14 Hours on Saturday Worked (25% of Normal Fee @ R1125) Service Date: 17/08/2024	14	R1,125.00	R15,750.00
DRAFTING OF DOCUMENTS Research & Drafting of Long Term Lease Agreement 13 Hours @ R4500 per hour (Sunday) Service Date: 18/08/2024	13	R4,500.00	R58,500.00
AFTERHOURS RATE Afterhours Fee for 13 Hours on Sunday Worked (25% of Normal Fee @ R1125) Service Date: 18/08/2024	13	R1,125.00	R14,625.00
DRAFTING OF DOCUMENTS Research & Drafting of Long Term Lease Agreement 6 Hours @ R4500 per hour Service Date: 19/08/2024	6	R4,500.00	R27,000.00
DRAFTING OF DOCUMENTS Research & Drafting of Long Term Lease Agreement 10 Hours @ R4500 per hour Service Date: 20/08/2024	10	R4,500.00	R45,000.00
AFTERHOURS RATE Afterhours Fee for 6 Hours (25% of Normal Fee @ R1125) Service Date: 20/08/2024	6	R1,125.00	R6,750.00
DRAFTING OF DOCUMENTS Research & Drafting of Long Term Lease Agreement 13 Hours @ R4500 per hour Service Date: 21/08/2024	13	R4,500.00	R58,500.00
AFTERHOURS RATE Afterhours Fee for 8 Hours (25% of Normal Fee @ R1125) Service Date: 21/08/2024	8	R1,125.00	R9,000.00
DRAFTING OF DOCUMENTS Drafting of Memorandum to Attorney regarding missing information. Concerns raised due to some pages removed and/or sections redacted. Service Date: 23/08/2024	1	R4,500.00	R4,500.00
CONSULTATION	1	R4,500.00	R4,500.00

Consultation with attorney 1 @ R4500 per hour Service Date: 23/08/2024			
DRAFTING OF DOCUMENTS Research & Drafting Long Term Lease Agreement Total 64 Pages Still awaiting the complete Bid Document to finalise 8 Hours @ R4500 per hour Service Date: 23/08/2024	8	R4,500.00	R36,000.00
AFTERHOURS RATE Afterhours Fee for 4 Hours (25% of Normal Fee @ R1125) Service Date: 23/08/2024	4	R1,125.00	R4,500.00
DRAFTING OF DOCUMENTS Research & Drafting Step-In Rights Agreement & Start SLA Total 35 Pages on Step In Rights Agreement Still awaiting complete Bid Document to finalise 13 Hours @ R4500 per hour (Saturday) Service Date: 24/08/2024	13	R4,500.00	R58,500.00
AFTERHOURS RATE Afterhours Fee for 13 Hours on Saturday Worked (25% of Normal Fee @ R1125) Service Date: 24/08/2024	13	R1,125.00	R14,625.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 16 Hours @ R4500 per hour (Sunday) Service Date: 25/08/2024	16	R4,500.00	R72,000.00
AFTERHOURS RATE Afterhours Fee for 16 Hours on Sunday Worked (25% of Normal Fee @ R1125) Service Date: 25/08/2024	16	R1,125.00	R18,000.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 8 Hours @ R4500 per hour Service Date: 26/08/2024	8	R4,500.00	R36,000.00
PERUSAL OF CORRESPONDENCE / DOCUMENTATION Perusal of E-mails & Attachments Service Date: 27/08/2024	0.50	R4,500.00	R2,250.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 14 Hours @ R4500 per hour Service Date: 28/08/2024	14	R4,500.00	R63,000.00
AFTERHOURS RATE Afterhours Fee for 7 Hours	7	R1,125.00	R7,875.00

(25% of Normal Fee @ R1125) Service Date: 28/08/2024			
DRAFTING OF DOCUMENTS Research & Drafting of SLA 8 Hours @ R4500 per hour Service Date: 29/08/2024	8	R4,500.00	R36,000.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 12 Hours @ R4500 per hour (Saturday) Service Date: 31/08/2024	12	R4,500.00	R54,000.00
AFTERHOURS RATE Afterhours Fee for 12 Hours on Saturday Worked (25% of Normal Fee @ R1125) Service Date: 31/08/2024	12	R1,125.00	R13,500.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 8 Hours @ R4500 per hour (Sunday) Service Date: 01/09/2024	8	R4,500.00	R36,000.00
AFTERHOURS RATE Afterhours Fee for 8 Hours on Sunday Worked (25% of Normal Fee @ R1125) Service Date: 01/09/2024	8	R1,125.00	R9,000.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 5 Hours @ R4500 per hour Service Date: 02/09/2024	5	R4,500.00	R22,500.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 6 Hours @ R4500 per hour Service Date: 04/09/2024	6	R4,500.00	R27,000.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 1 Hours @ R4500 per hour Service Date: 06/09/2024	1	R4,500.00	R4,500.00
DRAFTING OF DOCUMENTS Research & Drafting of SLA 5 Hours @ R4500 per hour (Saturday) Service Date: 07/09/2024	5	R4,500.00	R22,500.00
AFTERHOURS RATE Afterhours Fee for 5 Hours on Saturday Worked (25% of Normal Fee @ R1125) Service Date: 07/09/2024	5	R1,125.00	R5,625.00
DRAFTING OF DOCUMENTS Research & Drafting of MOU	5	R4,500.00	R22,500.00

5 Hours @ R4500 per hour (Sunday) Service Date: 08/09/2024			
AFTERHOURS RATE Afterhours Fee for 5 Hours on Sunday Worked (25% of Normal Fee @ R1125) Service Date: 08/09/2024	5	R1,125.00	R5,625.00
DRAFTING OF DOCUMENTS Revising terms of agreements due to missing documentation and Comparison to Source Documents 8 Hours @ R4500 per hour Service Date: 09/09/2024	8	R4,500.00	R36,000.00
CONSULTATION Consultation with attorney 30min @ R4500 per hour Service Date: 09/09/2024	0.50	R4,500.00	R2,250.00
DRAFTING OF DOCUMENTS Revising terms of agreements due to missing documentation and Comparison to Source Documents 4 Hours @ R4500 per hour Service Date: 13/09/2024	4	R4,500.00	R18,000.00
DRAFTING OF DOCUMENTS Draft Agreements sent for Consideration by e-mail. Request for complete documentation sent again. Service Date: 16/09/2024	0.50	R4,500.00	R2,250.00
PERUSAL OF CORRESPONDENCE / DOCUMENTATION Received complete Bid Document by Courier 2x Files (512 Pages) 8 Hours @ R4500 per hour Read and compare to the previous partial document received Service Date: 20/09/2024	8	R4,500.00	R36,000.00
CONSULTATION Consultation with attorney 30min @ R4500 per hour Service Date: 20/09/2024	0.50	R4,500.00	R2,250.00
DRAFTING OF DOCUMENTS Revising Lease Agreement based on Bid Document Received 6 Hours @ R4500 per hour (Saturday) Service Date: 21/09/2024	6	R4,500.00	R27,000.00
AFTERHOURS RATE Afterhours Fee for 6 Hours on Saturday Worked (25% of Normal Fee @ R1125) Service Date: 21/09/2024	6	R1,125.00	R6,750.00
DRAFTING OF DOCUMENTS Revising Agreements based on Bid Document Received 6 Hours @ R4500 per hour Service Date: 23/09/2024	6	R4,500.00	R27,000.00

DRAFTING OF DOCUMENTS Revising Agreements based on Bid Document Received 6 Hours @ R4500 per hour Service Date: 24/09/2024	6	R4,500.00	R27,000.00
CONSULTATION Consultation with attorney 1 Hour @ R4500 per hour Service Date: 24/09/2024	1	R4,500.00	R4,500.00
DRAFTING OF DOCUMENTS Revising agreements based on the complete bid document received on 20 September 2024 3 Hours @ R4500 per hour Service Date: 25/09/2024	3	R4,500.00	R13,500.00
CONSULTATION Consultation with attorney 30min @ R4500 per hour Service Date: 26/09/2024	0.50	R4,500.00	R2,250.00
DRAFTING OF DOCUMENTS Revising agreements based on the complete bid document received on 20 September 2024 Preparation of Secured Online Folder, Tender Bundle, Pagination, etc. 7 Hours @ R4500 per hour Service Date: 26/09/2024	7	R4,500.00	R31,500.00
DRAFTING OF DOCUMENTS Revising agreements based on the complete bid document received on 20 September 2024 Preparation of Secured Online Folder, Tender Bundle, Pagination, etc. 10 Hours @ R4500 per hour Service Date: 27/09/2024	10	R4,500.00	R45,000.00
AFTERHOURS RATE Afterhours Fee for 4 Hours (25% of Normal Fee @ R1125) Service Date: 27/09/2024	4	R1,125.00	R4,500.00
DRAFTING OF DOCUMENTS Revising agreements based on the complete bid document received on 20 September 2024 Preparation of Secured Online Folder, Tender Bundle, Pagination, etc. 10 Hours @ R4500 per hour (Saturday) Service Date: 28/09/2024	10	R4,500.00	R45,000.00
AFTERHOURS RATE Afterhours Fee for 10 Hours on Saturday Worked (25% of Normal Fee @ R1125) Service Date: 28/09/2024	10	R1,125.00	R11,250.00


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CONSULTATION Consultation with attorney 45min @ R4500 per hour Service Date: 29/09/2024	0.75	R4,500.00	R3,375.00
AFTERHOURS RATE Afterhours Fee for 30min on Sunday Worked (25% of Normal Fee @ R1125) Service Date: 29/09/2024	0.50	R1,125.00	R562.50
DRAFTING OF DOCUMENTS Revising agreements based on the complete bid document received on 20 September 2024 Preparation of Secured Online Folder, Tender Bundle, Pagination, etc. Total 87 pages of content were removed until consultation with Bitou and RSA Aero can be arranged to confirm further details. 8 Hours @ R4500 per hour (Sunday) Service Date: 29/09/2024	8	R4,500.00	R36,000.00
AFTERHOURS RATE Afterhours Fee for 8 Hours on Sunday Worked (25% of Normal Fee @ R1125) Service Date: 29/09/2024	8	R1,125.00	R9,000.00
CONSULTATION Consultation with attorney 1 hour @ R4500 per hour Service Date: 01/10/2024	1	R4,500.00	R4,500.00
DRAFTING OF DOCUMENTS Consideration of all facts related to Tender and Agreements and drafting of memorandum to Client Service Date: 01/10/2024	2	R4,500.00	R9,000.00
CONSULTATION Virtual Consultation with Attorney & Bitou Municipality Team 1 Hour Service Date: 07/11/2024	1	R4,500.00	R4,500.00
DRAFTING OF DOCUMENTS Perusal of documents and various amendments to agreements based on meeting, information and documentation provided by client between 7 and 20 November 2024. Work Completed between 8 and 28 November 2024. No additional fees charged by Agreement. Service Date: 28/11/2024	1	R0.00	R0.00
IMPORTANT MESSAGE: Please e-mail proof of payment to clhharms@gmail.com to allocate to account.	TOTAL DUE ON THIS INVOICE (Excluding Previous Arrears & Credits)		R1,403,437.50
	ABOVE TOTAL DUE BY (Due Date for Payment of this Invoice)		29/11/2024
	CURRENT ACCOUNT BALANCE (Total Due on Your Account)		R1,403,437.50

MY BANKING DETAILS:

PLEASE BE VIGILANT AGAINST FRAUD! I will never change my banking details. Always disregard any possible fraudulent notices received of my banking details having changed or urging you to make payment elsewhere and report such activity to me directly and immediately.

Banking Institution: **First National Bank (FNB)**
Account Name: **Advocate CLH Harms**
Branch Code: **250 655**
Account No: **63082239071**
Your Reference: **HARMS24-1029**



Senders Copy



PNA22566148053

PostNet Pieterberg Bay
Unit D, 2 Market Square SC
Beacon Way
Pieterberg Bay
6600
Tel 044 533 6201
Fax 2 Email 086 674 1978
Email pieterbergbay@postnet.co.za
VAT Number Pending

To: (Receiver) ADV CLH HARMS
(Company Name)
Street Address 86 AMSTERDAM AVI
Suburb CLH BAY W City/Town CLH BAY W - PRY
Country South Africa Code 0157
Contact ADV CLH HARMS Tel (+27) 833021777
E-mail

125

16511

Suburb CLH BAY W City/Town CLH BAY W - PRY

Country South Africa Code 0157

Contact ADV CLH HARMS Tel (+27) 833021777

E-mail

International ☐ DOCUMENTS ☐ NON-DOCUMENTS

WE HAVE SEEN AND AGREE TO THE STANDARD CONDITIONS OF CARRIAGE (OVERLEAF) WHICH SHALL APPLY TO THIS CONSIGNMENT AND ALL FUTURE CONSIGNMENTS ACCEPTED BY POSTNET. WE FURTHER DECLARE THAT THIS CONSIGNMENT DOES NOT CONTAIN DANGEROUS GOODS

EXPRESS PACK SECURITY
NUMBER ON LIP OF FLYER

SENDER'S DETAILS

Name: HARDY MILLS Date: 2024-09-19

Signature: [Signature] Time: 11:15:46

BY POSTNET	CHARGES	RANDS	CENTS
	Basic Tariff		
	Surcharge		
	Insurance		
	Packaging Surcharge		
	VAT		
	TOTAL INCL. VAT		

www.postnet.co.za or download the PostNet Courier App

Tax Invoice

Till 2 Sale - 5593 11 21 32 19/09/2024

Code	Description	Qty	Total
52	PostNet to Door	1	254 00
75004	Copies B&W A4 S	503	553 30
73011	Plastic Bind 25mm	1	18 00
73017	Plastic Bind 51mm	1	31 00
73062	Cover Bind - Clear	2	14 00
73061	Backing Bind - Wk	2	16 00
01006	Binding Labour	2	16 00
Vat Included			12 65
Subtotal			904 30
Visa			904 30

Cashier ADELE

Thank you for your support
Dankie vir u ondersteuning

Customer Details

PNA22566148053

BOQWANA BURNS

ATTORNEYS

To view the Standard Conditions of Carriage online, Please visit <http://www.postnet.co.za/standard-conditions-of-carriage>

EXTRACT FROM THE UNCONFIRMED MINUTES OF THE SPECIAL COUNCIL IN-COMMITTEE MEETING OF BITOU LOCAL MUNICIPALITY HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON FRIDAY, 28 JUNE 2024 AT 12H29, SUBSEQUENTLY ADJOURNED AT 12H47 TO RECONVENED ON MONDAY, 1st JULY 2024 AT 12H29

“

Resolution C/1/234/06/24

STATUS REPORT: AIRPORT BUSINESS AND LONG-TERM LEASE OF THE PLETTENBERG BAY AIRPORT

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 17/12/2 **Delegation:** Council

Resolved

1. That Council note the content of the Status Report on the Airport Business and Long-Term Lease of the Plettenberg Bay Airport.
2. That Council established a team consisting of the Director Corporate Services, Director Engineering Services and Acting Director Financial Services to enter into negotiations with RSA Aero Limited after considering both the technical assessment report and the external legal opinion.
3. That detailed information be obtained from Civil Aviation Authority (CAA) with regards to the requirements for the upgrade to address level 1 findings.
4. That the Municipal Manager be authorised to submit an interim progress report to CAA one week following the meeting date.
5. That the external legal opinion and the draft agreement negotiated as in 2. above, be submitted to Council.

Proposed: Councillor D J Swart
Seconded: Councillor C N-J Terblanche

EXECUTION: Municipal Manager, Director Corporate Services, Director Financial Services and Director Engineering Services

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EXTRACT FROM THE UNCONFIRMED MINUTES OF THE SPECIAL COUNCIL IN-COMMITTEE MEETING OF BITOU LOCAL MUNICIPALITY HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON FRIDAY, 28 JUNE 2024 AT 12H29, SUBSEQUENTLY ADJOURNED AT 12H47 TO RECONVENED ON MONDAY, 1st JULY 2024 AT 12H29

“

Resolution C/1/234/06/24

STATUS REPORT: AIRPORT BUSINESS AND LONG-TERM LEASE OF THE PLETTENBERG BAY AIRPORT

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 17/12/2 **Delegation:** Council

For the Record: The Speaker alerted the Council of its decision to seek an external legal opinion on this matter and reported that it was complied with. The Speaker proceeded by stating that Mr G P Mills (Bogwana Burns Attorneys) had been requested to provide the external legal opinion. He also said that he would permit Mr Mills to present the legal advice to Council during its In-Committee Meeting.

The Speaker then asked Council whether it was in order to proceed with the presentation by Mr Mills, on which Council agreed.

Resolved

1. That Council note the content of the Status Report on the Airport Business and Long-Term Lease of the Plettenberg Bay Airport.
2. That Council established a team consisting of the Director Corporate Services, Director Engineering Services and Acting Director Financial Services to enter into negotiations with RSA Aero Limited after considering both the technical assessment report and the external legal opinion.
3. That detailed information be obtained from Civil Aviation Authority (CAA) with regards to the requirements for the upgrade to address level 1 findings.
4. That the Municipal Manager be authorised to submit an interim progress report to CAA one week following the meeting date.
5. That the external legal opinion and the draft agreement negotiated as in 2. above, be submitted to Council.

Proposed: Councillor D J Swart
Seconded: Councillor C N-J Terblanche

EXECUTION: Municipal Manager, Director Corporate Services, Director Financial Services and Director Engineering Services



Port Elizabeth Office

Boqwana House
84 - 6th Avenue
Newton Park, 6045

P O Box 70472
The Bridge

T: +27 (0) 41 364 2039
F: +27 (0) 41 364 2066
E: nicky@boqwanaburns.co.za

Also @ Johannesburg, Cape Town & King Williams Town



BITOU MUNICIPALITY
4 SEWELL STREET
PLETTENBERG BAY
6600

Our Reference	HARDY MILLS
Account Number	B00925
Your Reference	
Date	23/07/2024
Tax Invoice No	3434
Our VAT Reg No.	4640264455
Your VAT Reg No.	

Tax Invoice

LEGAL OPINION: PLETTENBERG BAY AIRPORT / BITOU MUNICIPALITY

DESCRIPTION OF SERVICE	AMOUNT EXCLUDING VAT	VAT		AMOUNT INCLUDING VAT
		RATE %	AMOUNT	
Fees for our professional services - Standard VAT Rate	249,200.00	15	37,380.00	286,580.00
Disbursements - Exempt and Zero VAT Rate	900,000.00		0.00	900,000.00
	1,149,200.00		37,380.00	1,186,580.00
Total Excluding VAT	Total VAT	Total Amount Due		
R 1,149,200.00	R 37,380.00	R 1,186,580.00		

Payment due on presentation

Boqwana Burns Inc

If you choose to pay this account via electronic transfer or direct deposit please fax the deposit details to (041) 364 2066 or email the deposit details to info@boqwanaburns.com

Bank Name: NEDBANK TRUST ACCOUNT
Branch Number: 198765
Current Account: 1055268006
Reference: B00925

Boqwana Burns Inc Reg No 2012/084819/21

Boqwana Burns Inc

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REPRINT CUSTOMER ALL PAYMENTS FINAL AUDIT REPORT

Customer No	372884709	User Name	BITOU MUNICIPALITY HOST TO HOS
User ID	OQP99	Reference	2025016001
Sub Module	SSVS	Action date	20250116
Description	00889 20250116 13:16:42.5		
Finalreleasingoperators	YEF81 NTHO MAREDI		CKI88 VUYOKAZI P WAKENI
Sub-batch	001	From Account no	0000372884709
		From Account Name	PRIMARY ACCOUNT - BITOU MUNIC
Trans No	6		
Acc No / CDI	1055268006		
Branch No	198765		
Statement Ref	BITOU MUNICIPALITY		
Account Name	BOQWANA BURNS		
Creditor Code			
Amount	1,510,601.80		
StatusDescription	FINAL AUDIT TO BE DOWNLOADED		
RTGS/RTC			
ISN/Bus Ref	0		
Pay Alert	N		

SECTION 2

FINANCE

Section 2: Finance

ITEM M/2/289/07/25

REVENUE MANAGEMENT REPORT – JUNE 2025

Portfolio Comm: Finance & Corporate Services

File Ref: 9/1/3/4

Demarcation: All Wards

Delegation: MayCo

Attachments: None

Report from: Chief Financial Officer

Author: Manager Revenue

Date: 08 July 2025

PURPOSE OF THE REPORT

This report is to appraise the Finance and Corporates Services Portfolio Committee regarding the revenue management for the period ended 30 June 2025.

BACKGROUND /DISCUSSION

The report is in accordance with section 64 of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) and Chapter 9 of the Municipal Systems Act (Act 32 of 2000) (MSA) pertaining to revenue management and debt collection measures.

1. Meter Reading Statistics

The table below depicts the meter reading statistics for the month of June 2025 with comparative figures for the prior months

Description	Apr-25		May-25		Jun-25	
	ELEC	WATER	ELEC	WATER	ELEC	WATER
Total meters	3,863	11,497	3,865	11,500	3,859	11,494
Less: Number of estimated meters	64	33	56	31	69	40
Less: Number of no access/gate locked	39	923	82	909	110	730
Less: Emailed readings	3	2	8	34	13	0
Total Number of meters read by meter readers	3,714	10,412	3,719	10,526	3,632	10,714
Date of finalising readings	10/04/2025	10/04/2025	10/05/2025	10/05/2025	10/06/2025	10/06/2025
% meters read	95%	91%	96%	92%	94%	93%

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Description	Apr-25		May-25		Jun-25	
	ELEC	WATER	ELEC	WATER	ELEC	WATER
Number of meters reported to Engineering services	87	690	157	656	138	809
Total meters reported	87	690	157	656	138	809
Zero consumption for further investigation	87	648	157	656	138	809

The monthly average reading percentage achieved for June 2025 is 94%. The general variations of about 6% are attributable to the movement of property ownership due to sales of property and electricity meter conversions from conventional to prepaid amongst other reasons. The other contributing factors are the water meters that are not accessible because they are deep underground and as a result, they become flooded when it rains. In certain instances, some of the water meters are full of foreign objects like soil etc.

2. Debtors billing date

The table below depicts the dates when accounts were generated and distribution date to account holders.

Description	Apr-25	May-25	Jun-25
Debtors' billing date	15/04/2025	16/05/2025	17/06/2025
Date accounts distributed	16/04/2025	19/05/2025	18/06/2025
Number of accounts posted	7,009	6,956	6,944
Number of accounts emailed	13,632	13,678	13,663
Number of accounts SMSed	13,631	13,667	13,639
Total number of accounts processed	25,941	25,960	25,930

The monthly billing concluded on the 17th of June 2025 and accounts distribution by 18 June 2025. The statements delivery through the post office is inefficient and the municipality is encouraging customers with access to email to receive their accounts via email. Currently the municipality distributes bulk of accounts via email and SMS services, however, about 7 000 customer statements are still distributed via post office as there are no email addresses or cellphone numbers for these customers. Combined with emails and SMS's, municipality distributes about 70% via these channels.

Number of accounts generated

The table below depicts the number of accounts generated per service type

Description	Apr-25	May-25	Jun-25
Property Rates	18,123	18,142	18,143
Electricity	3,829	3,837	3,778
Electricity Availability	298	289	278

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Description	Apr-25	May-25	Jun-25
Water	10,886	10,884	10,880
Water Availability	386	367	358
Waste removal	13,243	13,253	13,267
Waste removal availability	821	820	831
Waste water Management	13,083	13,094	13,089
Waste water availability	722	721	718
Sundry Services			
Rental	75	75	75

Debtors Billings per Month

The table below depicts the amounts billed per service type

SERVICE TYPES	Apr-25	May-25	Jun-25
	Incl. VAT	Incl. VAT	Incl. VAT
Property Rates	16,197,287.67	16,074,456.06	16,011,255.03
Electricity	20,813,021.52	21,096,313.45	21,181,620.92
Basic Electricity			
Electricity Availability	185,865.78	181,426.63	178,376.23
Water	10,886,812.66	11,062,867.57	10,480,162.72
Basic Water			
Water Availability	189,032.13	178,597.65	255,471.44
Waste removal availability	303,687.82	303,245.13	282,166.54
Waste removal	6,903,813.12	6,964,041.89	6,483,061.36
Waste water availability	564,882.75	445,404.44	524,961.53
Waste water Management	10,289,524.95	10,315,115.88	10,364,664.73
Sundry Services: Rental	153,309.05	153,309.05	153,309.00
TOTAL AMOUNT BILLED	66,487,237.45	66,774,777.75	65,915,049.50

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Outstanding Debt per Age analysis

The table below depicts the total outstanding debt per ward

WARD	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS	TOTAL
1	3,944,498.65	2,283,982.08	1,530,148.76	1,435,560.57	83,959,061.81	93,153,251.87
2	16,801,440.47	6,188,643.91	2,599,767.84	1,949,161.78	55,167,261.42	82,706,275.42
3	1,101,271.80	699,791.44	658,942.67	447,437.70	16,384,015.68	19,291,459.29
4	1,019,146.61	599,619.40	466,633.99	420,083.75	10,488,967.03	12,994,450.78
5	1,881,881.38	2,128,294.29	1,904,434.19	1,866,179.39	60,808,495.63	68,589,284.88
7	2,040,012.71	1,677,240.14	1,667,942.08	1,670,992.95	105,389,593.22	112,445,781.10
Total	26,788,251.62	13,579,185.11	8,829,483.38	7,790,896.40	332,197,394.79	389,186,811.53

The table below depicts the outstanding debt per Suburb

SUBURB	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS	TOTAL
1 PLETT	16,000,771.98	4,286,168.45	2,287,448.05	1,654,697.26	51,668,829.53	75,897,915.27
2 NEW HORIZONS	2,561,751.27	1,463,335.84	1,350,663.69	1,109,722.47	31,848,301.18	38,333,774.45
5 KWANOKUTHULA	2,772,749.78	1,757,294.68	1,571,111.03	1,539,971.28	41,935,966.91	49,577,093.68
7 FARMS	27,457.66	2,089,335.84	409,881.09	369,969.62	17,357,673.05	20,254,317.26
8 FARMS	483,678.12	891,064.98	437,503.80	388,584.91	14,632,061.44	16,832,893.25
23 NATURES VALLEY	914,980.13	140,192.84	73,144.10	41,529.81	1,651,123.81	2,820,970.69
24 WITTEDRIFT	339,975.99	65,742.32	21,338.80	17,471.30	675,099.39	1,119,627.80
25 KEURBOOMS	659,798.46	228,998.25	127,897.84	105,550.49	2,594,533.68	3,716,778.72
30 KRANSHOEK	2,025,816.59	1,666,851.85	1,657,763.14	1,660,773.29	105,157,466.40	112,168,671.27
60 KURLAND	653,715.61	695,346.94	627,018.13	651,695.05	47,241,970.60	49,869,746.33
70 GREEN VALLEY	349,156.26	294,853.12	265,713.71	250,930.92	17,434,368.80	18,595,022.81
Total for : PLETT	26,789,851.85	13,579,185.11	8,829,483.38	7,790,896.40	332,197,394.79	389,186,811.53

The municipality sends out notices to all customers with accounts outstanding beyond 60 days monthly, to remind and demand payments on their accounts. Electricity services are then subsequently cut for conventional meters and partially blocked for prepaid electricity meters as a measure to facilitate the collection of outstanding amounts from customers. Water restrictions are implemented in the Eskom electricity distribution areas.

Section 2: Finance

3. Prepaid Electricity Sales per Month

The comparative figures for prepaid electricity are displayed in the table below:

Description	Apr-25	May-25	Jun-25
Number of active meters	9,597	9,617	9,628
New meters installed	14	20	11
Total free units issued (FBS)	359,100	361,750	362,850
Cost of free units	747,000	752,512	754,800.57
Total Units sold	1,794,085	1,864,938	1,895,966.50
Amount for units sold	4,256,807	4,415,618	4,504,339.21
VAT	637,977	661,556	674,410.91
Auxiliary Amount	450,472	417,413	358,419.95
Total Amount for Prepaid Electricity	4,894,783.17	5,077,173.66	5,178,750.12

Total customers FBS	7,182	7,235	7,257
indigents	4,881	5,026	5,008
Non-Indigents	2,301	2,209	2,249
Total free units issued (FBS)	359,100	361,750	362,850
indigents	244,050	251,300	250,400
Non-Indigents	115,050	110,450	112,450
Cost of free units	574,560	578,800	580,560
Indigents	390,480	402,080	400,640
Non-Indigents	184,080	176,720	179,920

The increase in the number of meters is due to new connections and the conversion from conventional meters to prepaid meters. The auxiliary amounts are recovered from indigent customers for water consumption above the 6 free kiloliters via prepaid system and includes amounts recovered from customers with prepaid electricity with overdue service accounts. The auxiliary collections for June 2025 amounted to R 358,420

The free electricity units are given to the approved indigent customers and all prepaid customers in the sub-economic areas. A total of 2 249 non-indigent customers received the 50 kWh free electricity in the month of June 2025.

Section 2: Finance

Indigents

The table below contains information regarding indigent management for the period reflected

Description	Apr-25	May-25	Jun-25
Number of Indigent Households at the beginning of the month	4 858	4 881	5 026
Cancellations during the month	0	0	18
Additions for the month	23	145	0
Number of Indigent Households at end of month	4 881	5 026	5 008
COST OF INDIGENT SUPPORT			
Sewerage	2 777 679	2 860 196	2 849 953
Refuse removal	1 751 889	1 803 932	1 797 471
Water	1 330 268	1 369 786	1 364 880
Electricity (50kwh free)	390 480	402 080	400 640
TOTAL COST TO MUNICIPALITY	6 250 316	6 435 994	6 412 944
Total amount written off in line with Indigent Policy	0	0	17 626 272

The total subsidized indigent households reduced by 18 households in June, from 5,026 in May to 5,008 in June 2025.

The table below reflects the outstanding debt due by indigent households

Periods	Apr-25	May-25	Jun-25
Current	568 458	602 146	670 949
30 days	725 932	698 907	19 306
60 days	1 041 723	803 249	12 803
90 Days	883 736	1 128 595	11 605
90+ Days	13 145 688	14 338 963	2 493 251
Total Outstanding	16 365 536	17 571 860	3 207 914

The amount due by indigent households amounts to R 3 207 914 at the end of June 2025. This amount due was to be written off in line with the Council resolution approving the write-off, of arrear debt accumulated by indigents and approved Indigent Memo for new approved indigents in June 2025 but was missed as this still formed part of handed debts. The hand-over accounts have now been rolled back and this amount will be written off in the next month.

Standard practice for amounts due by indigents is to put these amounts on auxiliary collection via the electricity prepaid system to collect 50% of their electricity sales until account is settled.

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The table below reflects the number of approved and subsidised indigent households per ward

Wards/Areas	Apr-25	May-25	Jun-25
Ward 1	341	377	376
Ward 2	12	11	11
Ward 3	713	754	754
Ward 4	614	660	654
Ward 5	737	752	742
Ward 6	1 850	1 861	1 860
Ward 7	614	611	611
TOTAL	4 881	5 026	5 008

The number of indigents decreased with 18 households in the month of June 2025. The reduction in the numbers for June 2025 was due to verifications conducted and customers were found not to meet indigent criteria anymore. The section strives in terms of process to implement all approved applications during next month's billing run to ensure that there are no backlogs of approved indigent applications that are not processed timeously.

Debt Collection Actions

A summary of the debt collection actions for the month are detailed below

CUT OFF SERVICES	Apr-25	May-25	Jun-25
Number of consumers on cut off list	1 481	1 453	1274
Number of actual cut offs for the month	1481	1453	1274
- Prepaid	1 457	1 358	1 240
- Conventional	24	95	34
- Water restrictions	0	0	0
Number of reconnections:	24	67	46
- Prepaid	16	30	32
- Conventional	8	37	14
- Water reconnections	0	0	0
ARRANGEMENT	298	304	278
Number of arrangements at beginning of the month	286	298	304
New arrangements for month	18	6	0
Cancelled arrangements for the month	6	0	26
Reasons: Paid up	6	0	0
Total amount of arrangements	5 434 991	6 408 561	4 821 651
FINAL NOTICES/HANDING OVERS			
Number of final notices	2 264	2 952	3 041
Rand value of final notices	40 989 848	81 885 239	135 314 074
Rand value of hand overs	25 164 871	23 879 666	662 774
Collections on handed over accounts	758 043	1 262 273	924 135
50% Discount on Settlement of Account			
Number of customers taken up settlement discount	8	8	7
Discount amount written off	149 353	97 581	353 210
Total amount recovered	268 477	199 285	564 477

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Water restrictions in the Eskom electricity distribution areas were implemented, however, there are suspicions of possible tempering or obtaining water through other sources. The municipality is exploring a physical inspection of the water meters that were restricted. Customers with overdue accounts are partially blocked up to a maximum of 50% and also its conducted in line with the credit control and debt collection policy and the By-law.

4. Councilors and Staff accounts

The table below depicts the outstanding debt for Councilors.

Account number	Current	30 days	60 days	90 days	120 days+	Total
12896000053	13,327.89	97.37	-	-	-	13,425.26
70440090028	1,374.36	1,387.82	-	-	-	2,762.18
Total Group:	14,702.25	1,485.19	-	-	-	16,187.44

The below table depicts the outstanding debt for Staff

Account number	Arrangements	Current	30 days	60 days	90 days	120 days+	Total
2222400015	¹⁴ 433,79	-	-	-	-	-	¹⁴ 433,79
2366400010	¹ 058,64	-	-	-	-	-	¹ 058,64
2582800016	853,41	-	-	-	-	-	853,41
2591400016	-	¹ 600,23	808,62	-	-	-	² 408,85
2664700012	-	¹ 600,23	408,77	-	-	-	² 009,00
5596800010	-	¹⁶ 014,68	-	-	-	-	¹⁶ 014,68
5613200010	19,84	-	-	-	-	-	19,84
5625300014	² 349,52	-	-	-	-	-	² 349,52
5646800014	⁵ 939,16	-	-	-	-	-	⁵ 939,16
12096090270	¹⁰ 244,01	-	-	-	-	-	¹⁰ 244,01
16527021048	-	485,04	-	-	-	-	485,04
21049000013	¹⁶ 691,25	-	-	-	-	-	¹⁶ 691,25
21156900019	³⁸ 575,11	-	-	-	-	-	³⁸ 575,11

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Account number	Arrangements	Current	30 days	60 days	90 days	120 days+	Total
21175900021	12 556,53	-	-	-	-	-	12 556,53
21210700021	3 790,16	-	-	-	-	-	3 790,16
23022600027	1 -	158,37	-	-	-	-	1 158,37
23241000020	1 429,36	-	-	-	-	-	1 429,36
23710000032	1 -	810,20	-	-	-	-	1 810,20
30067800011	6 299,55	-	-	-	-	-	6 299,55
51345900027	3 153,44	-	-	-	-	-	3 153,44
54503000014	2 294,65	2 100,23	2 113,85	-	-	-	6 508,73
56124000039	1 -	1 600,23	1 613,85	1 232,92	-	-	4 447,00
57471000011	3 846,82	-	-	-	-	-	3 846,82
57703000015	1 -	1 600,23	1 600,23	1 600,23	-	-	4 800,69
57714000015	15 100,73	-	-	-	-	-	15 100,73
57745000020	7 106,43	-	-	-	-	-	7 106,43
57929000015	6 604,72	-	-	-	-	-	6 604,72
57932000033	6 368,27	-	-	-	-	-	6 368,27
60009900026	9 820,75	-	-	-	-	-	9 820,75
70000187007	4 447,56	-	-	-	-	-	4 447,56
83051371031	1 -	470,06	-	-	-	-	1 470,06
Total Group:	172 983,70	29 439,50	6 545,32	2 833,15	-	-	211 801,67

The outstanding debt by staff amounts to R 211,801 as at 30 June 2025. The debtor age analysis is updated monthly to cover any new employees. Payment arrangements are made by staff members and deductions are effected by the salary section.

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5. Rates Clearance Statistics

Rates Clearance statistics provide an indication of the property market activity in the area and depicts economic growth on the property development and land use. It can also serve as an indicator of growth in property rates, particularly the new developments, and erven sales.

The table below depicts the number of clearances that were issued in the current month in comparison to the prior months.

Description	Apr-25	May-25	Jun-25
Applications	112	109	117
Issued	97	75	97
Amounts	R12 125,00	R9 375,00	R12 125,00

Applications are received systematically and processed accordingly. The above table depicts the number of rates clearances certificates issued to consumers as well as the amounts paid to the municipality.

6. Debtors' payment rate

The table below reflects the debtor's payment rate as at 30 June 2025

DETAILS	Apr-25	May-25	Jun-25	Annual
Gross Debtors Opening Balance	380 114 542,42	389 617 767,14	397 286 373,80	335 576 739,61
Billed Revenue	66 487 237,45	66 774 777,75	65 915 049,50	807 682 773,13
Gross Debtors Closing Balance	389 617 767,14	397 286 373,80	389 186 811,53	389 186 811,53
Bad Debt Written off	-	97 581,00	16 221 645,74	38 527 436,16
Payment received	56 984 012,73	59 008 590,09	57 792 966,03	715 545 265,05

Billed Revenue	66 487 237,45	66 774 777,75	65 915 049,50	807 682 773,13
% Debtor payment achieved	86%	88%	88%	89%

The municipality has not managed to collect 100% of billed revenue to-date due to collection challenges experienced especially in the Eskom electricity distribution areas and other sub-economic areas within the municipality. Up to 64% of outstanding debt is due by these suburbs with average collection rates of about 40% for New Horizon and Kwanokuthula whilst Kurland, Kranshoek and Green Valley average at about 10% collection rate.

The table below reflects the debtor's payment rate for the comparative period of the prior year

DETAILS	Apr-24	May-24	Jun-24	Annual
Gross Debtors Opening Balance	327 090 662,17	333 176 656,94	337 484 101,66	311 714 712,48
Billed Revenue	65 862 187,14	61 386 737,90	60 423 619,35	754 415 148,26

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DETAILS	Apr-24		May-24		Jun-24		Annual	
Gross Debtors Closing Balance	333	176	337	484	335	576	335	576
	656,94		101,66		739,61		739,61	
Bad Debt Written off	2	722			5	910	51	400
	581,46		-		741,08		067,02	
Payment received	57	053	57	079	56	420	679	153
	610,91		293,18		240,32		054,11	
Billed Revenue	65	862	61	386	60	423	754	415
	187,14		737,90		619,35		148,26	
% Debtor payment achieved	87%		93%		93%		90%	

The municipality achieved a debtors payment ratio of 88% for June 2025. This resulted in an average collection rate for the year of 89% at the end of June 2025. The comparative average collection rate at the end of the previous financial year reflected an average collection rate of 90% at end of June 2024. The collection rate for the current year has decreased compared with the previous financial year.

The below table reflects the debtor's payment rate per Suburb

Suburb 01 PLETT

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	11 522 429,87	(9 280 126,91)	80,54	14 483,64	(9 265 643,27)	80
ELECTRICITY	ELECTRICITY	17 227 194,67	(13 593 481,40)	78,91	(3 569 464,74)	(17 162 946,14)	10
ELECTRICITY AVAILABILITY	ELECTRICITY AVAILABILITY	113 643,47	(73 426,46)	64,61	(45 200,66)	(118 627,12)	10
REFUSE AVAILABILITY	REFUSE AVAILABILITY	211 266,78	(149 015,37)	70,53	(72 549,61)	(221 564,98)	10
REFUSE	REFUSE	2 699 539,39	(2 241 540,62)	83,03	(447 203,61)	(2 688 744,23)	10
RENTS	RENTS	131 117,82	(76 342,64)	58,22	(37 574,58)	(113 917,22)	87
SEWER AVAILABILITY	SEWER AVAILABILITY	445 404,44	(314 886,30)	70,70	(154 032,92)	(468 919,22)	10
SEWER	SEWER	4 228 539,52	(3 545 897,64)	83,86	(834 568,31)	(4 380 465,95)	10
SUNDRY	SUNDRY	6 162,69	(20 559,28)	333,61	(20 546,40)	(41 105,68)	66
WATER AVAILABILITY	WATER AVAILABILITY	178 597,65	(122 820,26)	68,77	(60 921,46)	(183 741,72)	10
WATER	WATER	4 980 039,41	(4 319 707,48)	86,74	(727 620,55)	(5 047 328,03)	10
UNALLOCATED CREDITS	UNALLOCATED CREDITS	-	-		(2 445 889,76)	(2 445 889,76)	0

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		41 743	(33 737		(8 401	(42 138	10
	Suburb Total:	935,71	804,36)	80,82	088,96)	893,32)	1

Suburb 02 NEW HORIZON

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	85 183,43	(22 186,47)	235,93	(26 633,46)	(48 819,93)	57
ELECTRICITY	ELECTRICITY	512 276,68	(194 031,85)	37,88	(86 134,03)	(280 165,88)	55
ELECTRICITY AVAILABILITY	ELECTRICITY AVAILABILITY	14 810,51	(3 050,40)	20,6	(3 956,64)	(7 007,04)	47
REFUSE AVAILABILITY	REFUSE AVAILABILITY	5 869,44	(1 304,32)	22,22	(1 459,17)	(2 763,49)	47
REFUSE	REFUSE	373 409,75	(93 915,55)	25,15	(53 750,74)	(147 666,29)	40
RENTALS SUNDRY	RENTALS SUNDRY	22 191,23	(5 240,40)	23,61	(904,90)	(6 145,30)	28
SEWER AVAILABILITY N	SEWER AVAILABILITY N	19 632,82	(2 617,76)	13,33	(3 887,60)	(6 505,36)	33
SEWERAGE	SEWERAGE	583 902,12	(145 355,72)	24,89	(92 352,77)	(237 708,49)	41
SUNDRY	SUNDRY	11 557,50	(5 922,50)	51,24	(1 532,03)	(7 454,53)	64
WATER AVAILABILITY N	WATER AVAILABILITY N	13 628,64	(1 597,08)	11,72	(1 601,76)	(3 198,84)	23
WATER	WATER	625 590,07	(124 561,57)	19,91	(94 405,25)	(218 966,82)	35
UNALLOCATED CREDITS	UNALLOCATED CREDITS	-	-		13 770,62	13 770,62	0
	Suburb Total:	2 268 052,19	(599 783,62)	26,44	(352 847,73)	(952 631,35)	42

Suburb 05 KWANOKUTHULA

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	42 321,36	(8 275,44)	81,67	3 794,51	(4 480,93)	11
ELECTRICITY	ELECTRICITY	477 070,43	(164 959,69)	34,58	(149 948,54)	(314 908,23)	66
ELECTRICITY AVAILABILITY	ELECTRICITY AVAILABILITY	10 708,54	-		(2 352,55)	(2 352,55)	22
REFUSE AVAILABILITY	REFUSE AVAILABILITY	8 501,83	(326,08)	3,84	(885,38)	(1 211,46)	14

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REF US	REFUSE	435 434,07	(73 123,21)	16,79	(53 862,37)	(126 985,58)	29
SEW EA	SEWER AVAILABILITY N	19 233,87	(2 833,64)	14,73	(3 271,44)	(6 105,08)	32
SEW ER	SEWERAGE	697 013,37	(124 053,25)	17,8	(114 415,78)	(238 469,03)	34
SUN DR	SUNDRY	2 976,00	(2 820,77)	94,78	(335,00)	(3 155,77)	10 6
WA TEA	WATER AVAILABILITY N	11 818,84	-		(3 301,08)	(3 301,08)	28
WA TER	WATER	899 499,66	(261 409,86)	29,06	(234 452,83)	(495 862,69)	55
ZZZ ZZ	UNALLOCATED CREDITS	-	-		7 501,60	7 501,60	0
Suburb Total:		2 604 577,97	(637 801,94)	24,49	(551 528,86)	(1 189 330,80)	46

Suburb 07 FARMS

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payme nts	i.r.o. Other	Paid	%
RAT	RATES	1 249 157,82	(743 210,56)	322,99	(276 095,18)	(1 019 305,74)	82
ELE C	ELECTRICITY	1 714 525,90	(1 225 109,63)	71,45	(414 725,84)	(1 639 835,47)	96
ELE CA	ELECTRICITY AVAILABI	3 050,40	(1 220,16)	40	(610,08)	(1 830,24)	60
REF UA	REFUSE AVAILABILITY	10 760,64	(4 545,13)	42,24	(1 630,52)	(6 175,65)	57
REF US	REFUSE	149 165,31	(178 749,81)	119,83	(28 587,70)	(207 337,51)	13 9
SEW EA	SEWER AVAILABILITY N	654,44	(654,44)	100	-	(654,44)	10 0
SEW ER	SEWERAGE	118 796,29	(53 259,83)	44,83	(29 100,58)	(82 360,41)	69
SUN DR	SUNDRY	-	(7 476,15)		(798,00)	(8 274,15)	0
WA TER	WATER	726 575,82	(382 661,60)	52,67	(278 061,71)	(660 723,31)	91
ZZZ ZZ	UNALLOCATED CREDITS	-	-		(113 282,59)	(113 282,59)	0
Suburb Total:		3 973 218,98	(2 597 419,67)	65,37	(1 142 892,20)	(3 740 311,87)	94

Suburb 08 FARMS

Section 2: Finance

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	1 301 675,68	(790 818,59)	207,99	(393 120,74)	(1 183 939,33)	91
ELECTRICITY	ELECTRICITY	571 916,68	(334 608,97)	58,51	(92 688,72)	(427 297,69)	75
REFUSE AVAILABILITY	REFUSE AVAILABILITY	13 369,28	(5 543,34)	41,46	(3 854,00)	(9 397,34)	70
REFUSE	REFUSE	244 481,36	(163 347,15)	66,81	(63 767,22)	(227 114,37)	93
SEWER AVAILABILITY N	SEWER AVAILABILITY N	6 544,40	(2 762,53)	42,21	(754,12)	(3 516,65)	54
SEWERAGE	SEWERAGE	343 248,86	(268 774,02)	78,3	(72 923,65)	(341 697,67)	100
SUNDRY	SUNDRY	-	(652,88)		(22 855,14)	(23 508,02)	0
WATER AVAILABILITY N	WATER AVAILABILITY N	4 258,90	(4 258,90)	100	(1 597,08)	(5 855,98)	137
WATER	WATER	236 142,96	(266 836,72)	113	(30 873,84)	(297 710,56)	126
UNALLOCATED CREDITS	UNALLOCATED CREDITS	-	-		(106 212,50)	(106 212,50)	0
Suburb Total:		2 723 468,36	(1 838 213,18)	67,5	(788 647,01)	(2 626 860,19)	96

Suburb 23 NATURES VALLEY

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	795 260,26	(656 513,56)	317,33	(140 581,39)	(797 094,95)	100
ELECTRICITY	ELECTRICITY	607 262,44	(518 458,90)	85,38	(101 440,25)	(619 899,15)	102
ELECTRICITY AVAILABI	ELECTRICITY AVAILABI	8 709,71	(7 509,22)	86,22	(1 287,15)	(8 796,37)	101
REFUSE AVAILABILITY	REFUSE AVAILABILITY	5 217,28	(4 249,57)	81,45	(652,16)	(4 901,73)	94
REFUSE	REFUSE	156 529,73	(127 884,43)	81,7	(27 015,32)	(154 899,75)	99
SEWER AVAILABILITY N	SEWER AVAILABILITY N	769,89	(513,26)	66,67	-	(513,26)	67
SEWERAGE	SEWERAGE	97 139,58	(80 652,54)	83,03	(16 491,78)	(97 144,32)	100
WATER AVAILABILITY N	WATER AVAILABILITY N	4 791,24	(3 743,69)	78,14	(1,27)	(3 744,96)	78

Section 2: Finance

WA TER	WATER	233 372,36	(192 800,57)	82,61	(59 620,35)	(252 420,92)	10 8
ZZZ ZZ	UNALLOCATED CREDITS	-	-		14 108,99	14 108,99	0
	Suburb Total:	1 909 052,49	(1 592 977,79)	83,44	(332 980,68)	(1 925 958,47)	10 1

Suburb WITTEDRIFT 24

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payme nts	i.r.o. Other	Paid	%
RAT ES	RATES	86 072,84	(48 556,49)	174,66	(33 334,97)	(81 891,46)	95
ELE C	ELECTRICITY	282 744,81	(190 973,40)	67,54	(112 429,52)	(303 402,92)	10 7
ELE CA	ELECTRICITY AVAILABI	3 050,40	(1 220,16)	40	(610,08)	(1 830,24)	60
REF UA	REFUSE AVAILABILITY	3 260,80	(2 282,56)	70	(652,16)	(2 934,72)	90
REF US	REFUSE	48 029,97	(34 124,56)	71,05	(14 400,84)	(48 525,40)	10 1
SEW EA	SEWER AVAILABILITY N	5 889,96	(3 926,42)	66,66	(654,61)	(4 581,03)	78
SEW ER	SEWERAGE	77 522,41	(57 131,32)	73,7	(23 043,43)	(80 174,75)	10 3
WA TEA	WATER AVAILABILITY N	4 258,88	(3 194,16)	75	-	(3 194,16)	75
WA TER	WATER	94 736,48	(75 685,30)	79,89	(22 583,11)	(98 268,41)	10 4
ZZZ ZZ	UNALLOCATED CREDITS	-	-		(12 269,12)	(12 269,12)	0
	Suburb Total:	605 566,55	(417 094,37)	68,88	(219 977,84)	(637 223,83)	10 5

Suburb KEURBOOMS 25

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payme nts	i.r.o. Other	Paid	%
RAT ES	RATES	954 117,61	(686 542,24)	181,02	(249 117,13)	(935 659,37)	98
ELE C	ELECTRICITY	1 324 726,57	(1 172 908,07)	88,54	(229 151,83)	(1 402 059,90)	10 6
ELE CA	ELECTRICITY AVAILABI	21 352,80	(12 201,60)	57,14	(3 660,48)	(15 862,08)	74
REF UA	REFUSE AVAILABILITY	23 803,88	(14 999,72)	63,01	(3 260,80)	(18 260,52)	77

Section 2: Finance

REF US	REFUSE	207 525,34	(182 969,35)	88,17	(21 165,54)	(204 134,89)	98
SEW EA	SEWER AVAILABILITY N	35 339,81	(23 505,18)	66,51	(5 325,15)	(28 830,33)	82
SEW ER	SEWERAGE	386 730,10	(357 065,49)	92,33	(22 763,45)	(379 828,94)	98
WA TEA	WATER AVAILABILITY N	17 567,93	(12 776,69)	72,73	(1 064,72)	(13 841,41)	79
WA TER	WATER	528 156,13	(450 795,41)	85,35	(61 317,59)	(512 113,00)	97
ZZZ ZZ	UNALLOCATED CREDITS	-	-		(130 389,86)	(130 389,86)	0
	Suburb Total:	3 499 320,17	(2 913 981,10)	83,27	(727 216,55)	(3 642 293,85)	10 4

Suburb 30 KRANSHOEK

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payme nts	i.r.o. Other	Paid	%
RAT ES	RATES	41 922,97	(2 146,49)	64,36	(8 697,44)	(10 843,93)	26
REF UA	REFUSE AVAILABILITY	12 717,12	(1 849,64)	14,54	(978,24)	(2 827,88)	22
REF US	REFUSE	391 835,72	(19 636,59)	5,01	(28 153,60)	(47 790,19)	12
SEW EA	SEWER AVAILABILITY N	24 868,72	(2 617,76)	10,53	(2 624,76)	(5 242,52)	21
SEW ER	SEWERAGE	621 703,01	(32 565,87)	5,24	(46 672,40)	(79 238,27)	13
SUN DR	SUNDRY	-	(295,08)		(2 653,61)	(2 948,69)	0
WA TEA	WATER AVAILABILITY N	13 841,36	(1 597,08)	11,54	(327,97)	(1 925,05)	14
WA TER	WATER	812 687,74	(25 565,53)	3,15	(50 388,81)	(75 954,34)	9
ZZZ ZZ	UNALLOCATED CREDITS	-	-		(11 590,45)	(11 590,45)	0
	Suburb Total:	1 922 123,92	(86 274,04)	4,49	(152 087,28)	(240 298,52)	13

Suburb 60 KURLAND

Section 2: Finance

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	232,16	(729,43)	22,86	(249,78)	(979,21)	19
REFUSE	REFUSE	152,00	715,80)	21,05	(350,22)	066,02)	25
REFUSE	REFUSE	247,91	930,01)	3,08	206,03)	136,04)	11
SEWER	SEWER	235,52	-		-	-	0
SEWER	SEWER	283,84	600,53)	3,41	243,76)	844,29)	8
WATER	WATER	194,16	-		-	-	0
WATER	WATER	669,74	022,60)	1,78	966,57)	989,17)	9
Suburb Total:		675,81	081,00)	2,71	016,36)	233,75)	9

Suburb 70 GREEN VALLEY

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	81,81	-	-	-	-	0
REFUSE	REFUSE	326,08	-		-	-	0
REFUSE	REFUSE	846,25	008,92)	5,29	(358,92)	367,84)	6
SEWER	SEWER	654,44	-		(350,00)	(350,00)	53
SEWER	SEWER	433,02	083,61)	4,57	(569,08)	652,69)	5
WATER	WATER	324,56	857,97)	2,96	442,14)	300,11)	4
ZZZ	UNALLOCATED CREDITS	-	-		(448,36)	(448,36)	0
Suburb Total:		666,16	950,50)	3,83	168,50)	119,00)	5

FINANCIAL IMPLICATION

Financial implications as articulated in the report.

EXECUTIVE SUMMARY

Section 2: Finance

The Revenue management report reflects the monthly services billings and the debt collection activities undertaken during the month of June 2025.

The collection rate achieved for June 2025 is 88% resulting in an averaging collection rate to date of 89% for the 2024/25 financial year.

RELEVANT LEGISLATION

MFMA

MSA

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That the Revenue management report for the month of June 2025 be noted.
2. That it be noted that the amount of R 353 210 has been written off as bad debt in the 50% settlement
3. Discount program and an amount of R 564 477 collected in the month of June 2025 as per the Council approved Writing off of Irrecoverable Debt Policy.
4. That it be noted that the amount of R 17 626 272 has been written off for indigent arrear debt, it being the amounts due at time of approval of indigents as per Council approved Indigent policy as well as the arrear amounts accumulated by already approved indigents as was approved by Council resolution C/2/272/04/25.
5. That it be noted that the Municipality achieved a collection rate of average 89% as at 30 June 2025.
6. That it be noted that the total number of approved indigents are 5 008 as at 30 June 2025.
7. That it be noted that the Municipality debt is R 389 186 811 as at 30 June 2025.

Section 2: Finance

ITEM C/2/290/07/25

ESTABLISHMENT OF THE REVENUE MANAGEMENT TASK TEAM ON DEBT MANAGEMENT

Portfolio Comm: Finance & Corporate Services

Demarcation: All Wards

File Ref: 9/1/3/4

Delegation: Council

Attachment: None

Report from: Director Financial Services

Date: 09 July 2025

PURPOSE OF THE REPORT

To seek approval from the Council regarding the establishment of the Revenue Management Task Team. To approve the Terms of Reference for the Task Team.

BACKGROUND/DISCUSSION

The Municipality's debt as at 31 May 2025 amounted to R397million. Most of the outstanding debt of 86% is in arrears in excess of 120 days. The composition of the municipal debt is Kranshoek 25%; Plettenberg Bay 18%; Nokuthula 13%; Kuruland 13%; New Horizons 11% etc. The municipality's payment ratio still remains slightly lower than the 95% norm.

The accounting officer of a municipality must take all reasonable steps, in terms of section 64(2) of the Municipal Finance Management Act (Act 56 of 2003), to ensure that the municipality has effective revenue collection systems consistent with section 95 of the Municipal Systems Act and the municipality's credit control and debt collection policy.

In addressing and unlocking these revenue management challenges faced by the municipality, Council proposed an establishment of the Revenue Management Task Team. The Terms of Reference are included as an annexure outlining the functionary of the Task Team.

The Task Team shall consist of the following members:

- | | |
|--|---------------------------------|
| 1. Portfolio Head Corporate Services and BTO | - Political Oversight |
| 2. Portfolio Head Engineering | - Political Oversight |
| 3. Chief Financial Officer | - Delegation Oversight |
| 4. Director Engineering | - Member |
| 5. Revenue Manager | - Administrative Accountability |
| 6. Water Services Manager | - Member |
| 7. Electrical Manager | - Member |
| 8. Director Town Planning | - Member |
| 9. Director Corporate Services | - Member |
| 10. Manager Integrated Human Settlement | - Invitee |
| 11. Legal advisor | - Invitee |

Section 2: Finance

Roles and Responsibilities

1. Implementing and enforcing credit control and debt collection management.
2. Data analytics and data integrity of each debtor owing to the Municipality in excess of 90 days.
3. Monitoring and reporting on revenue performance.
4. Develop and implement strategies for managing outstanding debt especially long outstanding.
5. Analyze financial data to identify trends and areas for improvement.
6. Engage with external stakeholders, such as rate payers, businesses and bespoke residential committees affected by the outstanding debt.
7. Liaise with government departments for their outstanding debt.
8. Explore sale of execution where consumers are not willing to pay for the outstanding debt after all efforts of collection were explored.
9. Exploration of revenue protection strategies to enhance municipal revenues.

Monitoring and Reporting

1. Conduct monthly meetings as the task team for progress.
2. Present the debt trends and milestones on the debt project to the team, monthly.
3. Compile a report for Mayoral and Council on the progress quarterly.

Financial Implications

None

RELEVANT LEGISLATION

Constitution of the Republic of South Africa, 1996
Local Government: Municipal Finance Management Act, 2003
Local Government: Municipal Systems Act, 2000
Municipal Fiscal and Powers Act,
Indigent policy
Credit control and debt collection policy and By-laws
Property rates policy and By-laws
Tariff policy and By-Laws

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That Council take note of the establishment of a Task Team.
2. That Council approves the composition of the Task Team as follows;

(a) Portfolio Head Corporate Services and BTO	- Political Oversight
(b) Portfolio Head Engineering	- Political Oversight
(c) Chief Financial Officer	- Delegation Oversight
(d) Director Engineering	- Member
(e) Manager Revenue Services	- Administrative Accountability
(f) Manager Water Services	- Member

Section 2: Finance

- | | |
|--|-----------|
| (g) Manager Electrical Services | - Member |
| (h) Director Planning and Development | - Member |
| (i) Director Corporate Services | - Member |
| (j) Manager Integrated Human Settlements | - Invitee |
| (k) Legal advisor | - Invitee |

3. That Council mandates the Accounting Officer through the Chief Financial Officer to develop the terms of reference.

Section 2: Finance

ITEM M/2/293/07/25

SECTION 71 REPORT FOR THE MONTH OF JUNE 2025

<u>Portfolio Comm:</u>	Finance & Corporate Services	<u>Demarcation:</u> All Wards
<u>File Ref:</u>	9/1/3/4	<u>Delegation:</u> MayCo
<u>Attachment:</u>	Annexure “A” – Budget Report M12 Annexure “B” – C Schedule M12	
<u>Report from:</u>	Director Financial Services	
<u>Date:</u>	14 July 2025	

PURPOSE OF THE REPORT

The purpose of this report is to inform the Mayoral Committee of the implementation of the budget and the financial state of affairs of the municipality for the month ended 30 June 2025.

BACKGROUND/DISCUSSION

This report deals with the Month ended 30 June 2025, and reflects the implementation of the budget, and the state of the municipality’s financial affairs

The in-year reports was prepared in terms of the Local Government: Municipal Finance Management Act, (Act 56 of 2003): Municipal Budget and reporting regulations, Government Gazette 32141, 17 April 2009

The monthly report to council was drafted in accordance with the budget and reporting regulations and corresponds with the monthly Section 71 reporting, Schedule “C” as submitted to Treasury as per the MFMA reporting timeline.

Summary of financial state of affairs for the month ended 30 June 2025

The report as attached hereto can be summarized as follows:

1. Financial Position

Assets

Current Assets for the month amounts to R 694.9 million, consisting of the major contributors which is Receivables from exchange and non-exchange, as well as Cash and Cash equivalents.

The municipality reports total short-term investments at R157.6 million and a bank balance of R74.4 million. The difference between the bank balance and the Cash and Cash equivalents is interest on accruals that form part of Debtors or rather Trade and other Receivables: Exchange and the remainder is reconciling items that still need to be receipted.

Section 2: Finance

Non-current assets, which include Property Plant and equipment amounts to R 1,418 billion as at June 2025

In total assets amount to R 2,112 billion as at the end of June 2025.

Liabilities

Current liabilities amount to R 444.9 million consisting of the major contributors such as the current Borrowing Costs, Provisions and Trade Creditors.

Non-current liabilities amount to R207.9 million as at 30 June 2025. It consists of Long-Term Borrowing and Provisions.

Net Assets

Net assets for the month amount to R1,459 billion as at 30 June 2025.

Conclusion on financial position

The financial position as at 30 June 2025 is above the best practice benchmark at 2.54:1 meaning current assets are 2.54 times more than current liabilities. (The best practice benchmark is between 2 and 3). The calculation is based on the net effect on VAT, which this month equates to a Vat Payable.

2. Financial Performance

Revenue

Total revenue received as at June 2025 equals R966 million which represents 98% of the total operating revenue budget for the year.

The following is highlighted with regards to the variances in Revenue:

Property Rates: The year-to-date property rates amounts to R194.3 million against the year-to-date budget of R193.3 million, indicating an over recovery by 1% compared to the YTD budget. Included in the property rates are the monthly levies that amounts to R18.4 million compared to the R16.3 YTD monthly budget, a difference of 2.3 million, which is positive variance for the month.

Service Charges – Revenue from electricity year-to-date amounts to R254.5 million against year-to-date budget of R259.1 million denoting an underperformance of 2%. Revenue for the month amounts to R21.9 million when compared to the YTD monthly budget of R21.5, which yields a positive variance. Electricity revenue performance is influenced by fluctuating consumption during peak and off-peak periods and also considering the winter season. This might have an impact on increased consumption by the users. The main risk still remains on the effect of SSEG where consumers are migrating to solar (photovoltaics) installations. The impact of SSEG through the solar installations is still to be determined and quantified since many residents are to register for their solar installations with the municipality. Bitou Municipality has recently updated its cost of supply study on electricity which indicated some structural changes in our tariff structure going into the new financial year.

Section 2: Finance

Service Charges – Water Revenue: Water revenue as at end of June 2025 amounts to R93 million against the YTD budget amounts to R92 million and denoting a 1% variance. As we are entering the off-peak period a decrease in consumption is expected.

Service Charges – Sanitation Revenue: This category of revenue is adequately performing, an immense improvement from last month's reporting.

Service Charges – Refuse Revenue: A This category of revenue is also adequately performing and needs to be monitored going forward

Rental from Fixed Assets – A negative YTD variance of 3% is reported, which translates to a monetary value of R56 000. Revenue from this source is dependent on the community's need to make use of the municipality's various facilities and it can be difficult to predict.

Interest earned – outstanding debtors: A negative YTD variance of 11% is recorded. Although the interest in outstanding debtors is under-performing, it is a positive sign as it means customers are paying their accounts.

Fines, penalties and forfeits: A negative YTD variance of 17%. The revenue for the month of June 2025 is part of the year end processes in line with the GRAP standards and it is expected that this revenue source will overperform at year end processes.

Sale of Goods and rendering of Services: this revenue source has an underperformance of 27%. Included in this category are items such as building plan approval fees, town planning, fire services, staff housing etc. The biggest portion of underperformance relates to revenue expected from the removal of an illegal structure

Expenditure

The total expenditure at the end of the month equates to R852.9 million, which represents 87% of the total operating expenditure budget for the year.

With regards to the variances in respect of expenditure the following are highlighted:

Employee cost: A negative YTD budget variance of 3% is reflected. The monthly expenditure for the month of June 2025 amounts to R97.2 million, this however is a skewed picture, as the system duplicated payments in the month of June. Even though payments have been duplicated on the system, the payout to employees was correct. The correction of the over-expenditure will be corrected as part of the Year-end process.

Bulk Purchases - Electricity: Overall bulk purchases amounted to R209 million against the YTD budget of R224 million or 7% variance. The variance will be addressed by the outstanding invoices to be paid through the year-end process, and projected overspending is expected to be 5% or less. Eskom payments for the month ending 30 June 2025, amounted to R19.7 million.

Contracted services: YTD expenditure amounts to R71.8 million and when compared to the YTD budget of R116 million, denotes an underspending of 38%. It is expected that this category of expenditure will come more in line as the year end accrual payments are concluded.

Section 2: Finance

Transfers and Subsidies: YTD expenditure amounts R9.2 million when compared to the YTD budget of R11.2 million. An underspending of 18% is reported. Expenditure falling under this category includes grant-in-aid, bursaries, payment to the shark spotter programme and our contribution to the regional landfill site, which is the main reason for the under expenditure.

Operational Cost: A negative YTD budget variance of 19% is recorded. 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 are postage cost, external audit fees, bank charges and commission on prepaid electricity. This figure will most likely change as year-end accruals are paid

Conclusion on financial performance

The municipality is reporting a deficit for the month of R76.2 million, mainly attributable to the system error that led to a duplication in Employee related costs. A year-to-date surplus of R113.2 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. However, a concerted effort is still necessary for the municipality to achieve financial sustainability

3. Debtors' Management

The debtors' book of the municipality reflects R 339.9 million on outstanding debtors older than 90 days and a total outstanding amount of R 389.2 million.

The contributors to the outstanding debt remain the household debt which represent 89.42% of total debt, followed by businesses with 9.40% and organs of state contributing 1.18%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in areas and applying water restrictions in areas 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 out monthly to all customers with outstanding accounts after the due date which is the 7th of every month.

The collection rate for the month of June 2025 is 88%.

4. Creditors Management

The municipality reports R4.2 million trade creditors in June 2025. R22 000 of these are older than 30 days.

FINANCIAL IMPLICATIONS

Financial implications are attached to Annexures A and Annexures B

Section 2: Finance

RELEVANT 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)

RECOMMENDED BY MUNICIPAL MANAGER

That the Mayoral Committee take note of Section 71 report for the month ended 30 June 2025.

BITOU LOCAL MUNICIPALITY



**Budget Statement for the month
ended 30 June 2025 Section 71
Report**

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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.

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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 – June Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the month ended 30 June 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 R240.7 million as at the end of June 2025, however total short-term investments equate to R157.6 million and the municipality has a favourable bank balance of R74.4 million. The difference between the bank balance and the Cash and Cash equivalents is the interest on accruals that form part of Debtors or rather Trade and other Receivables: Exchange and the remainder is reconciling items that still need to be receipted. On average, 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. Therefore, the current cash and cash equivalents is adequate to cover the operational expenditures as at 30 June 2025.

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 30 June 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) - M12 June										
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									%	
Exchange Revenue		477 681	531 266	531 527	63 301	537 259	531 527	5 732	1%	531 527
Service charges - Electricity		230 904	262 129	259 136	21 958	254 501	259 136	(4 636)	-2%	259 136
Service charges - Water		87 795	90 492	92 029	7 734	93 002	92 029	973	1%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	7 887	79 800	79 624	177	0%	79 624
Service charges - Waste management		44 964	53 852	50 983	5 013	50 362	50 983	(621)	-1%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	761	7 322	10 072	(2 750)	-27%	10 072
Agency services		2 498	2 840	2 840	194	2 411	2 840	(429)	-15%	2 840
Interest earned from Receivables		13 243	13 870	12 458	962	11 146	12 458	(1 312)	-11%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	8 904	17 917	12 448	5 469	44%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	160	1 554	1 610	(56)	-3%	1 610
Licence and permits		1 427	565	661	55	1 311	661	650	98%	661
Operational Revenue		7 415	2 800	9 667	9 674	17 933	9 667	8 266	86%	9 667
Non-Exchange Revenue		432 046	442 000	455 985	26 098	428 776	455 985	(27 209)	-6%	455 985
Property rates		178 261	191 257	193 250	18 446	194 334	193 250	1 084	1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 361	1 441	1 920	133%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	3 461	43 535	52 397	(8 863)	-17%	52 397
Licence and permits		-	796	796	-	-	796	(796)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 996	2 838	171 737	187 996	(16 259)	-9%	187 996
Interest		2 292	1 844	2 202	149	1 997	2 202	(206)	-9%	2 202
Operational Revenue		14 750	14 835	13 953	1 086	13 813	13 953	(140)	-1%	13 953
Gains on disposal of Assets		-	3 950	3 950	-	-	3 950	(3 950)	-100%	3 950
Other Gains		8 370	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and		909 728	973 266	987 511	89 399	966 035	987 511	(21 476)	-2%	987 511
Expenditure By Type										
Employee related costs		312 820	370 938	378 617	97 223	369 018	378 617	(9 599)	-3%	378 617
Remuneration of councillors		7 376	7 879	7 879	2 425	9 336	7 879	1 457	18%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	19 670	209 474	224 959	(15 485)	-7%	224 959
Inventory consumed		16 652	18 699	20 461	2 380	16 488	20 461	(3 973)	-19%	20 461
Debt impairment		28 480	19 001	19 001	-	-	19 001	(19 001)	-100%	19 001
Depreciation and amortisation		48 851	40 002	41 388	3 777	41 291	41 388	(97)	0%	41 388
Interest		20 922	14 063	13 917	6 541	13 846	13 917	(70)	-1%	13 917
Contracted services		77 655	103 758	116 001	8 442	71 757	116 001	(44 244)	-38%	116 001
Transfers and subsidies		9 208	12 283	11 161	113	9 158	11 161	(2 003)	-18%	11 161
Irrecoverable debts written off		74 426	61 150	61 150	16 222	38 790	61 150	(22 360)	-37%	61 150
Operational costs		76 823	91 144	91 044	8 820	73 705	91 044	(17 339)	-19%	91 044
Losses on Disposal of Assets		3 217	-	-	-	-	-	-		-
Other Losses		111	-	-	-	-	-	-		-
Total Expenditure		874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13%	985 578
Surplus/(Deficit)		35 558	2 389	1 934	(76 214)	113 172	1 934	111 238	0	1 934
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	88 638	18 623	86 587	88 638	(2 050)	(0)	88 638
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571
Surplus/(Deficit) after income tax		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571
Surplus/(Deficit) attributable to municipality		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571
Surplus/ (Deficit) for the year		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571

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Revenue by Source Summary

The total overall operating revenue to date amounts to R966 Million against the year to-date budget of R987.5 Million yielding a negative variance of R21.5 Million or 2% as at 30 June 2025. The net variance is attributable to non-exchange transaction, revenue items such as transfers and subsidies (Grants R16.3m) to be recognised as revenue; fines & penalties, (8.9m) forming part of the year-end reconciliations. Others are related to exchange transactions.

Property Rates

The year-to-date property rates amounts to R194.3 million against the year-to-date budget of R193.3 million indicating a over recovery by 1% compared to the YTD budget. Included in the property rates are the monthly levies that amounts to R18.4 million compared to the R16.3 YTD monthly budget, a difference of 2.3 million, which is positive variance for the month.

Electricity

The YTD Revenue from electricity amounts to R254.5 million against year-to-date budget of R259.1 million denoting an underperformance of 2%. Revenue for the month amounts to R21.9 million when compared to the YTD monthly budget of R21.5, which yields a positive variance. Electricity revenue performance is influenced by fluctuating consumption during peak and off-peak periods and also considering the winter season. This might have an impact on an increased consumption by the users. The main risk still remains on the effect of SSEG where consumers are migrating to solar (photovoltaics) installations. The impact of SSEG through the solar installations, is still to be determined and quantified since many residents are to register for their solar installations with the municipality. Bitou Municipality has recently updated it's cost of supply study on electricity which indicated some structural changes in our tariff structure going into the new financial year.

Water Service

The year-to-date water revenue as at end of June 2025 amounts to R93 million against the YTD budget amounts to R92 million and denoting a 1% variance. However, the water revenue performance is satisfactorily. As we are entering the off-peak period a decrease in consumption is expected.

Sanitation Service

Sanitation revenue amounts to R79.8 million while YTD budget amounts to R79.6 million, which means this revenue source too is adequately performing, an immense improvement from the start of the financial year.

Refuse Service

Refuse revenue as at the end of June 2025 amounts R50.4 million while the YTD budget amounts to R50.9 million. This revenue source is also adequately performing and just like Sanitation an immense improvement from the start of the financial year. The shortage of refuse bins to implement the changes recommended in the Revenue enhancement programme is also a matter of concern that needs to be addressed in the new financial year.

Agency Services

The revenue derived from agency services equates to R2.4 million as at June 2025, compared to a budgeted R2.8 million, a negative variance of 15%. This revenue relates to our agency fee received for vehicle registrations and fluctuates based on registered vehicles, the final journal will form part of the year end process which will bring this revenue item in-line.

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Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue at the end of June 2025 amounts to R17.9 million and R11.1 million respectively. This denotes 44% over performance and 11% under-performance respectively.

Revenue for fines, penalties and forfeits

Revenue from Fines as at end of June 2025 amounts to R43.5 million compared to the anticipated budgeted revenue of R52.4 million and denotes an underperformance of 17%. The revenue for the month of June 2025 is part of the year end processes in line with the GRAP standards and it is expected that this revenue source will overperform at year end processes.

Transfers and Subsidies

Transfers have been recognised as at the end of June 2025 amounting to R171.7 million an underperformance of 9%. The main contributor is revenue recognition on Grants, which will be finalised through the year end process.

Sale of Goods and Rendering of Services

Revenue collected as at end of June 2025 amounts to R7.3 million an underperformance of 27%. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc. The biggest portion of underperformance relates to revenue expected from the removal of an illegal structure.

Operational revenue

Revenue collected as at the end of June 2025 amounts to R17.9 million denoting an overperforming by 86%. The major contributor for this revenue source is development charges.

Total revenue We report for the month of June 2025 revenue of R89.4 million This, however, exclude revenue from capital contributions.

Expenditure

Expenditure by Source Summary

The total overall operating expenditure to-date amounts to R852.9 million against the YTD budget of R985.6 million denoting an underperformance of R132.7 million or 13%. The largest contributing factors are Bulk Purchases (R15.5m); Debt impairment (R19m); Contracted Services (R44.2m); Operational Cost (R17.3m) and Irrecoverable debt (R22.4m).

Employee related cost

Employee related cost amounts to an actual YTD figure of R369 million at the end of June 2025. The current performance of R369 million compared to the YTD budget, R378.6 million, denotes to under performance of 3%. The monthly expenditure for the month of June 2025 amounts to R97.2 million, this however is a skewed picture, as the system duplicated payments in the month of June. Even though payments have been duplicated on the system, the payout to employees was correct. The correction of the over expenditure will be corrected as part of the Year-end process. The main contributing factor to the under-spending are the vacant positions to date, including Director positions, as well as employee benefits provisions (GRAP 25) and these will be processed at year-end.

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Remuneration of councillors

Remuneration of councillors as at end of June 2025 amounted to R9.3 million resulting to an overperformance by 18%. This overspending is as a result of the system error; the revenue source is adequately performing. The correction will be made through the year-end process.

Bulk Purchases

The overall bulk purchases amounted to R209 million against the YTD budget of R224 million or 7% variance. The variance will be addressed by the outstanding invoices to be paid through the year end process, and projected overspending is expected to be 5% or less. Eskom payments for the month ended 30 June 2025, amounted to R19.7 million. All payments are in respect of May invoices and a portion of June 2025.

Depreciation

Depreciation is in line with the YTD budget and other transactions will be processed at year end.

Debt impairment

Debt impairment is in line with the YTD budget and other transactional processes will ensue during the year processes. This process is dependent on the final debt review to determine the performance of individual consumer payment history and billing, to determine the most probable debt impairment expenditure line item which is a non-cash item.

Inventory Consumed

The YTD expenditure on inventory as at June 2025, amounted to R16.5 million against the YTD budget of R20.5 million, which denotes an underspending by 19%. 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 occur.

Irrecoverable debts written off

The YTD expenditure on debts written off amounted to R38.9 million compared to YTD budget of R61.2 million. The final debt write offs will be processed at year end and the largest portion relates to Traffic Fines.

Contracted Services

The YTD expenditure amounts to R71.8 million and when compared to the YTD budget of R116 million, denotes an underspending of 38%. It is expected that this category of expenditure will come more in line as the year end accrual payments are concluded.

Transfers and subsidies

The YTD expenditure amounts R9.2 million when compared to the YTD budget of R11.2 million. An underspending of 18% is reporting. Expenditure falling under this category include grant-in-aid, bursaries, payment to the shark spotter programme and our contribution to the regional landfill site, which is the main reason for the under expenditure.

Operational Cost

Operational Cost as at end of June 2025 amounts to R73.7 million while the YTD budget amounts to R91 million, which translates to an under performance of 19%. 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. This figure will most likely change as year-end accruals are paid.

Total expenditure For June 2025 amounts to R165.6 million.

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Conclusion on Financial Position and performance

The municipality is reporting a deficit for the month of R76.2 million, mainly attributable to the system error that led to a duplication in Employee related costs. A year-to-date surplus of R113.2 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 however a concerted effort is still necessary for the municipality to achieve financial sustainability.

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 June 2025.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary - M12 June

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
Financial Performance									
Property rates	178 261	191 257	193 250	18 446	194 334	193 250	1 084	1%	193 250
Service charges	431 020	486 846	481 772	42 592	477 665	481 772	(4 107)	-1%	481 772
Investment revenue	13 203	12 448	12 448	8 904	17 917	12 448	5 469	44%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 996	2 838	171 737	187 996	(16 259)	-9%	187 996
Other own revenue	120 740	105 822	112 045	16 620	104 382	112 045	(7 663)	-7%	112 045
Total Revenue (excluding capital transfers and	909 728	973 266	987 511	89 399	966 035	987 511	(21 476)	-2%	987 511
Employee costs	312 820	370 938	378 617	97 223	369 018	378 617	(9 599)	-3%	378 617
Remuneration of Councillors	7 376	7 879	7 879	2 425	9 336	7 879	1 457	18%	7 879
Depreciation and amortisation	48 851	40 002	41 388	3 777	41 291	41 388	(97)	-0%	41 388
Interest	20 922	14 063	13 917	6 541	13 846	13 917	(70)	-1%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 420	22 050	225 962	245 420	(19 458)	-8%	245 420
Transfers and subsidies	9 208	12 283	11 161	113	9 158	11 161	(2 003)	-18%	11 161
Other expenditure	260 712	275 053	287 196	33 484	184 252	287 196	(102 944)	-36%	287 196
Total Expenditure	874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13%	985 578
Surplus/(Deficit)	35 558	2 389	1 934	(76 214)	113 172	1 934	111 238	5752%	1 934
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	88 638	18 623	86 587	88 638	(2 050)	-2%	88 638
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	90 571	(57 591)	199 759	90 571	109 188	121%	90 571
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	85 897	133 243	90 571	(57 591)	199 759	90 571	109 188	121%	90 571
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Capital transfers recognised	44 924	107 616	84 573	7 757	78 338	84 573	(6 235)	-7%	84 573
Borrowing	35 920	50 033	35 125	5 765	22 687	35 125	(12 437)	-35%	35 125
Internally generated funds	23 434	25 511	28 843	6 650	23 899	28 843	(4 944)	-17%	28 843
Total sources of capital funds	104 279	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Financial position									
Total current assets	560 528	466 245	606 716		694 882				606 716
Total non current assets	1 333 926	1 415 909	1 441 079		1 417 560				1 441 079
Total current liabilities	442 316	439 810	480 235		444 971				480 235
Total non current liabilities	192 078	199 510	216 846		207 684				216 846
Community wealth/Equity	1 260 061	1 242 834	1 393 387		1 459 788				1 393 387
Cash flows									
Net cash from (used) operating	-	151 894	120 916	23 281	179 389	120 916	(58 473)	-48%	829 347
Net cash from (used) investing	-	(179 210)	(148 194)	(20 172)	(124 925)	(148 194)	(23 269)	16%	157 491
Net cash from (used) financing	-	29 662	20 141	30 713	20 769	20 141	(627)	-3%	40 545
Cash/cash equivalents at the month/year end	-	105 486	204 041	-	240 665	204 041	(36 624)	-18%	1 192 815
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	26 790	13 579	8 829	7 791	332 197	-	-	-	389 187
Creditors Age Analysis									
Total Creditors	4 207	-	0	-	-	-	22	-	4 230

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Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end June 2025 amounts to R108 million, this is an under-performance of 2.2%. The detailed explanation on the revenue per item can be found in executive summary.

Expenditure by vote

The expenditure by vote as at June 2025 amounts R165.6 million. The total expenditure budget is under-performing by 13.5%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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	-	26 121	3 004	23 117	769,6%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	183	25 670	66 563	(40 893)	-61,4%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	9 806	138 235	150 153	(11 919)	-7,9%	150 153
Vote 4 - Corporate Services		2 368	19	1 172	597	4 231	1 172	3 059	260,9%	1 172
Vote 5 - Financial Services		209 749	224 929	227 275	28 465	244 389	227 275	17 114	7,5%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	12 567	63 968	82 115	(18 147)	-22,1%	82 115
Vote 7 - Engineering Services		482 449	544 481	545 866	56 403	550 008	545 866	4 142	0,8%	545 866
Total Revenue by Vote	2	959 939	1 104 120	1 076 149	108 022	1 052 622	1 076 149	(23 527)	-2,2%	1 076 149
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	2 648	13 136	12 841	295	2,3%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 820	8 333	29 354	33 820	(4 466)	-13,2%	33 820
Vote 3 - Community Services		249 539	252 128	253 742	45 808	212 154	253 742	(41 588)	-16,4%	253 742
Vote 4 - Corporate Services		66 195	89 641	102 390	18 638	89 142	102 390	(13 248)	-12,9%	102 390
Vote 5 - Financial Services		59 748	70 683	71 544	12 025	59 219	71 544	(12 325)	-17,2%	71 544
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	8 314	40 629	61 180	(20 552)	-33,6%	61 180
Vote 7 - Engineering Services		412 044	461 348	450 060	69 846	409 229	450 060	(40 831)	-9,1%	450 060
Total Expenditure by Vote	2	874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13,5%	985 578
Surplus/ (Deficit) for the year	2	85 769	133 243	90 571	(57 591)	199 759	90 571	109 188	120,6%	90 571

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Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 3 - Community Services		3 636	5 405	5 461	1 156	4 951	5 461	(509)	-9%	5 461
Vote 4 - Corporate Services		256	868	828	38	827	828	(1)	0%	828
Vote 7 - Engineering Services		41 212	143 726	115 969	14 818	99 361	115 969	(16 609)	-14%	115 969
Total Capital Multi-year expenditure	4,7	45 103	149 999	122 258	16 012	105 139	122 258	(17 119)	-14%	122 258
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	492	291	358	492	(135)	-27%	492
Vote 3 - Community Services		1 021	3 796	2 543	426	1 175	2 543	(1 368)	-54%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 273	44	1 208	1 273	(66)	-5%	1 273
Vote 5 - Financial Services		33	-	69	10	10	69	(59)	-86%	69
Vote 6 - Economic Development & Planning		301	-	110	95	97	110	(13)	-12%	110
Vote 7 - Engineering Services		56 191	28 073	21 796	3 293	16 939	21 796	(4 857)	-22%	21 796
Total Capital single-year expenditure	4	59 208	33 161	26 283	4 160	19 786	26 283	(6 497)	-25%	26 283
Total Capital Expenditure	3	104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 440	1 446	9 712	10 440	(728)	-7%	10 440
Executive and council		149	-	492	291	358	492	(135)	-27%	492
Finance and administration		17 073	9 350	9 948	1 155	9 355	9 948	(593)	-6%	9 948
Community and public safety		4 207	6 302	7 253	1 424	5 498	7 253	(1 756)	-24%	7 253
Community and social services		3 909	304	1 798	59	530	1 798	(1 268)	-71%	1 798
Sport and recreation		-	4 455	4 455	789	4 311	4 455	(145)	-3%	4 455
Public safety		298	1 542	1 000	576	657	1 000	(343)	-34%	1 000
Economic and environmental services		12 288	47 401	43 636	2 674	32 971	43 636	(10 665)	-24%	43 636
Planning and development		301	-	110	95	97	110	(13)	-12%	110
Road transport		11 987	47 401	43 527	2 579	32 874	43 527	(10 652)	-24%	43 527
Trading services		70 593	120 108	87 211	14 628	76 744	87 211	(10 467)	-12%	87 211
Energy sources		19 492	26 065	14 658	3 858	10 643	14 658	(4 016)	-27%	14 658
Water management		33 290	45 070	32 315	6 170	30 282	32 315	(2 034)	-6%	32 315
Waste water management		17 811	46 673	39 488	4 442	35 191	39 488	(4 296)	-11%	39 488
Waste management		-	2 300	750	158	628	750	(122)	-16%	750
Total Capital Expenditure - Functional Classification	3	104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Funded by:										
National Government		29 398	29 331	26 792	3 491	26 495	26 792	(297)	-1%	26 792
Provincial Government		15 527	78 285	57 782	4 266	51 844	57 782	(5 938)	-10%	57 782
Transfers recognised - capital		44 924	107 616	84 573	7 757	78 338	84 573	(6 235)	-7%	84 573
Borrowing	6	35 920	50 033	35 125	5 765	22 687	35 125	(12 437)	-35%	35 125
Internally generated funds		23 434	25 511	28 843	6 650	23 899	28 843	(4 944)	-17%	28 843
Total Capital Funding	7	104 279	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the month equals R20 172 027.84, which results in a 84% 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, in some cases brought forward to escalate the start of certain projects. The remaining projects are projects that are underway and payment for work done will only reflect once the final invoices have been paid as part of the Accrual process.

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

Capital Grants Analysis

Grants	Original Budget	Amended Budget	Monthly Actual	Shadow Balance	YTD Expenditure
MIG	18 895 912,00	18 895 912,00	1 569 117,64	-	18 895 911,99
WATER SERVICE INFRASTRUCTURE GRANT	10 434 783,00	7 895 652,00	1 921 699,81	-	7 598 960,67
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	16 650 000,00	10 027 000,00	1 338 117,15	-	5 082 204,17
HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT	60 351 000,00	46 470 270,00	2 928 140,45	32 850,00	45 781 332,13
FIRE SERVICES CAPACITY GRANT	980 000,00	980 000,00	-	-	980 000,00
LIBRARY CONDITIONAL GRANT	304 345,00	304 348,00	-	-	-
AFR	25 510 549,00	28 843 211,00	6 650 398,23	216 872,70	23 704 991,15
BORROWINGS	50 033 373,00	35 124 692,00	5 764 554,56	965 106,42	22 687 226,81
TOTAL	183 159 962,00	148 541 085,00	20 172 027,84	1 214 829,12	124 924 679,09

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

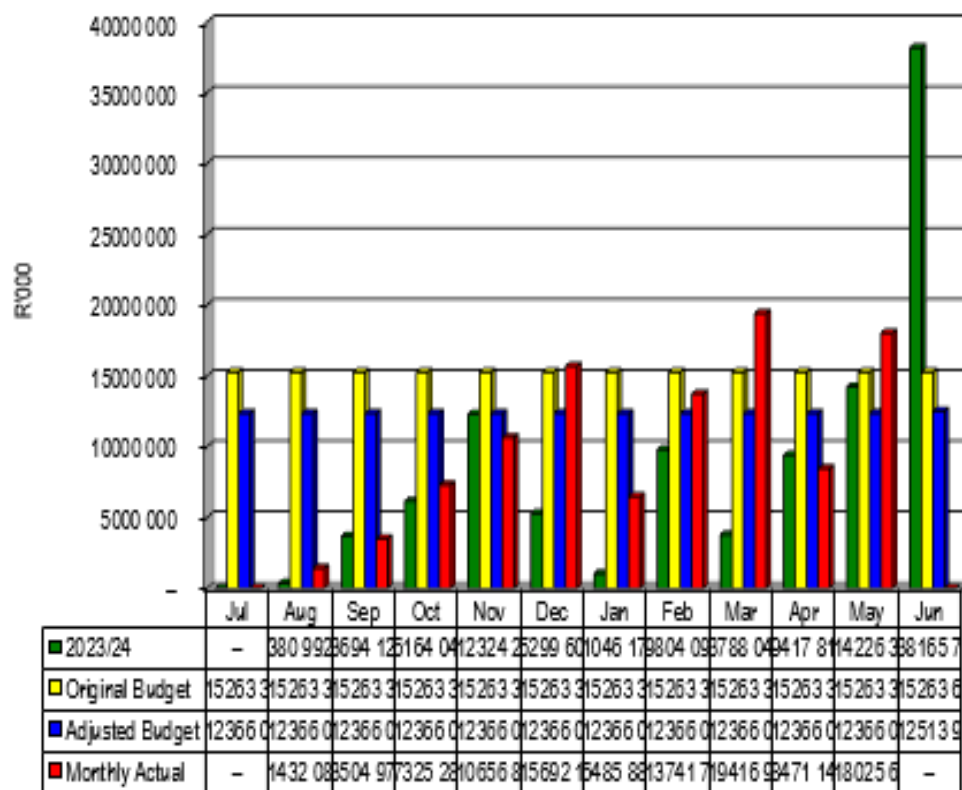
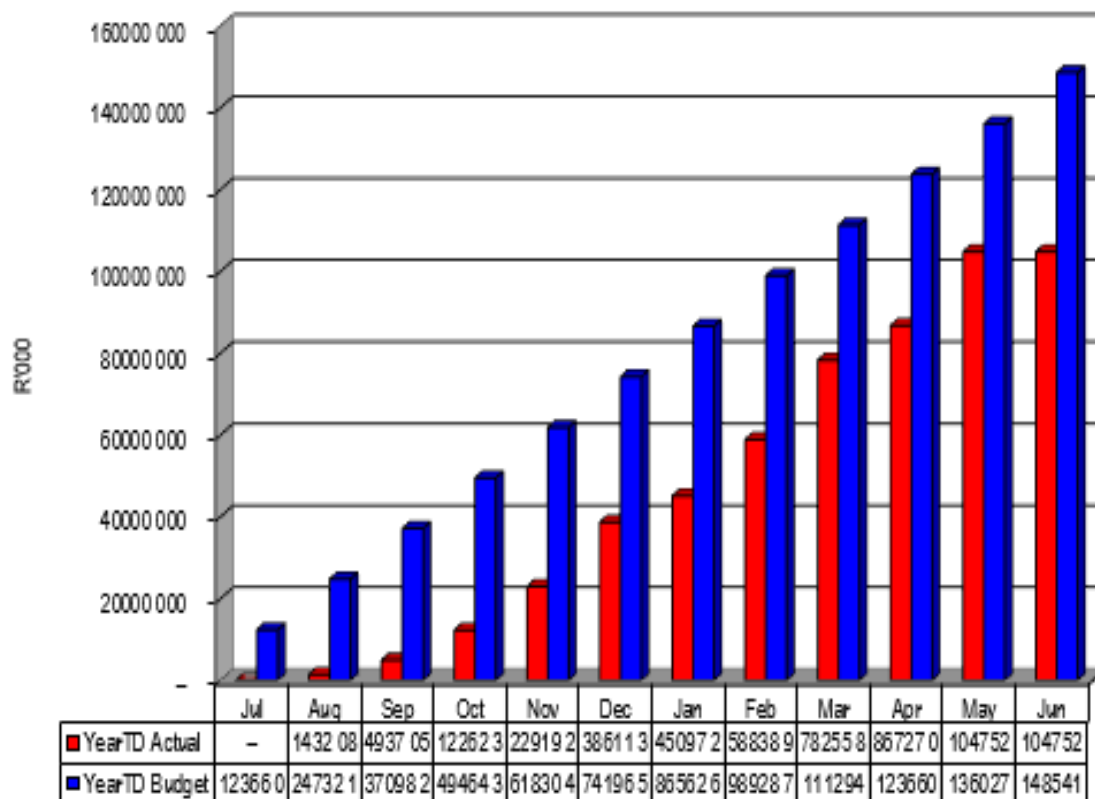


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		165 432	60 220	149 202	240 665	149 202
Trade and other receivables from exchange transactions		54 528	75 841	73 047	69 169	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	80 549	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 448	17 232	18 448
VAT		283 602	212 584	283 602	275 979	283 602
Other current assets		898	180	1 052	11 278	1 052
Total current assets		560 528	466 245	606 716	694 882	606 716
Non current assets						
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	1 403 472	1 426 992
Heritage assets		38	35	38	38	38
Total non current assets		1 333 926	1 415 909	1 441 079	1 417 560	1 441 079
TOTAL ASSETS		1 894 455	1 882 153	2 047 795	2 112 442	2 047 795
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	41 876	20 412	41 876
Consumer deposits		11 362	9 848	11 362	11 987	11 362
Trade and other payables from exchange transactions		125 575	86 278	153 519	119 153	153 519
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(15 398)	(43 017)
Provision		47 936	116 950	48 075	29 021	48 075
VAT		268 421	239 157	268 421	279 795	268 421
Total current liabilities		442 316	439 810	480 235	444 971	480 235
Non current liabilities						
Financial liabilities		107 718	130 734	106 408	127 938	106 408
Provision		13 801	10 320	13 801	10 860	13 801
Other non-current liabilities		70 559	58 456	96 636	68 886	96 636
Total non current liabilities		192 078	199 510	216 846	207 684	216 846
TOTAL LIABILITIES		634 394	639 320	697 080	652 654	697 080
NET ASSETS	2	1 260 061	1 242 834	1 350 715	1 459 788	1 350 715
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 389 683	1 316 706
Reserves and funds		76 681	75 800	76 681	70 105	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 393 387	1 459 788	1 393 387

The table above reflects the statement of financial position of the municipality. The total current assets at the end of June 2025 amounts to R 694.9 million. The municipality reports total short-term investments at R157.6 million and a bank balance of R74.4 million. The difference between the bank balance and the Cash and Cash equivalents is the interest on accruals that form part of Debtors or rather Trade and other Receivables: Exchange and the remainder is reconciling items that still need to be receipted.

The current liabilities for the month amounts R444.9 million. The current ratio for the month equals 2.54:1, 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 - M12 June										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES	1									
Receipts										
Property rates		-	175 067	174 808	26 507	195 831	174 808	21 023	12%	174 808
Service charges		-	434 972	435 238	102 277	480 100	435 238	44 862	10%	435 238
Other revenue		-	26 596	26 669	19 849	123 266	26 669	96 597	362%	23 531
Transfers and Subsidies - Operational		-	176 723	185 015	8 575	179 578	185 015	(5 438)	-3%	185 015
Transfers and Subsidies - Capital		-	130 854	91 558	20 731	99 040	91 558	7 482	8%	88 638
Interest		-	12 448	12 448	4 254	22 531	12 448	10 082	81%	12 448
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(778 720)	(778 720)	(152 259)	(897 951)	(778 720)	119 231	-15%	(64 231)
Interest		-	(14 063)	(13 917)	(6 541)	(13 846)	(13 917)	(70)	1%	(13 917)
Transfers and Subsidies		-	(11 983)	(12 183)	(113)	(9 158)	(12 183)	(3 025)	25%	(12 183)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	151 894	120 916	23 281	179 389	120 916	(58 473)	-48%	829 347
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	3 950	3 950	-	-	3 950	(3 950)	-100%	3 950
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(183 160)	(152 144)	(20 172)	(124 925)	(152 144)	(27 219)	18%	153 541
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(179 210)	(148 194)	(20 172)	(124 925)	(148 194)	(23 269)	16%	157 491
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	50 033	40 545	40 545	40 545	40 545	-		40 545
Increase (decrease) in consumer deposits		-	-	-	37	626	-	626	0%	-
Payments										
Repayment of borrowing		-	(20 372)	(20 404)	(9 869)	(20 402)	(20 404)	(2)	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	29 662	20 141	30 713	20 769	20 141	(627)	-3%	40 545
NET INCREASE/ (DECREASE) IN CASH HELD		-	2 346	(7 136)	33 822	75 233	(7 136)			1 027 383
Cash/cash equivalents at beginning:		-	103 139	211 177		165 432	211 177			165 432
Cash/cash equivalents at month/year end:		-	105 486	204 041		240 665	204 041			1 192 815

The municipality is reporting a surplus of R23.3 million on monthly actual net cash from operating activities. These are mostly month to month operating expenses and operating income.

Monthly actual net cash **(used)** on investing activities is reported at R20.2 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 June 2025 amounts to R9.9 million. The next payment will occur in December 2025:

The municipality reports cash and cash equivalents amounting to R240.7 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 - M12 June

Description	NT Code	Budget Year 2024/25									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	8 099	3 699	2 321	2 202	91 686	-	-	-	108 006	93 888	10 429	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 884	2 626	1 181	631	18 306	-	-	-	37 628	18 937	161	-	
Receivables from Non-exchange Transactions - Property Rates	1400	15 074	2 303	1 485	1 201	45 403	-	-	-	65 465	46 604	417	-	
Receivables from Exchange Transactions - Waste Water Management	1500	6 733	3 144	2 316	2 278	104 057	-	-	-	118 529	106 335	3 360	-	
Receivables from Exchange Transactions - Waste Management	1600	4 191	1 719	1 449	1 401	62 787	-	-	-	71 547	64 188	1 756	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(22 190)	89	77	78	9 958	-	-	-	(11 988)	10 036	99	-	
Total By Income Source	2000	26 790	13 579	8 829	7 791	332 197	-	-	-	389 187	339 988	16 222	-	
2023/24 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	107	526	395	163	3 399	-	-	-	4 589	3 562	-	-	
Commercial	2300	2 259	1 916	973	799	30 631	-	-	-	36 578	31 430	-	-	
Households	2400	24 424	11 137	7 461	6 830	298 167	-	-	-	348 019	304 997	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	26 790	13 579	8 829	7 791	332 197	-	-	-	389 187	339 988	-	-	

Debtor’s age analysis

The debtors’ book of the municipality reflects R 339.9 million on outstanding debtors older than 90 days and a total outstanding amount of R 389.2 million.

The contributors to the outstanding debt remain the household debt which represent 89.42% of total debt, followed by businesses with 9.40% and organs of state contributing 1.18%

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

The collection rate for the month of June 2025 is 88%. See below debtor payment percentage breakdown achieved for June 2025.

DEBTOR PAYMENT % ACHIEVED				
DETAILS	Apr-25	May-25	Jun-25	Annual
Gross Debtors Opening Balance	380 114 542,42	389 617 767,14	397 286 373,80	335 576 739,61
Billed Revenue	66 487 237,45	66 774 777,75	65 915 049,50	807 682 773,13
Gross Debtors Closing Balance	389 617 767,14	397 286 373,80	389 186 811,53	389 186 811,53
Bad Debt Written off	-	97 581,00	16 221 645,74	38 527 436,16
Payment received	56 984 012,73	59 008 590,09	57 792 966,03	715 545 265,05
Billed Revenue	66 487 237,45	66 774 777,75	65 915 049,50	807 682 773,13
% Debtor payment achieved	86%	88%	88%	89%

Chart C3 Aged Consumer Debtors Analysis

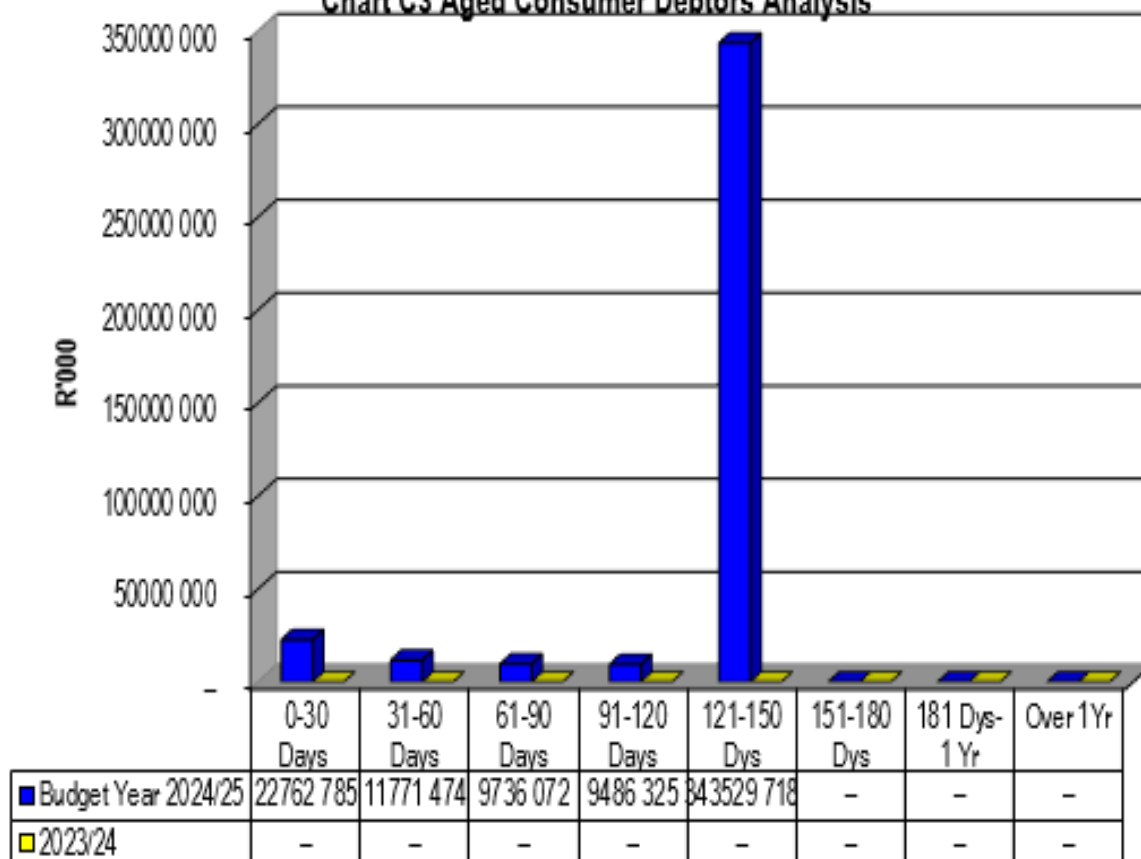
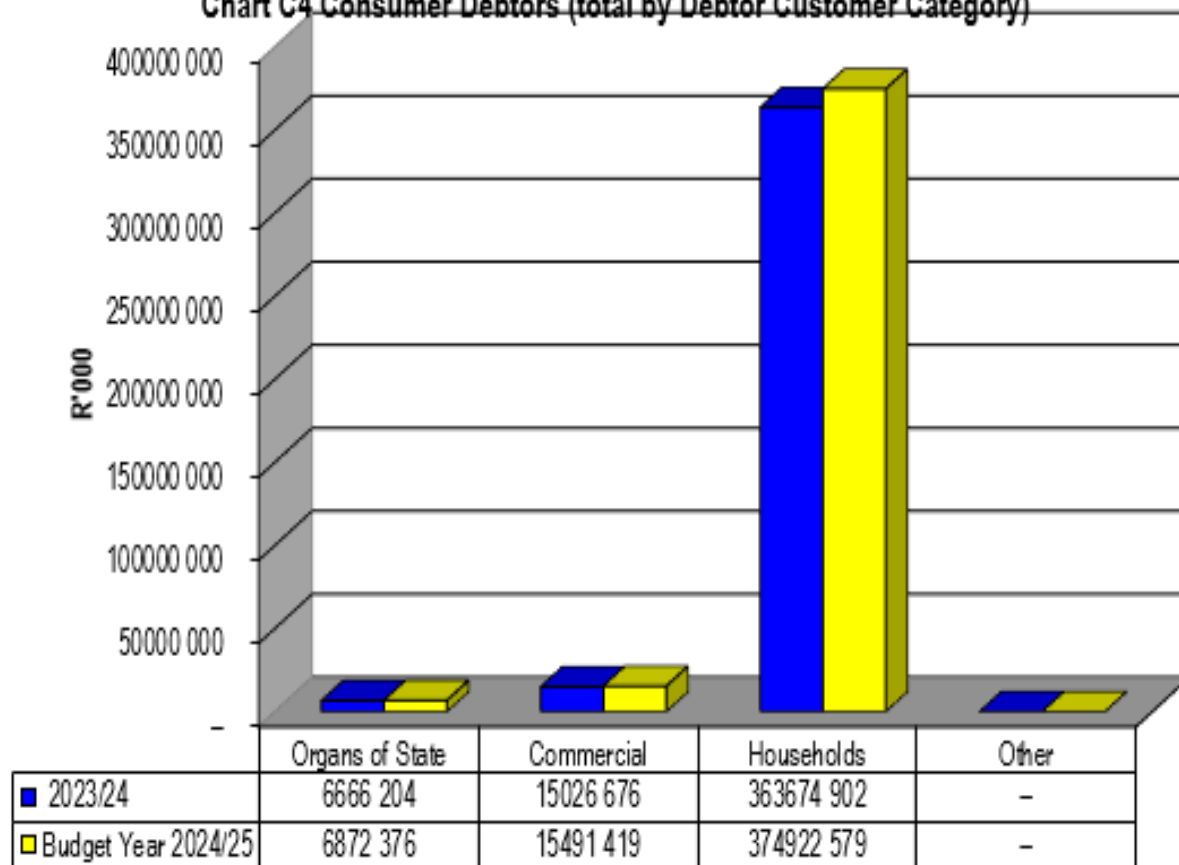


Chart C4 Consumer Debtors (total by Debtor Customer Category)



Section 6 – Creditors' age analysis

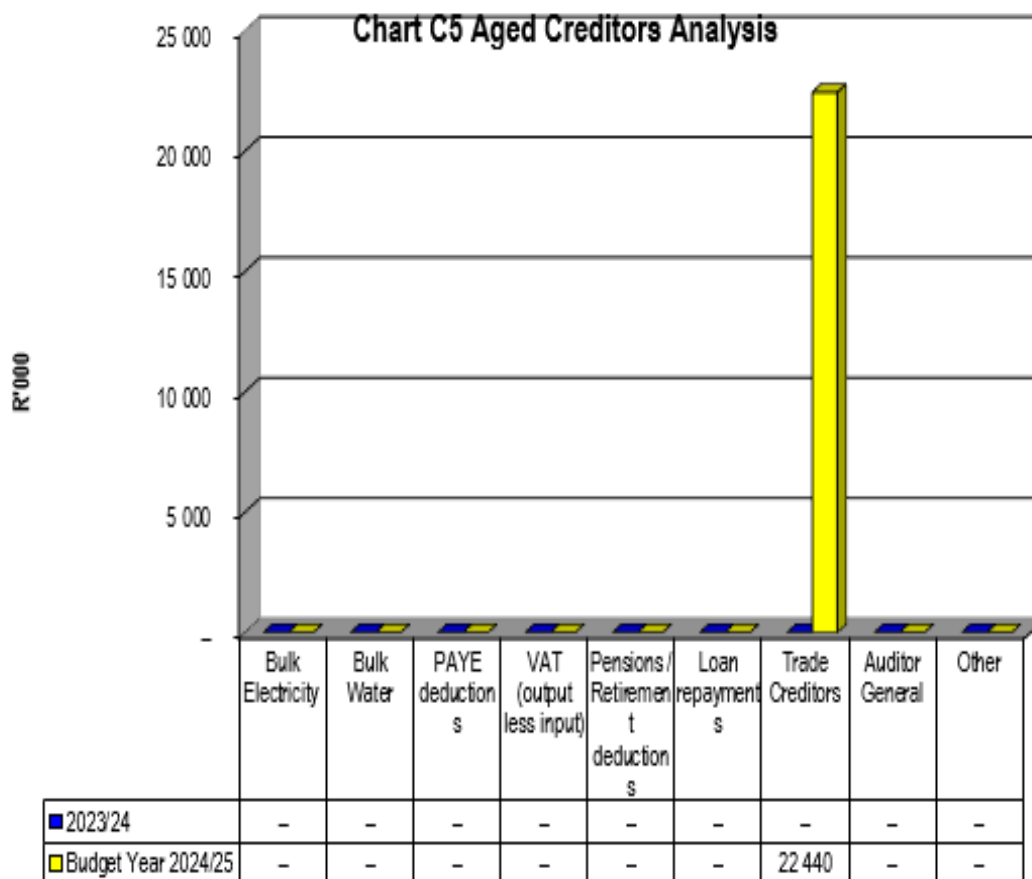
6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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	4 207	-	0	-	-	-	22	-	4 230	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 207	-	0	-	-	-	22	-	4 230	-

Creditors Age Analysis

The municipality reports R4.2 million trade creditors in June 2025. R22 000 of this 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 - M12 June														
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 ^a	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	21 223	137		-	21 359
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 738	34		-	5 772
Absa Bank:9381946782		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 763	82		-	12 845
Nedbank: 037881052406		365days	Fixed deposit	No	Fixed	9,02%	No	No	11/09/2025	50 000	3 620		-	53 620
Standard bank: 488607000-087		360days	Fixed deposit	No	Fixed	8,85%	No	No	06/09/2025	47 745	3 380		-	51 125
Absa Bank: 9395881776		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 256	79		-	12 335
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8,35%	No	No	11/06/2025	30 549	618	(30 618)	-	549
														-
														-
														-
Municipality sub-total										180 274	7 949		-	157 606

Investment portfolio analysis

The municipality has investments with a total value of R157.6 million as at June 2025. Interest earned on fixed deposits has been accrued at year end.

BITOU LOCAL MUNICIPALITY

Section 8 – Grant Performance

8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M12)
WATER SERVICES INFRASTRUCTURE GRANT	6 487 082,17
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	1 491 528,41
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	1 474 000,00
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	1 607 504,98
EQUITABLE SHARE	154 001 000,00
HUMAN SETTLEMENT DEVELOPMENT	51 862 470,36
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	707 651,93
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES -	8 615 652,17
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	21 491 652,69
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)	5 766 225,85
FINANCIAL MANAGEMENT CAPACITY BUILDING	980 000,00
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	1 120 000,00
	258 193 814,86

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

Grant Description	Year- To-Date Actual Balance (M12)
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	1 093 487,88
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	13 266 338,50
SETA:RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1 800 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	1 474 000,00
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	3 636 000,00
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	11 669 238,47
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	54 492 537,62
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FIRE SERVICE CAPACITY BUILDING GRANT	980 000,00
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
	274 329 602,47

The table above reflects the grant receipts for June 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 June 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: **09 July 2025**

Municipal In-year reports & supporting tables

mSCOA Version 6.8

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Accountability

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:
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National Treasury

Electronic documents: lgdocuments@treasury.gov.za

Electronic submissions: LG Upload Portal

Preparation Instructions

Municipality Name: WC047 Bitou ▼

CFO Name: Felix Martin Lötter

Tel: 044 501 3025 Fax: 0

E-Mail: flotter@plett.gov.za

Reporting period: M12 June ▼

MTREF: 2024 ▼

Budget Year: 2024/25

Does this municipality have Entities? No ▼

If YES: Identify type of report: M12 June ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

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Funding Compliance Guide [Click to view](#)

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Council	Vote 1 Council	
Vote 2 - Office of the Municipal Manager	1.1 Office of the Mayor	1.1 - Office of the Mayor
Vote 3 - Community Services	1.2 Office of the Deputy Mayor	1.2 - Office of the Deputy Mayor
Vote 4 - Corporate Services	1.3 Office of the Speaker	1.3 - Office of the Speaker
Vote 5 - Financial Services	1.4 Office of the Executive Council	1.4 - Office of the Executive Council
Vote 6 - Economic Development & Planning	1.5 Council General	1.5 - Council General
Vote 7 - Engineering Services	1.6 [Name of sub-vote]	
Vote 8 - [NAME OF VOTE 8]	1.7 [Name of sub-vote]	
Vote 9 - [NAME OF VOTE 9]	1.8 [Name of sub-vote]	
Vote 10 - [NAME OF VOTE 10]	1.9 [Name of sub-vote]	
Vote 11 - [NAME OF VOTE 11]	1.10 [Name of sub-vote]	
Vote 12 - [NAME OF VOTE 12]	Vote 2 Office of the Municipal Manager	
Vote 13 - [NAME OF VOTE 13]	2.1 Municipal Manager; Executive Support	2.1 - Municipal Manager; Executive Support
Vote 14 - [NAME OF VOTE 14]	2.2 Internal Audit	2.2 - Internal Audit
Vote 15 - [NAME OF VOTE 15]	2.3 Governance and Compliance: Risk Management & Compliance	2.3 - Governance and Compliance: Risk Management & Compliance
	2.4 Governance and Compliance: IDP	2.4 - Governance and Compliance: IDP
	2.5 Governance and Compliance: Performance Management	2.5 - Governance and Compliance: Performance Management
	2.6 Program Management Office	2.6 - Program Management Office
	2.7 Office of the Political Office Bearers	2.7 - Office of the Political Office Bearers
	Vote 3 Community Services	
	3.1 Director; Executive Support	3.1 - Director; Executive Support
	3.2 Traffic Management Services	3.2 - Traffic Management Services
	3.3 Law Enforcement Services	3.3 - Law Enforcement Services
	3.4 Fire & Rescue Services	3.4 - Fire & Rescue Services
	3.5 Disaster Management: CCTV & Security Administration	3.5 - Disaster Management: CCTV & Security Administration
	3.6 Library and Information Services	3.6 - Library and Information Services
	3.7 Integrated Waste Management	3.7 - Integrated Waste Management
	3.8 Facilities Management & Maintenance: Manager; Parks & Open Space	3.8 - Facilities Management & Maintenance: Manager; Parks & Open Space
	3.9 0	3.9 - 0
	3.10 0	3.10 - 0
	Vote 4 Corporate Services	
	4.1 Director; Executive Support	4.1 - Director; Executive Support
	4.2 Human Resources Management Services	4.2 - Human Resources Management Services
	4.3 Administration Services	4.3 - Administration Services
	4.4 Corporate Communications & Intergovernmental Relations & Public Relations	4.4 - Corporate Communications & Intergovernmental Relations
	4.5 Information & Communication Technology	4.5 - Information & Communication Technology
	4.6 Legal Services	4.6 - Legal Services
	4.7 Social Development	4.7 - Social Development
	Vote 5 Financial Services	
	5.1 Director; Executive Support	5.1 - Director; Executive Support
	5.2 Budget & Reporting	5.2 - Budget & Reporting
	5.3 Assets & Liability Management	5.3 - Assets & Liability Management
	5.4 AFS, Treasury and Accounting	5.4 - AFS, Treasury and Accounting
	5.5 Revenue Services	5.5 - Revenue Services
	5.6 Expenditure	5.6 - Expenditure
	5.7 Supply Chain Management	5.7 - Supply Chain Management
	Vote 6 Economic Development & Planning	
	6.1 Director; Executive Support	6.1 - Director; Executive Support
	6.2 Local Economic Development & Tourism	6.2 - Local Economic Development & Tourism
	6.3 Town Planning	6.3 - Town Planning
	6.4 Land Use Planning: Environmental Management	6.4 - Land Use Planning: Environmental Management
	6.5 Land Use Planning: GIS	6.5 - Land Use Planning: GIS
	6.6 Planning & Building Control	6.6 - Planning & Building Control
	6.7 Integrated Human Settlement	6.7 - Integrated Human Settlement
	Vote 7 Engineering Services	
	7.1 Director; Executive Support	7.1 - Director; Executive Support
	7.2 Water Services: Purification, Demand & Loss Control	7.2 - Water Services: Purification, Demand & Loss Control
	7.3 Water Services: Water and Waste Water Reticulation	7.3 - Water Services: Water and Waste Water Reticulation
	7.4 Transport, Roads & Storm Water	7.4 - Transport, Roads & Storm Water
	7.5 Electrical and Energy	7.5 - Electrical and Energy
	7.6 Fleet Management	7.6 - Fleet Management
	7.7 Project Management Unit (PMU)	7.7 - Project Management Unit (PMU)

WC047 Bitou - Contact Information

A. GENERAL INFORMATION

Municipality	WC047 Bitou
Grade	3
Province	WC WESTERN CAPE
Web Address	www.bitou.gov.za
E-mail Address	0

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	0
City / Town	0
Postal Code	0
Street address	
Building	Municipal Buildings
Street No. & Name	Sewell Street
City / Town	Pieterbergpay
Postal Code	6600
General Contacts	
Telephone number	044 501 3000
Fax number	0

C. POLITICAL LEADERSHIP

Speaker:	
ID Number	6611281131080
Title	MS
Name	Mavis Busakwe
Telephone number	044 501 3481
Cell number	060 497 6125
Fax number	0
E-mail address	mbaskwe@piet.gov.za

Secretary/PA to the Speaker:	
ID Number	6612110399080
Title	MS
Name	Ziyanda Claudine Raia
Telephone number	044 501 3481
Cell number	067 188 7994
Fax number	0
E-mail address	zraia@piet.gov.za

Mayor/Executive Mayor:

ID Number	
Title	Mrs
Name	Jessica Kamkam
Telephone number	044 501 3327
Cell number	083 419 7533
Fax number	0
E-mail address	jkamkam@piet.gov.za

Secretary/PA to the Mayor/Executive Mayor:

ID Number	
Title	
Name	Erica Sarah Le Fleur
Telephone number	044 501 3011
Cell number	060 488 8708
Fax number	
E-mail address	elefleur@piet.gov.za

Deputy Mayor/Executive Mayor:

ID Number	6611281131080
Title	MS
Name	MS NOKUZOLA Koiwapi (IPM)
Telephone number	044 501 3481
Cell number	076 788 9599
Fax number	0
E-mail address	nkoiwapi@piet.gov.za

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number	
Title	MS
Name	Aviwe Annette Kumbaca
Telephone number	044 501 3065
Cell number	0640577437
Fax number	
E-mail address	akubaca@piet.gov.za

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7709085318086	ID Number	8301310348085
Title	Mr	Title	MS
Name	Mbulelo Mema	Name	Liezer Smier
Telephone number	044 501 3172	Telephone number	044 501 3172
Cell number	060 749 5845	Cell number	083 732 0960
Fax number	0	Fax number	0
E-mail address	mmema@piet.gov.za	E-mail address	ismier@piet.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	0	ID Number	8303060854085
Title	Mr	Title	MS
Name	Christopher Lungeo Mapeyi	Name	Zikhona Ncera
Telephone number	044 501 3024	Telephone number	044 501 3024
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	cmapeyi@piet.gov.za	E-mail address	zncera@piet.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	Mr	Title	MS
Name	Christopher Paye	Name	NOUBABAO Ramotsamai
Telephone number	044 501 3315	Telephone number	044 501 3402
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	cpaye@piet.gov.za	E-mail address	nramotsamai@piet.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	MS	Title	MS
Name	Izak Pretorius	Name	Shenise Stuurman
Telephone number	044 501 3403	Telephone number	044 501 3353
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	ipretorius@piet.gov.za	E-mail address	sstuurman@piet.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	0	ID Number	0
Title	MS	Title	0
Name	Emraido Saayman	Name	0
Telephone number	044 501 3315	Telephone number	0
Cell number	0	Cell number	0
Fax number	0	Fax number	0
E-mail address	esaayman@piet.gov.za	E-mail address	0

WC047 Bitou - Table C1 Monthly Budget Statement Summary - M12 June

Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	178 261	191 257	193 250	18 446	194 334	193 250	1 084	1%	193 250
Service charges	431 020	486 846	481 772	42 592	477 665	481 772	(4 107)	-1%	481 772
Investment revenue	13 203	12 448	12 448	8 904	17 917	12 448	5 469	44%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 996	2 838	171 737	187 996	(16 259)	-9%	187 996
Other own revenue	120 740	105 822	112 045	16 620	104 382	112 045	(7 663)	-7%	112 045
Total Revenue (excluding capital transfers and contributions)	909 728	973 266	987 511	89 399	966 035	987 511	(21 476)	-2%	987 511
Employee costs	312 820	370 938	378 617	97 223	369 018	378 617	(9 599)	-3%	378 617
Remuneration of Councillors	7 376	7 879	7 879	2 425	9 336	7 879	1 457	18%	7 879
Depreciation and amortisation	48 851	40 002	41 388	3 777	41 291	41 388	(97)	-0%	41 388
Interest	20 922	14 063	13 917	6 541	13 846	13 917	(70)	-1%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 420	22 050	225 962	245 420	(19 458)	-8%	245 420
Transfers and subsidies	9 208	12 283	11 161	113	9 158	11 161	(2 003)	-18%	11 161
Other expenditure	260 712	275 053	287 196	33 484	184 252	287 196	(102 944)	-36%	287 196
Total Expenditure	874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13%	985 578
Surplus/(Deficit)	35 558	2 389	1 934	(76 214)	113 172	1 934	111 238	5752%	1 934
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	88 638	18 623	86 587	88 638	(2 050)	-2%	88 638
Transfers and subsidies - capital (in-kind)	33	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	90 571	(57 591)	199 759	90 571	109 188	121%	90 571
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	85 897	133 243	90 571	(57 591)	199 759	90 571	109 188	121%	90 571
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Capital transfers recognised	44 924	107 616	84 573	7 757	78 338	84 573	(6 235)	-7%	84 573
Borrowing	35 920	50 033	35 125	5 765	22 687	35 125	(12 437)	-35%	35 125
Internally generated funds	23 434	25 511	28 843	6 650	23 899	28 843	(4 944)	-17%	28 843
Total sources of capital funds	104 279	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Financial position									
Total current assets	560 528	466 245	606 716		694 882				606 716
Total non current assets	1 333 926	1 415 909	1 441 079		1 417 560				1 441 079
Total current liabilities	442 316	439 810	480 235		444 971				480 235
Total non current liabilities	192 078	199 510	216 846		207 684				216 846
Community wealth/Equity	1 260 061	1 242 834	1 393 387		1 459 788				1 393 387
Cash flows									
Net cash from (used) operating	—	151 894	120 916	23 281	179 389	120 916	(58 473)	-48%	829 347
Net cash from (used) investing	—	(179 210)	(148 194)	(20 172)	(124 925)	(148 194)	(23 269)	16%	157 491
Net cash from (used) financing	—	29 662	20 141	30 713	20 769	20 141	(627)	-3%	40 545
Cash/cash equivalents at the month/year end	—	105 486	204 041	—	240 665	204 041	(36 624)	-18%	1 192 815
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	26 790	13 579	8 829	7 791	332 197	—	—	—	389 187
Creditors Age Analysis									
Total Creditors	4 207	—	0	—	—	—	22	—	4 230

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

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 - Functional										
<i>Governance and administration</i>		314 966	299 323	302 486	29 340	297 937	302 486	(4 549)	-2%	302 486
Executive and council		101 411	69 660	69 567	183	51 791	69 567	(17 776)	-26%	69 567
Finance and administration		213 407	229 663	232 919	29 158	246 146	232 919	13 226	6%	232 919
Internal audit		148	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		92 447	170 294	142 712	12 268	109 596	142 712	(33 116)	-23%	142 712
Community and social services		9 717	12 854	12 862	466	9 484	12 862	(3 378)	-26%	12 862
Sport and recreation		657	301	647	8	293	647	(354)	-55%	647
Public safety		62 927	55 760	57 063	3 773	47 956	57 063	(9 106)	-16%	57 063
Housing		19 147	101 379	72 140	8 021	51 862	72 140	(20 278)	-28%	72 140
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		18 246	34 896	40 604	16 883	54 273	40 604	13 669	34%	40 604
Planning and development		17 798	34 716	40 464	16 883	54 273	40 464	13 809	34%	40 464
Road transport		447	180	140	—	—	140	(140)	-100%	140
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		533 037	598 522	590 067	49 499	590 685	590 067	618	0%	590 067
Energy sources		250 377	290 482	289 787	23 851	279 338	289 787	(10 450)	-4%	289 787
Water management		136 621	124 685	123 716	11 488	135 611	123 716	11 895	10%	123 716
Waste water management		87 815	104 393	101 766	8 727	95 481	101 766	(6 286)	-6%	101 766
Waste management		58 224	78 961	74 797	5 434	80 255	74 797	5 458	7%	74 797
<i>Other</i>	4	1 371	1 086	280	31	132	280	(148)	-53%	280
Total Revenue - Functional	2	960 067	1 104 120	1 076 149	108 022	1 052 622	1 076 149	(23 527)	-2%	1 076 149
Expenditure - Functional										
<i>Governance and administration</i>		190 001	219 347	232 763	41 692	199 663	232 763	(33 101)	-14%	232 763
Executive and council		40 184	39 356	41 984	9 234	36 375	41 984	(5 609)	-13%	41 984
Finance and administration		144 934	171 974	184 370	31 114	157 402	184 370	(26 968)	-15%	184 370
Internal audit		4 882	8 018	6 409	1 344	5 885	6 409	(524)	-8%	6 409
<i>Community and public safety</i>		144 956	186 787	199 298	33 656	157 831	199 298	(41 467)	-21%	199 298
Community and social services		29 114	33 853	34 746	7 226	31 083	34 746	(3 663)	-11%	34 746
Sport and recreation		24 012	34 036	34 063	6 208	27 272	34 063	(6 791)	-20%	34 063
Public safety		76 977	105 313	107 552	18 229	89 737	107 552	(17 815)	-17%	107 552
Housing		14 854	13 584	22 938	1 994	9 739	22 938	(13 199)	-58%	22 938
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		78 021	88 465	90 988	18 427	80 412	90 988	(10 577)	-12%	90 988
Planning and development		45 089	54 048	56 642	11 062	47 159	56 642	(9 483)	-17%	56 642
Road transport		32 932	34 417	34 346	7 365	33 253	34 346	(1 093)	-3%	34 346
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		420 900	470 053	454 127	70 930	410 090	454 127	(44 036)	-10%	454 127
Energy sources		246 905	283 961	272 991	28 165	249 066	272 991	(23 926)	-9%	272 991
Water management		71 647	65 895	65 611	19 776	62 050	65 611	(3 561)	-5%	65 611
Waste water management		40 388	55 469	54 776	10 768	45 750	54 776	(9 026)	-16%	54 776
Waste management		61 960	64 728	60 748	12 222	53 224	60 748	(7 524)	-12%	60 748
<i>Other</i>		40 292	6 225	8 401	907	4 868	8 401	(3 533)	-42%	8 401
Total Expenditure - Functional	3	874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13%	985 578
Surplus/ (Deficit) for the year		85 897	133 243	90 571	(57 591)	199 759	90 571	109 188	121%	90 571

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M12 June

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Revenue - Functional	1							%	
Municipal governance and administration		314 966	299 323	302 486	29 340	297 937	302 486	(4 549)	-2%
Executive and council		101 411	69 660	69 567	183	51 791	69 567	(17 776)	(0)
Mayor and Council		–	3 004	3 004	–	26 192	3 004	23 188	0
Municipal Manager, Town Secretary and Chief		101 411	66 656	66 563	183	25 600	66 563	(40 963)	(0)
Finance and administration		213 407	229 663	232 919	29 158	246 146	232 919	13 226	0
Finance		209 291	224 885	227 231	28 465	244 201	227 231	16 970	0
Fleet Management		91	–	–	–	–	–	–	–
Human Resources		1 420	–	1 139	597	1 642	1 139	504	0
Information Technology		213	–	–	–	–	–	–	–
Legal Services		114	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media		402	–	1	–	–	1	(1)	(0)
Property Services		1 418	4 734	4 505	95	114	4 505	(4 390)	(0)
Supply Chain Management		337	44	44	0	144	44	100	0
Valuation Service		121	–	–	–	44	–	44	–
Internal audit		148	–	–	–	–	–	–	–
Governance Function		148	–	–	–	–	–	–	–
Community and public safety		92 447	170 294	142 712	12 268	109 596	142 712	(33 116)	(0)
Community and social services		9 717	12 854	12 862	466	9 484	12 862	(3 378)	(0)
Cemeteries, Funeral Parlours and Crematoriums		63	44	44	4	30	44	(14)	(0)
Community Halls and Facilities		426	81	81	9	96	81	15	0
Libraries and Archives		9 228	12 729	12 737	453	9 358	12 737	(3 379)	(0)
Sport and recreation		657	301	647	8	293	647	(354)	(0)
Beaches and Jetties		500	301	647	8	293	647	(354)	(0)
Community Parks (including Nurseries)		157	–	–	–	–	–	–	–
Public safety		62 927	55 760	57 063	3 773	47 956	57 063	(9 106)	(0)
Control of Public Nuisances		272	170	170	–	416	170	246	0
Fire Fighting and Protection		503	983	983	72	1 084	983	101	0
Licensing and Control of Animals		433	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		61 719	54 607	55 910	3 702	46 457	55 910	(9 453)	(0)
Housing		19 147	101 379	72 140	8 021	51 862	72 140	(20 278)	(0)
Housing		19 147	101 379	72 140	8 021	51 862	72 140	(20 278)	(0)
Economic and environmental services		18 246	34 896	40 604	16 883	54 273	40 604	13 669	0
Planning and development		17 798	34 716	40 464	16 883	54 273	40 464	13 809	0
Corporate Wide Strategic Planning (IDPs, LEDs)		102	–	–	–	–	–	–	–
Development Facilitation		31	19	33	–	2 589	33	2 556	0
Economic Development/Planning		3 868	1 474	1 474	3 961	5 766	1 474	4 292	0
Town Planning, Building Regulations and		6 608	8 482	8 501	586	6 340	8 501	(2 162)	(0)
Project Management Unit		7 189	24 741	30 456	12 337	39 579	30 456	9 122	0
Road transport		447	180	140	–	–	140	(140)	(0)
Roads		447	180	140	–	–	140	(140)	(0)
Trading services		533 037	598 522	590 067	49 499	590 685	590 067	618	0
Energy sources		250 377	290 482	289 787	23 851	279 338	289 787	(10 450)	(0)
Electricity		250 377	290 482	289 787	23 851	279 338	289 787	(10 450)	(0)

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Water management		136 621	124 685	123 716	11 488	135 611	123 716	11 895	123 716
<i>Water Treatment</i>		273	—	—	—	—	—	—	—
<i>Water Distribution</i>		136 347	124 685	123 716	11 488	135 611	123 716	11 895	123 716
Waste water management		87 815	104 393	101 766	8 727	95 481	101 766	(6 286)	101 766
<i>Sewerage</i>		87 815	104 393	101 766	8 727	95 481	101 766	(6 286)	101 766
Waste management		58 224	78 961	74 797	5 434	80 255	74 797	5 458	74 797
<i>Solid Waste Removal</i>		58 224	78 961	74 797	5 434	80 255	74 797	5 458	74 797
Other		1 371	1 086	280	31	132	280	(148)	280
Air Transport		1 371	1 086	280	31	132	280	(148)	280
Total Revenue - Functional	2	960 067	1 104 120	1 076 149	108 022	1 052 622	1 076 149	(23 527)	1 076 149
Expenditure - Functional									
Municipal governance and administration		190 001	219 347	232 763	41 692	199 663	232 763	(33 101)	232 763
Executive and council		40 184	39 356	41 984	9 234	36 375	41 984	(5 609)	41 984
<i>Mayor and Council</i>		11 500	12 795	12 678	2 549	12 846	12 678	169	12 678
<i>Municipal Manager, Town Secretary and Chief</i>		28 684	26 561	29 306	6 685	23 529	29 306	(5 778)	29 306
Finance and administration		144 934	171 974	184 370	31 114	157 402	184 370	(26 968)	184 370
<i>Administrative and Corporate Support</i>		1 481	3 304	3 218	775	3 220	3 218	2	3 218
<i>Asset Management</i>		1 121	1 336	1 106	784	1 183	1 106	77	1 106
<i>Finance</i>		47 312	56 974	58 073	8 511	47 036	58 073	(11 037)	58 073
<i>Fleet Management</i>		8 318	11 896	11 820	1 259	9 294	11 820	(2 526)	11 820
<i>Human Resources</i>		24 006	25 860	30 440	4 779	22 845	30 440	(7 596)	30 440
<i>Information Technology</i>		19 827	25 524	25 166	3 732	22 407	25 166	(2 759)	25 166
<i>Legal Services</i>		6 282	7 261	14 757	1 452	10 224	14 757	(4 533)	14 757
<i>Marketing, Customer Relations, Publicity and Media</i>		5 935	15 505	15 508	5 149	19 875	15 508	4 368	15 508
<i>Property Services</i>		17 185	9 972	9 933	1 016	7 011	9 933	(2 922)	9 933
<i>Risk Management</i>		2 152	1 969	1 969	926	3 295	1 969	1 326	1 969
<i>Supply Chain Management</i>		7 628	9 621	9 628	2 200	8 116	9 628	(1 512)	9 628
<i>Valuation Service</i>		3 686	2 753	2 753	530	2 896	2 753	144	2 753
Internal audit		4 882	8 018	6 409	1 344	5 885	6 409	(524)	6 409
<i>Governance Function</i>		4 882	8 018	6 409	1 344	5 885	6 409	(524)	6 409
Community and public safety		144 956	186 787	199 298	33 656	157 831	199 298	(41 467)	199 298
Community and social services		29 114	33 853	34 746	7 226	31 083	34 746	(3 663)	34 746
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		2 265	2 766	3 009	551	1 967	3 009	(1 041)	3 009
<i>Community Halls and Facilities</i>		13 129	11 895	13 119	2 951	13 459	13 119	340	13 119
<i>Disaster Management</i>		379	3 159	2 504	283	1 626	2 504	(878)	2 504
<i>Libraries and Archives</i>		13 341	16 034	16 113	3 442	14 030	16 113	(2 083)	16 113
Sport and recreation		24 012	34 036	34 063	6 208	27 272	34 063	(6 791)	34 063
<i>Beaches and Jetties</i>		14 133	19 211	18 890	3 648	15 155	18 890	(3 735)	18 890
<i>Community Parks (including Nurseries)</i>		7 889	12 424	13 100	2 389	10 431	13 100	(2 670)	13 100
<i>Recreational Facilities</i>		70	5	5	—	—	5	(5)	5
<i>Sports Grounds and Stadiums</i>		1 920	2 396	2 067	171	1 687	2 067	(381)	2 067
Public safety		76 977	105 313	107 552	18 229	89 737	107 552	(17 815)	107 552
<i>Civil Defence</i>		6	—	—	4	54	—	54	—
<i>Control of Public Nuisances</i>		28 787	32 085	30 975	4 373	31 664	30 975	689	30 975

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
<i>Fire Fighting and Protection</i>		23 110	26 352	25 782	6 991	26 485	25 782	703	25 782
<i>Licensing and Control of Animals</i>		24 918	26 501	30 595	6 833	31 263	30 595	668	30 595
<i>Police Forces, Traffic and Street Parking Control</i>		156	20 375	20 200	27	271	20 200	(19 929)	20 200
Housing		14 854	13 584	22 938	1 994	9 739	22 938	(13 199)	22 938
<i>Housing</i>		14 854	13 584	22 938	1 994	9 739	22 938	(13 199)	22 938
Economic and environmental services		78 021	88 465	90 988	18 427	80 412	90 988	(10 577)	90 988
Planning and development		45 089	54 048	56 642	11 062	47 159	56 642	(9 483)	56 642
<i>Corporate Wide Strategic Planning (IDPs, LED's)</i>		6 138	11 639	12 180	2 398	9 002	12 180	(3 179)	12 180
<i>Development Facilitation</i>		2 251	871	867	233	886	867	19	867
<i>Economic Development/Planning</i>		9 079	10 070	9 907	1 364	8 200	9 907	(1 707)	9 907
<i>Town Planning, Building Regulations and</i>		17 484	22 629	24 039	4 788	20 142	24 039	(3 897)	24 039
<i>Project Management Unit</i>		10 136	8 839	9 648	2 279	8 929	9 648	(719)	9 648
Road transport		32 932	34 417	34 346	7 365	33 253	34 346	(1 093)	34 346
<i>Roads</i>		32 932	34 417	34 346	7 365	33 253	34 346	(1 093)	34 346
Trading services		420 900	470 053	454 127	70 930	410 090	454 127	(44 036)	454 127
Energy sources		246 905	283 961	272 991	28 165	249 066	272 991	(23 926)	272 991
<i>Electricity</i>		246 905	283 961	272 991	28 165	249 066	272 991	(23 926)	272 991
Water management		71 647	65 895	65 611	19 776	62 050	65 611	(3 561)	65 611
<i>Water Treatment</i>		11 341	20 348	20 203	3 568	17 557	20 203	(2 646)	20 203
<i>Water Distribution</i>		60 304	45 547	45 408	16 207	44 489	45 408	(919)	45 408
<i>Water Storage</i>		1	–	–	0	5	–	5	–
Waste water management		40 388	55 469	54 776	10 768	45 750	54 776	(9 026)	54 776
<i>Sewerage</i>		32 735	54 987	54 294	10 299	40 420	54 294	(13 874)	54 294
<i>Waste Water Treatment</i>		7 653	482	482	469	5 329	482	4 847	482
Waste management		61 960	64 728	60 748	12 222	53 224	60 748	(7 524)	60 748
<i>Solid Waste Disposal (Landfill Sites)</i>		–	–	–	15	179	–	179	–
<i>Solid Waste Removal</i>		61 960	64 728	60 748	12 207	53 045	60 748	(7 703)	60 748
Other		40 292	6 225	8 401	907	4 868	8 401	(3 533)	8 401
<i>Air Transport</i>		1 339	3 218	5 394	907	4 866	5 394	(529)	5 394
<i>Licensing and Regulation</i>		38 953	3 007	3 007	–	–	3 007	(3 007)	3 007
<i>Tourism</i>		–	–	–	0	2	–	2	–
Total Expenditure - Functional	3	874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	985 578
Surplus/ (Deficit) for the year		85 897	133 243	90 571	(57 591)	199 759	90 571	109 188	90 571

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June

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	–	26 121	3 004	23 117	769.6%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	183	25 670	66 563	(40 893)	-61.4%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	9 806	138 235	150 153	(11 919)	-7.9%	150 153
Vote 4 - Corporate Services		2 368	19	1 172	597	4 231	1 172	3 059	260.9%	1 172
Vote 5 - Financial Services		209 749	224 929	227 275	28 465	244 389	227 275	17 114	7.5%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	12 567	63 968	82 115	(18 147)	-22.1%	82 115
Vote 7 - Engineering Services		482 449	544 481	545 866	56 403	550 008	545 866	4 142	0.8%	545 866
Total Revenue by Vote	2	959 939	1 104 120	1 076 149	108 022	1 052 622	1 076 149	(23 527)	-2.2%	1 076 149
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	2 648	13 136	12 841	295	2.3%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 820	8 333	29 354	33 820	(4 466)	-13.2%	33 820
Vote 3 - Community Services		249 539	252 128	253 742	45 808	212 154	253 742	(41 588)	-16.4%	253 742
Vote 4 - Corporate Services		66 195	89 641	102 390	18 638	89 142	102 390	(13 248)	-12.9%	102 390
Vote 5 - Financial Services		59 748	70 683	71 544	12 025	59 219	71 544	(12 325)	-17.2%	71 544
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	8 314	40 629	61 180	(20 552)	-33.6%	61 180
Vote 7 - Engineering Services		412 044	461 348	450 060	69 846	409 229	450 060	(40 831)	-9.1%	450 060
Total Expenditure by Vote	2	874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13.5%	985 578
Surplus/ (Deficit) for the year	2	85 769	133 243	90 571	(57 591)	199 759	90 571	109 188	120.6%	90 571

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Revenue by Vote	1									
Vote 1 - Council		–	3 004	3 004	–	26 121	3 004	23 117	770%	3 004
1.1 - Office of the Mayor		–	451	451	–	5 207	451	4 756	1055%	451
1.2 - Office of the Deputy Mayor		–	451	451	–	5 251	451	4 800	1065%	451
1.3 - Office of the Speaker		–	751	751	–	5 551	751	4 800	639%	751
1.4 - Office of the Executive Council		–	451	451	–	4 851	451	4 400	976%	451
1.5 - Council General		–	901	901	–	5 263	901	4 361	484%	901
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	183	25 670	66 563	(40 893)	-61%	66 563
2.1 - Municipal Manager; Executive Support		101 062	66 655	66 562	182	25 597	66 562	(40 965)	-62%	66 562
2.2 - Internal Audit		148	–	–	–	–	–	–	–	–
2.4 - Governance and Compliance: IDP		66	–	–	–	–	–	–	–	–
2.5 - Governance and Compliance: Performance Management		21	–	–	–	–	–	–	–	–
2.7 - Office of the Political Office Bearers		140	1	1	1	73	1	72	5972%	1
Vote 3 - Community Services		134 298	153 695	150 153	9 806	138 235	150 153	(11 919)	-8%	150 153
3.2 - Traffic Management Services		62 152	54 607	55 910	3 702	46 457	55 910	(9 453)	-17%	55 910
3.3 - Law Enforcement Services		272	170	170	–	416	170	246	145%	170
3.4 - Fire & Rescue Services		503	983	983	72	1 084	983	101	10%	983
3.6 - Library and Information Services		9 228	12 729	12 737	453	9 358	12 737	(3 379)	-27%	12 737
3.7 - Integrated Waste Management		58 224	78 961	74 797	5 434	80 255	74 797	5 458	7%	74 797
3.8 - Facilities Management & Maintenance: Manager; Parks		3 919	6 246	5 556	146	665	5 556	(4 892)	-88%	5 556
Vote 4 - Corporate Services		2 368	19	1 172	597	4 231	1 172	3 059	261%	1 172
4.2 - Human Resources Management Services		1 420	–	1 139	597	1 642	1 139	504	44%	1 139
4.3 - Administration Services		209	–	–	–	–	–	–	–	–
4.4 - Corporate Communications & Intergovernmental Relations		402	–	1	–	–	1	(1)	-100%	1
4.5 - Information & Communication Technology		213	–	–	–	–	–	–	–	–
4.6 - Legal Services		114	–	–	–	–	–	–	–	–
4.7 - Social Development		10	19	33	–	2 589	33	2 556	7799%	33
Vote 5 - Financial Services		209 749	224 929	227 275	28 465	244 389	227 275	17 114	8%	227 275
5.1 - Director; Executive Support		14 218	12 448	12 448	8 904	17 917	12 448	5 469	44%	12 448
5.2 - Budget & Reporting		2 666	1 800	1 800	711	1 608	1 800	(192)	-11%	1 800
5.5 - Revenue Services		192 376	210 637	212 983	18 850	224 720	212 983	11 738	6%	212 983
5.6 - Expenditure		151	–	–	–	–	–	–	–	–
5.7 - Supply Chain Management		337	44	44	0	144	44	100	227%	44
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	12 567	63 968	82 115	(18 147)	-22%	82 115
6.1 - Director; Executive Support		15	–	–	–	–	–	–	–	–
6.2 - Local Economic Development & Tourism		3 868	1 474	1 474	3 961	5 766	1 474	4 292	291%	1 474
6.3 - Town Planning		1 102	687	706	75	795	706	89	13%	706
6.6 - Planning & Building Control		5 506	7 795	7 795	510	5 544	7 795	(2 251)	-29%	7 795
6.7 - Integrated Human Settlement		19 147	101 379	72 140	8 021	51 862	72 140	(20 278)	-28%	72 140
Vote 7 - Engineering Services		482 449	544 481	545 866	56 403	550 008	545 866	4 142	1%	545 866
7.2 - Water Services: Purification, Demand & Loss Control		224 121	229 079	225 407	20 122	231 000	225 407	5 592	2%	225 407
7.3 - Water Services: Water and Waste Water Reticulation		315	–	75	92	92	75	17	22%	75
7.4 - Transport, Roads & Storm Water		447	180	140	–	–	140	(140)	-100%	140
7.5 - Electrical and Energy		250 377	290 482	289 787	23 851	279 338	289 787	(10 450)	-4%	289 787
7.7 - Project Management Unit (PMU)		7 189	24 741	30 456	12 337	39 579	30 456	9 122	30%	30 456
Total Revenue by Vote	2	959 939	1 104 120	1 076 149	108 022	1 052 622	1 076 149	(23 527)	-2%	1 076 149
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	2 648	13 136	12 841	295	2%	12 841
1.1 - Office of the Mayor		3 686	3 727	3 828	341	3 425	3 828	(403)	-11%	3 828
1.2 - Office of the Deputy Mayor		1 182	1 698	1 667	283	1 444	1 667	(223)	-13%	1 667
1.3 - Office of the Speaker		1 378	1 656	1 657	318	1 622	1 657	(35)	-2%	1 657
1.4 - Office of the Executive Council		2 769	2 942	2 942	757	2 985	2 942	44	1%	2 942
1.5 - Council General		2 803	2 922	2 746	948	3 659	2 746	913	33%	2 746
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 820	8 333	29 354	33 820	(4 466)	-13%	33 820
2.1 - Municipal Manager; Executive Support		8 000	4 466	6 163	839	1 148	6 163	(5 014)	-81%	6 163
2.2 - Internal Audit		4 904	8 018	6 409	1 344	5 885	6 409	(524)	-8%	6 409
2.3 - Governance and Compliance: Risk Management & Control		2 152	1 969	1 969	926	3 295	1 969	1 326	67%	1 969
2.4 - Governance and Compliance: IDP		2 613	3 103	3 101	721	2 707	3 101	(393)	-13%	3 101
2.5 - Governance and Compliance: Performance Management		1 978	4 801	6 484	1 508	4 787	6 484	(1 697)	-26%	6 484
2.7 - Office of the Political Office Bearers		12 139	9 757	9 694	2 996	11 531	9 694	1 836	19%	9 694
Vote 3 - Community Services		249 539	252 128	253 742	45 808	212 154	253 742	(41 588)	-16%	253 742
3.1 - Director; Executive Support		5 081	3 832	3 869	1 154	4 676	3 869	807	21%	3 869
3.2 - Traffic Management Services		64 017	49 883	53 802	6 860	31 534	53 802	(22 268)	-41%	53 802
3.3 - Law Enforcement Services		28 992	32 107	30 697	4 378	31 730	30 697	1 034	3%	30 697
3.4 - Fire & Rescue Services		23 300	27 489	26 565	7 273	27 056	26 565	491	2%	26 565
3.6 - Library and Information Services		13 341	16 034	16 113	3 442	14 030	16 113	(2 083)	-13%	16 113
3.7 - Integrated Waste Management		61 960	64 728	61 048	12 222	53 224	61 048	(7 824)	-13%	61 048
3.8 - Facilities Management & Maintenance: Manager; Parks		52 848	58 055	61 649	10 479	49 904	61 649	(11 745)	-19%	61 649
Vote 4 - Corporate Services		66 195	89 641	102 390	18 638	89 142	102 390	(13 248)	-13%	102 390
4.1 - Director; Executive Support		167	3 079	2 909	768	2 939	2 909	31	1%	2 909
4.2 - Human Resources Management Services		25 234	25 960	30 684	4 779	23 066	30 684	(7 618)	-25%	30 684
4.3 - Administration Services		8 255	12 313	13 366	2 756	10 603	13 366	(2 764)	-21%	13 366
4.4 - Corporate Communications & Intergovernmental Relations		5 970	15 505	15 508	5 152	19 903	15 508	4 395	28%	15 508
4.5 - Information & Communication Technology		19 827	25 524	25 166	3 732	22 407	25 166	(2 759)	-11%	25 166
4.6 - Legal Services		6 282	7 261	14 757	1 452	10 224	14 757	(4 533)	-31%	14 757
4.7 - Social Development		460	–	–	–	–	–	–	–	–
Vote 5 - Financial Services		59 748	70 683	71 544	12 025	59 219	71 544	(12 325)	-17%	71 544
5.1 - Director; Executive Support		10 203	9 048	9 563	609	8 123	9 563	(1 440)	-15%	9 563
5.2 - Budget & Reporting		15 444	17 003	16 967	3 172	16 198	16 967	(770)	-5%	16 967

Vote Description	Ref	2023/24	Budget Year 2024/25								
R thousand		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast	
5.5 - Revenue Services	2	21 257	29 419	29 294	4 681	21 712	29 294	(7 582)	-26%	29 294	
5.6 - Expenditure		4 767	5 342	5 842	1 363	4 848	5 842	(993)	-17%	5 842	
5.7 - Supply Chain Management		8 077	9 871	9 878	2 200	8 338	9 878	(1 540)	-16%	9 878	
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	8 314	40 629	61 180	(20 552)	-34%	61 180	
6.1 - Director; Executive Support		1 533	3 717	2 586	169	1 495	2 586	(1 091)	-42%	2 586	
6.2 - Local Economic Development & Tourism		9 079	10 070	9 907	1 364	8 200	9 907	(1 707)	-17%	9 907	
6.3 - Town Planning		9 042	10 112	11 523	2 570	10 937	11 523	(586)	-5%	11 523	
6.4 - Land Use Planning;Evironmental Management		14	17	10	0	10	10	(0)	-4%	10	
6.6 - Planning & Building Control		8 442	12 516	12 516	2 218	9 205	12 516	(3 311)	-26%	12 516	
6.7 - Integrated Human Settlement		14 927	15 584	24 638	1 994	10 782	24 638	(13 855)	-56%	24 638	
Vote 7 - Engineering Services		412 044	461 348	450 060	69 846	409 229	450 060	(40 831)	-9%	450 060	
7.1 - Director; Executive Support		4 373	3 809	3 796	1 002	3 781	3 796	(15)	0%	3 796	
7.2 - Water Services: Purification, Demand & Loss Control		100 044	105 688	104 537	26 550	88 216	104 537	(16 321)	-16%	104 537	
7.3 - Water Services: Water and Waste Water Reticulation		11 991	15 676	15 850	3 993	19 584	15 850	3 734	24%	15 850	
7.4 - Transport, Roads & Storm Water		32 932	34 417	34 346	7 117	31 963	34 346	(2 383)	-7%	34 346	
7.5 - Electrical and Energy		244 295	281 084	270 124	27 397	246 190	270 124	(23 933)	-9%	270 124	
7.6 - Fleet Management		8 318	11 896	11 820	1 508	10 584	11 820	(1 236)	-10%	11 820	
7.7 - Project Management Unit (PMU)		10 091	8 778	9 587	2 278	8 910	9 587	(677)	-7%	9 587	
Total Expenditure by Vote			874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	(0)	985 578
Surplus/(Deficit) for the year		2	85 769	133 243	90 571	(57 591)	199 759	90 571	109 188	0	90 571

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June

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									%	
Exchange Revenue		477 681	531 266	531 527	63 301	537 259	531 527	5 732	1%	531 527
Service charges - Electricity		230 904	262 129	259 136	21 958	254 501	259 136	(4 636)	-2%	259 136
Service charges - Water		87 795	90 492	92 029	7 734	93 002	92 029	973	1%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	7 887	79 800	79 624	177	0%	79 624
Service charges - Waste management		44 964	53 852	50 983	5 013	50 362	50 983	(621)	-1%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	761	7 322	10 072	(2 750)	-27%	10 072
Agency services		2 498	2 840	2 840	194	2 411	2 840	(429)	-15%	2 840
Interest earned from Receivables		13 243	13 870	12 458	962	11 146	12 458	(1 312)	-11%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	8 904	17 917	12 448	5 469	44%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	160	1 554	1 610	(56)	-3%	1 610
Licence and permits		1 427	565	661	55	1 311	661	650	98%	661
Operational Revenue		7 415	2 800	9 667	9 674	17 933	9 667	8 266	86%	9 667
Non-Exchange Revenue		432 046	442 000	455 985	26 098	428 776	455 985	(27 209)	-6%	455 985
Property rates		178 261	191 257	193 250	18 446	194 334	193 250	1 084	1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 361	1 441	1 920	133%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	3 461	43 535	52 397	(8 863)	-17%	52 397
Licence and permits		-	796	796	-	-	796	(796)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 996	2 838	171 737	187 996	(16 259)	-9%	187 996
Interest		2 292	1 844	2 202	149	1 997	2 202	(206)	-9%	2 202
Operational Revenue		14 750	14 835	13 953	1 086	13 813	13 953	(140)	-1%	13 953
Gains on disposal of Assets		-	3 950	3 950	-	-	3 950	(3 950)	-100%	3 950
Other Gains		8 370	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		909 728	973 266	987 511	89 399	966 035	987 511	(21 476)	-2%	987 511
Expenditure By Type										
Employee related costs		312 820	370 938	378 617	97 223	369 018	378 617	(9 599)	-3%	378 617
Remuneration of councillors		7 376	7 879	7 879	2 425	9 336	7 879	1 457	18%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	19 670	209 474	224 959	(15 485)	-7%	224 959
Inventory consumed		16 652	18 699	20 461	2 380	16 488	20 461	(3 973)	-19%	20 461
Debt impairment		28 480	19 001	19 001	-	-	19 001	(19 001)	-100%	19 001
Depreciation and amortisation		48 851	40 002	41 388	3 777	41 291	41 388	(97)	0%	41 388
Interest		20 922	14 063	13 917	6 541	13 846	13 917	(70)	-1%	13 917
Contracted services		77 655	103 758	116 001	8 442	71 757	116 001	(44 244)	-38%	116 001
Transfers and subsidies		9 208	12 283	11 161	113	9 158	11 161	(2 003)	-18%	11 161
Irrecoverable debts written off		74 426	61 150	61 150	16 222	38 790	61 150	(22 360)	-37%	61 150
Operational costs		76 823	91 144	91 044	8 820	73 705	91 044	(17 339)	-19%	91 044
Losses on Disposal of Assets		3 217	-	-	-	-	-	-	-	-
Other Losses		111	-	-	-	-	-	-	-	-
Total Expenditure		874 170	970 877	985 578	165 613	852 863	985 578	(132 714)	-13%	985 578
Surplus/(Deficit)		35 558	2 389	1 934	(76 214)	113 172	1 934	111 238	0	1 934
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	88 638	18 623	86 587	88 638	(2 050)	(0)	88 638
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571
Surplus/(Deficit) after income tax		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571
Surplus/(Deficit) attributable to municipality		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571
Surplus/ (Deficit) for the year		85 897	133 243	90 571	(57 591)	199 759	90 571			90 571

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 3 - Community Services		3 636	5 405	5 461	1 156	4 951	5 461	(509)	-9%	5 461
Vote 4 - Corporate Services		256	868	828	38	827	828	(1)	0%	828
Vote 7 - Engineering Services		41 212	143 726	115 969	14 818	99 361	115 969	(16 609)	-14%	115 969
Total Capital Multi-year expenditure	4,7	45 103	149 999	122 258	16 012	105 139	122 258	(17 119)	-14%	122 258
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	492	291	358	492	(135)	-27%	492
Vote 3 - Community Services		1 021	3 796	2 543	426	1 175	2 543	(1 368)	-54%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 273	44	1 208	1 273	(66)	-5%	1 273
Vote 5 - Financial Services		33	-	69	10	10	69	(59)	-86%	69
Vote 6 - Economic Development & Planning		301	-	110	95	97	110	(13)	-12%	110
Vote 7 - Engineering Services		56 191	28 073	21 796	3 293	16 939	21 796	(4 857)	-22%	21 796
Total Capital single-year expenditure	4	59 208	33 161	26 283	4 160	19 786	26 283	(6 497)	-25%	26 283
Total Capital Expenditure	3	104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 440	1 446	9 712	10 440	(728)	-7%	10 440
Executive and council		149	-	492	291	358	492	(135)	-27%	492
Finance and administration		17 073	9 350	9 948	1 155	9 355	9 948	(593)	-6%	9 948
Community and public safety		4 207	6 302	7 253	1 424	5 498	7 253	(1 756)	-24%	7 253
Community and social services		3 909	304	1 798	59	530	1 798	(1 268)	-71%	1 798
Sport and recreation		-	4 455	4 455	789	4 311	4 455	(145)	-3%	4 455
Public safety		298	1 542	1 000	576	657	1 000	(343)	-34%	1 000
Economic and environmental services		12 288	47 401	43 636	2 674	32 971	43 636	(10 665)	-24%	43 636
Planning and development		301	-	110	95	97	110	(13)	-12%	110
Road transport		11 987	47 401	43 527	2 579	32 874	43 527	(10 652)	-24%	43 527
Trading services		70 593	120 108	87 211	14 628	76 744	87 211	(10 467)	-12%	87 211
Energy sources		19 492	26 065	14 658	3 858	10 643	14 658	(4 016)	-27%	14 658
Water management		33 290	45 070	32 315	6 170	30 282	32 315	(2 034)	-6%	32 315
Waste water management		17 811	46 673	39 488	4 442	35 191	39 488	(4 296)	-11%	39 488
Waste management		-	2 300	750	158	628	750	(122)	-16%	750
Total Capital Expenditure - Functional Classification	3	104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541
Funded by:										
National Government		29 398	29 331	26 792	3 491	26 495	26 792	(297)	-1%	26 792
Provincial Government		15 527	78 285	57 782	4 266	51 844	57 782	(5 938)	-10%	57 782
Transfers recognised - capital		44 924	107 616	84 573	7 757	78 338	84 573	(6 235)	-7%	84 573
Borrowing		35 920	50 033	35 125	5 765	22 687	35 125	(12 437)	-35%	35 125
Internally generated funds		23 434	25 511	28 843	6 650	23 899	28 843	(4 944)	-17%	28 843
Total Capital Funding	7	104 279	183 160	148 541	20 172	124 925	148 541	(23 616)	-16%	148 541

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M12 June

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 thousand										
Capital expenditure - Municipal Vote	1									
Expenditure of multi-year capital appropriation										
Vote 3 - Community Services		3 636	5 405	5 461	1 156	4 951	5 461	(509)	-9%	5 461
3.4 - Fire & Rescue Services		–	450	450	212	212	450	(238)	-53%	450
3.7 - Integrated Waste Management		–	500	500	155	428	500	(72)	-14%	500
3.8 - Facilities Management & Maintenance: Manager; Parks & Recreation		3 636	4 455	4 511	789	4 311	4 511	(200)	-4%	4 511
Vote 4 - Corporate Services		256	868	828	38	827	828	(1)	0%	828
4.5 - Information & Communication Technology		256	868	828	38	827	828	(1)	0%	828
Vote 7 - Engineering Services		41 212	143 726	115 969	14 818	99 361	115 969	(16 609)	-14%	115 969
7.2 - Water Services: Purification, Demand & Loss Control		15 639	77 893	64 655	9 153	58 613	64 655	(6 042)	-9%	64 655
7.4 - Transport, Roads & Storm Water		1 188	39 758	36 790	1 807	29 190	36 790	(7 601)	-21%	36 790
7.5 - Electrical and Energy		19 373	25 025	13 336	3 858	10 389	13 336	(2 947)	-22%	13 336
7.6 - Fleet Management		5 012	1 050	1 188	–	1 170	1 188	(18)	-2%	1 188
Total multi-year capital expenditure		45 103	149 999	122 258	16 012	105 139	122 258	(17 119)	-14%	122 258
Capital expenditure - Municipal Vote	1									
Expenditure of single-year capital appropriation										
Vote 2 - Office of the Municipal Manager		149	–	492	291	358	492	(135)	-27%	492
2.1 - Municipal Manager; Executive Support		149	–	492	291	358	492	(135)	-27%	492
Vote 3 - Community Services		1 021	3 796	2 543	426	1 175	2 543	(1 368)	-54%	2 543
3.2 - Traffic Management Services		–	250	250	143	224	250	(26)	-10%	250
3.3 - Law Enforcement Services		298	–	–	–	–	–	–	–	–
3.4 - Fire & Rescue Services		–	842	842	280	496	842	(346)	-41%	842
3.6 - Library and Information Services		273	304	304	–	–	304	(304)	-100%	304
3.7 - Integrated Waste Management		–	1 800	250	3	200	250	(50)	-20%	250
3.8 - Facilities Management & Maintenance: Manager; Parks & Recreation		449	600	896	–	255	896	(642)	-72%	896
Vote 4 - Corporate Services		1 513	1 292	1 273	44	1 208	1 273	(66)	-5%	1 273
4.1 - Director; Executive Support		–	–	59	–	–	59	(59)	-100%	59
4.5 - Information & Communication Technology		1 513	1 292	1 214	44	1 208	1 214	(7)	-1%	1 214
Vote 5 - Financial Services		33	–	69	10	10	69	(59)	-86%	69
5.1 - Director; Executive Support		–	–	69	10	10	69	(59)	-86%	69
5.2 - Budget & Reporting		33	–	–	–	–	–	–	–	–
Vote 6 - Economic Development & Planning		301	–	110	95	97	110	(13)	-12%	110
6.1 - Director; Executive Support		–	–	110	95	97	110	(13)	-12%	110
6.2 - Local Economic Development & Tourism		301	–	–	–	–	–	–	–	–
Vote 7 - Engineering Services		56 191	28 073	21 796	3 293	16 939	21 796	(4 857)	-22%	21 796
7.2 - Water Services: Purification, Demand & Loss Control		35 462	13 850	7 148	1 459	6 860	7 148	(288)	-4%	7 148
7.4 - Transport, Roads & Storm Water		10 799	7 643	6 736	772	3 685	6 736	(3 052)	-45%	6 736
7.5 - Electrical and Energy		119	1 040	1 322	–	254	1 322	(1 068)	-81%	1 322
7.6 - Fleet Management	9 810	5 540	6 589	1 063	6 141	6 589	(449)	-7%	6 589	
Total single-year capital expenditure	59 208	33 161	26 283	4 160	19 786	26 283	(6 497)	(0)	26 283	
Total Capital Expenditure		104 311	183 160	148 541	20 172	124 925	148 541	(23 616)	(0)	148 541

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands						
ASSETS	1					
Current assets						
Cash and cash equivalents		165 432	60 220	149 202	240 665	149 202
Trade and other receivables from exchange transactions		54 528	75 841	73 047	69 169	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	80 549	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 448	17 232	18 448
VAT		283 602	212 584	283 602	275 979	283 602
Other current assets		898	180	1 052	11 278	1 052
Total current assets		560 528	466 245	606 716	694 882	606 716
Non current assets						
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	1 403 472	1 426 992
Heritage assets		38	35	38	38	38
Total non current assets		1 333 926	1 415 909	1 441 079	1 417 560	1 441 079
TOTAL ASSETS		1 894 455	1 882 153	2 047 795	2 112 442	2 047 795
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	41 876	20 412	41 876
Consumer deposits		11 362	9 848	11 362	11 987	11 362
Trade and other payables from exchange transactions		125 575	86 278	153 519	119 153	153 519
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(15 398)	(43 017)
Provision		47 936	116 950	48 075	29 021	48 075
VAT		268 421	239 157	268 421	279 795	268 421
Total current liabilities		442 316	439 810	480 235	444 971	480 235
Non current liabilities						
Financial liabilities		107 718	130 734	106 408	127 938	106 408
Provision		13 801	10 320	13 801	10 860	13 801
Other non-current liabilities		70 559	58 456	96 636	68 886	96 636
Total non current liabilities		192 078	199 510	216 846	207 684	216 846
TOTAL LIABILITIES		634 394	639 320	697 080	652 654	697 080
NET ASSETS	2	1 260 061	1 242 834	1 350 715	1 459 788	1 350 715
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 389 683	1 316 706
Reserves and funds		76 681	75 800	76 681	70 105	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 393 387	1 459 788	1 393 387

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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										
CASH FLOW FROM OPERATING ACTIVITIES	1								%	
Receipts										
Property rates		–	175 067	174 808	26 507	195 831	174 808	21 023	12%	174 808
Service charges		–	434 972	435 238	102 277	480 100	435 238	44 862	10%	435 238
Other revenue		–	26 596	26 669	19 849	123 266	26 669	96 597	362%	23 531
Transfers and Subsidies - Operational		–	176 723	185 015	8 575	179 578	185 015	(5 438)	-3%	185 015
Transfers and Subsidies - Capital		–	130 854	91 558	20 731	99 040	91 558	7 482	8%	88 638
Interest		–	12 448	12 448	4 254	22 531	12 448	10 082	81%	12 448
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(778 720)	(778 720)	(152 259)	(897 951)	(778 720)	119 231	-15%	(64 231)
Interest		–	(14 063)	(13 917)	(6 541)	(13 846)	(13 917)	(70)	1%	(13 917)
Transfers and Subsidies		–	(11 983)	(12 183)	(113)	(9 158)	(12 183)	(3 025)	25%	(12 183)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	151 894	120 916	23 281	179 389	120 916	(58 473)	-48%	829 347
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	3 950	3 950	–	–	3 950	(3 950)	-100%	3 950
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(183 160)	(152 144)	(20 172)	(124 925)	(152 144)	(27 219)	18%	153 541
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(179 210)	(148 194)	(20 172)	(124 925)	(148 194)	(23 269)	16%	157 491
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	50 033	40 545	40 545	40 545	40 545	–		40 545
Increase (decrease) in consumer deposits		–	–	–	37	626	–	626	0%	–
Payments										
Repayment of borrowing		–	(20 372)	(20 404)	(9 869)	(20 402)	(20 404)	(2)	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	29 662	20 141	30 713	20 769	20 141	(627)	-3%	40 545
NET INCREASE/ (DECREASE) IN CASH HELD		–	2 346	(7 136)	33 822	75 233	(7 136)			1 027 383
Cash/cash equivalents at beginning:		–	103 139	211 177		165 432	211 177			165 432
Cash/cash equivalents at month/year end:		–	105 486	204 041		240 665	204 041			1 192 815

WC047 Bitou - Supporting Table SC1 Material variance explanations - M12 June

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	R thousands			
	Revenue			
2	Expenditure By Type			
3	Capital Expenditure			
4	Financial Position			
5	Cash Flow			
6	Measureable performance			
7	Municipal Entities			

WC047 Bitou - Supporting Table SC2 Monthly Budget Statement - performance indicators - M12 June

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2.4%	5.6%	5.6%	6.5%	5.6%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		34.4%	27.3%	23.6%	18.2%	23.6%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17.2%	11.7%	21.0%	14.3%	21.0%
Gearing	Long Term Borrowing/ Funds & Reserves		140.5%	172.5%	138.8%	182.5%	138.8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	126.7%	106.0%	126.3%	156.2%	126.3%
Liquidity Ratio	Monetary Assets/Current Liabilities		37.4%	13.7%	31.1%	54.1%	31.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10.5%	17.8%	15.7%	16.7%	15.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34.4%	38.1%	38.3%	38.2%	38.3%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4.3%	4.9%	4.2%	3.2%	4.2%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7.7%	5.6%	5.6%	5.7%	5.6%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June

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	8 099	3 699	2 321	2 202	91 686	-	-	-	108 006	93 888	10 429	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	14 884	2 626	1 181	631	18 306	-	-	-	37 628	18 937	161	-
Receivables from Non-exchange Transactions - Property Rates	1400	15 074	2 303	1 485	1 201	45 403	-	-	-	65 465	46 604	417	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 733	3 144	2 316	2 278	104 057	-	-	-	118 529	106 335	3 360	-
Receivables from Exchange Transactions - Waste Management	1600	4 191	1 719	1 449	1 401	62 787	-	-	-	71 547	64 188	1 756	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(22 190)	89	77	78	9 958	-	-	-	(11 988)	10 036	99	-
Total By Income Source	2000	26 790	13 579	8 829	7 791	332 197	-	-	-	389 187	339 988	16 222	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	107	526	395	163	3 399	-	-	-	4 589	3 562	-	-
Commercial	2300	2 259	1 916	973	799	30 631	-	-	-	36 578	31 430	-	-
Households	2400	24 424	11 137	7 461	6 830	298 167	-	-	-	348 019	304 997	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	26 790	13 579	8 829	7 791	332 197	-	-	-	389 187	339 988	-	-

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

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	4 207	-	0	-	-	-	22	-	4 230	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	4 207	-	0	-	-	-	22	-	4 230	-

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

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	21 223	137		-	21 359
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7.50%	No	No	Call deposit	5 738	34		-	5 772
Absa Bank:9381946782		Call deposit	Call deposit	No	Variable	8.15%	No	No	Call deposit	12 763	82		-	12 845
Nedbank: 037881052406		365days	Fixed deposit	No	Fixed	9.02%	No	No	11/09/2025	50 000	3 620		-	53 620
Standard bank: 488607000-087		360days	Fixed deposit	No	Fixed	8.85%	No	No	06/09/2025	47 745	3 380		-	51 125
Absa Bank: 9395881776		Call deposit	Call deposit	No	Variable	8.15%	No	No	Call deposit	12 256	79		-	12 335
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8.35%	No	No	11/06/2025	30 549	618	(30 618)	-	549
-														-
-														-
Municipality sub-total										180 274	7 949		-	157 606

WC047 Bitou - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		3 650	159 289	165 328	(57)	157 275	165 181	(7 906)	-4.8%	11 180
Operational Revenue:General Revenue:Equitable Share	3	-	154 148	154 148	-	154 001	154 001	-		-
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	-	-	-		-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Agriculture Research and Technology		-	-	-	-	-	-	-		-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-		-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Department of Environmental Affairs		-	-	-	-	-	-	-		-
Department of Tourism		-	-	-	-	-	-	-		-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-		-
Emergency Medical Service		-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 879	1 474	1 474	(57)	1 474	1 474	-		1 474
HIV and Aids		-	-	-	-	-	-	-		-
Housing Accreditation		-	-	-	-	-	-	-		-
Housing Top structure		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Integrated City Development Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 771	1 800	1 800	-	1 800	1 800	-		1 800
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]		-	1 867	6 818	-	-	6 818	(6 818)	-100.0%	6 818
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Natural Resource Management Project		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Operation Clean Audit		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-		-
Public Service Improvement Facility		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring - Seed Funding		-	-	-	-	-	-	-		-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		-	-	1 088	-	-	1 088	(1 088)	-100.0%	1 088
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-

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										
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Smart Connect Grant		-	-	-	-	-	-	-		-
Urban Settlement Development Grant		-	-	-	-	-	-	-		-
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Traditional Leaders - Imbizon		-	-	-	-	-	-	-		-
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	-	-	-		-
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-		-
Municipal Restructuring Grant		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Municipal Rehabilitation Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		11 307	26 043	25 408	4 179	16 921	25 408	(8 487)	-33.4%	25 408
Specify (Add grant description)		7 353	-	9 908	3 358	13 266	9 908	3 358	33.9%	9 908
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		700	-	200	-	-	200	(200)	-100.0%	200
Specify (Add grant description)		19	19	19	-	19	19	-		19
Specify (Add grant description)		1 792	2 465	2 465	821	3 636	2 465	1 171	47.5%	2 465
Specify (Add grant description)		-	5 553	5 553	-	-	5 553	(5 553)	-100.0%	5 553
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	6 623	-	-	6 623	(6 623)	-100.0%	6 623
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		120	-	-	-	-	-	-		-
Specify (Add grant description)		140	180	140	-	-	140	(140)	-100.0%	140
Specify (Add grant description)		-	-	500	-	-	500	(500)	-100.0%	500
Specify (Add grant description)		-	1 176	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)	</									

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										
Municipal Infrastructure Grant [Schedule 5B]		21 783	22 874	21 730	–	22 818	21 730	1 088	5.0%	21 730
Municipal Water Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Public Transport Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Rural Household Infrastructure Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Urban Settlement Development Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Municipal Human Settlement		–	–	–	–	–	–	–		–
Community Library		–	–	–	–	–	–	–		–
Integrated City Development Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–		–
Local Government Financial Management Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Public Transport Network Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Regional Bulk Infrastructure Grant (Schedule 5B)		–	–	–	–	–	–	–		–
Water Services Infrastructure Grant [Schedule 5B]		–	12 000	9 080	–	9 080	9 080	–		9 080
WIFI Connectivity		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		–	–	–	–	–	–	–		–
Aquaponic Project		–	–	–	–	–	–	–		–
Restitution Settlement		–	–	–	–	–	–	–		–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Restructuring Seed Funding		–	–	–	–	–	–	–		–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Integrated Urban Development Grant		–	–	–	–	–	–	–		–
Provincial Government:		16 023	79 330	57 827	20 731	67 142	57 827	9 315	16.1%	57 827
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	350	350	–	–	350	(350)	-100.0%	350
Specify (Add grant description)		15 673	–	–	16 307	54 493	–	54 493		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		350	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	980	980	–	980	980	–		980
Specify (Add grant description)		–	–	–	–	–	–	–		–

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										
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	41 580	114 204	88 638	20 731	99 040	88 638	10 402	11.7%	88 638
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 758	299 706	280 471	25 019	274 330	280 324	(5 995)	-2.1%	126 323

WC047 Bitou - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 470	1 474	4 362	1 799	4 169	4 362	(192)	-4.4%	(4 362)
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-	-	-		-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Agriculture Research and Technology		-	-	-	-	-	-	-		-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-		-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Department of Environmental Affairs		-	-	-	-	-	-	-		-
Department of Tourism		-	-	-	-	-	-	-		-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-		-
Emergency Medical Service		-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 879	1 474	1 474	-	1 474	1 474	-		(1 474)
HIV and Aids		-	-	-	-	-	-	-		-
Housing Accreditation		-	-	-	-	-	-	-		-
Housing Top structure		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Integrated City Development Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		2 449	-	1 800	711	1 608	1 800	(192)	-10.7%	(1 800)
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Natural Resource Management Project		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Operation Clean Audit		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-		-
Public Service Improvement Facility		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring - Seed Funding		-	-	-	-	-	-	-		-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		1 142	-	1 088	1 088	1 088	1 088	-		(1 088)
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-

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										
Municipal Infrastructure Grant [Schedule 5B]		29 986	22 874	21 730	3 484	21 492	21 730	(239)	-1.1%	(21 730)
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Human Settlement		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		-	12 000	9 080	3 157	6 487	9 080	(2 593)	-28.6%	(9 080)
WIFI Connectivity		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-		-
Aquaponic Project		-	-	-	-	-	-	-		-
Restitution Settlement		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		16 547	95 980	57 827	11 982	58 609	57 827	781	1.4%	(57 827)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		314	-	-	-	-	-	-		-
Specify (Add grant description)		13 734	-	-	8 021	51 862	-	51 862		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		345	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	980	980	-	980	980	-		(980)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	350	350	-	-	350	(350)	-100.0%	(350)
Specify (Add grant description)		-	-	-	-	-	-	-		-

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										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	78 000	46 470	-	-	46 470	(46 470)	-100.0%	(46 470)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		2 153	16 650	10 027	3 961	5 766	10 027	(4 261)	-42.5%	(10 027)
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-

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										
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		50 307	130 854	88 638	18 623	86 587	88 638	(2 050)	-2.3%	(88 638)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		72 097	159 656	122 486	21 461	104 323	122 486	(18 162)	-14.8%	(122 486)

WC047 Bitou - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	
Agriculture Research and Technology		-	-	-	-	
Agriculture, Conservation and Environmental		-	-	-	-	
Arts and Culture Sustainable Resource Management		-	-	-	-	
Community Library		-	-	-	-	
Department of Environmental Affairs		-	-	-	-	
Department of Tourism		-	-	-	-	
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	
Emergency Medical Service		-	-	-	-	
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	
HIV and Aids		-	-	-	-	
Housing Accreditation		-	-	-	-	
Housing Top structure		-	-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	
Integrated City Development Grant		-	-	-	-	
Khayelitsha Urban Renewal		-	-	-	-	
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	
Mitchell's Plain Urban Renewal		-	-	-	-	
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	
Municipal Systems Improvement Grant		-	-	-	-	
Natural Resource Management Project		-	-	-	-	
Neighbourhood Development Partnership Grant		-	-	-	-	
Operation Clean Audit		-	-	-	-	
Municipal Disaster Recovery Grant		-	-	-	-	
Public Service Improvement Facility		-	-	-	-	
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	
Restructuring - Seed Funding		-	-	-	-	
Revenue Enhancement Grant Debtors Book		-	-	-	-	
Rural Road Asset Management Systems Grant		-	-	-	-	
Sport and Recreation		-	-	-	-	
Terrestrial Invasive Alien Plants		-	-	-	-	
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	
Health Hygiene in Informal Settlements		-	-	-	-	
Municipal Infrastructure Grant [Schedule 5B]		-	-	-	-	
Water Services Infrastructure Grant		-	-	-	-	
Public Transport Network Grant [Schedule 5B]		-	-	-	-	
Smart Connect Grant		-	-	-	-	
Urban Settlement Development Grant		-	-	-	-	
WiFi Grant [Department of Telecommunications and Postal Services		-	-	-	-	
Street Lighting		-	-	-	-	
Traditional Leaders - Imbizon		-	-	-	-	
Department of Water and Sanitation Smart Living Handbook		-	-	-	-	
Integrated National Electrification Programme Grant		-	-	-	-	
Regional Bulk Infrastructure Grant		-	-	-	-	
Municipal Emergency Housing Grant		-	-	-	-	
Metro Informal Settlements Partnership Grant		-	-	-	-	
Municipal Rehabilitation Grant		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Programme and Project Preparation Support Grant		-	-	-	-	
Provincial Government:		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Municipal Infrastructure Grant [Schedule 5B]			-	-	-	
Municipal Water Infrastructure Grant [Schedule 5B]			-	-	-	
Neighbourhood Development Partnership Grant [Schedule 5B]			-	-	-	
Public Transport Infrastructure Grant [Schedule 5B]			-	-	-	
Rural Household Infrastructure Grant [Schedule 5B]			-	-	-	
Rural Road Asset Management Systems Grant [Schedule 5B]			-	-	-	
Urban Settlement Development Grant [Schedule 4B]			-	-	-	
Municipal Human Settlement			-	-	-	
Community Library			-	-	-	
Integrated City Development Grant [Schedule 4B]			-	-	-	
Municipal Disaster Recovery Grant [Schedule 4B]			-	-	-	
Khayelitsha Urban Renewal			-	-	-	
Local Government Financial Management Grant [Schedule 5B]			-	-	-	
Municipal Systems Improvement Grant [Schedule 5B]			-	-	-	
Public Transport Network Grant [Schedule 5B]			-	-	-	
Public Transport Network Operations Grant [Schedule 5B]			-	-	-	
Regional Bulk Infrastructure Grant (Schedule 5B)			-	-	-	
Water Services Infrastructure Grant [Schedule 5B]			-	-	-	
WIFI Connectivity			-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			-	-	-	
Aquaponic Project			-	-	-	

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
Restitution Settlement			-	-	-	
Infrastructure Skills Development Grant [Schedule 5B]			-	-	-	
Municipal Disaster Relief Grant			-	-	-	
Municipal Emergency Housing Grant			-	-	-	
Metro Informal Settlements Partnership Grant			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
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Specify (Add grant description)			-	-	-	
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Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
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Specify (Add grant description)			-	-	-	
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Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	

Description	Ref	Budget Year 2024/25				
		Approved Rollover 2023/24	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

WC047 Bitou - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June

Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5 780	5 882	5 882	1 895	7 352	5 882	1 470	25%	5 882
Pension and UIF Contributions		515	882	882	129	514	882	(368)	-42%	882
Medical Aid Contributions		121	127	127	35	127	127	(0)	0%	127
Motor Vehicle Allowance		375	346	346	163	583	346	237	69%	346
Cellphone Allowance		584	642	642	204	760	642	119	18%	642
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors	4	7 376	7 879	7 879	2 425	9 336	7 879	1 457	18%	7 879
% increase			6.8%	6.8%						6.8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		14 866	10 851	9 165	2 599	7 198	9 165	(1 967)	-21%	9 165
Pension and UIF Contributions		821	1 465	1 555	300	1 031	1 555	(525)	-34%	1 555
Medical Aid Contributions		74	193	188	18	72	188	(116)	-62%	188
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		526	905	925	-	-	925	(925)	-100%	925
Motor Vehicle Allowance		724	1 131	965	172	711	965	(254)	-26%	965
Cellphone Allowance		246	384	335	85	273	335	(63)	-19%	335
Housing Allowances		5	-	-	-	-	-	-	-	-
Other benefits and allowances		82	2 208	2 207	32	423	2 207	(1 785)	-81%	2 207
Payments in lieu of leave		60	348	325	-	-	325	(325)	-100%	325
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4	17 404	17 483	15 666	3 206	9 707	15 666	(5 959)	-38%	15 666
% increase			0.5%	-10.0%						-10.0%
Other Municipal Staff										
Basic Salaries and Wages		175 887	203 854	210 909	61 378	240 088	210 909	29 179	14%	210 909
Pension and UIF Contributions		28 981	34 679	34 864	10 309	37 799	34 864	2 935	8%	34 864
Medical Aid Contributions		18 623	24 393	24 688	6 249	23 346	24 688	(1 341)	-5%	24 688
Overtime		27 589	19 547	20 197	9 087	32 356	20 197	12 160	60%	20 197
Performance Bonus		62	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		10 803	12 536	12 890	3 715	13 574	12 890	685	5%	12 890
Cellphone Allowance		1 695	1 709	1 827	627	2 265	1 827	438	24%	1 827
Housing Allowances		911	1 045	1 058	357	1 422	1 058	364	34%	1 058
Other benefits and allowances		21 504	22 882	23 227	2 295	8 460	23 227	(14 768)	-64%	23 227
Payments in lieu of leave		2 473	6 026	6 136	-	-	6 136	(6 136)	-100%	6 136
Long service awards		1 703	1 077	1 077	-	-	1 077	(1 077)	-100%	1 077
Post-retirement benefit obligations		5 184	25 708	26 077	-	0	26 077	(26 077)	-100%	26 077
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	4	295 416	353 455	362 951	94 017	359 311	362 951	(3 640)	-1%	362 951
% increase			19.6%	22.9%						22.9%
Total Parent Municipality		320 196	378 817	386 496	99 647	378 354	386 496	(8 142)	-2%	386 496
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-

Summary of Employee and Councillor remuneration	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										
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% increase	4	-	-	-	-	-	-	-		-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-		-
% increase	4	-	-	-	-	-	-	-		-
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		320 196	378 817	386 496	99 647	378 354	386 496	(8 142)	-2%	386 496
% increase	4	-	18.3%	20.7%	-	-	-	-	-	20.7%
TOTAL MANAGERS AND STAFF		312 820	370 938	378 617	97 223	369 018	378 617	(9 599)	-3%	378 617

WC047 Bitou - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M12 June

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		15 982	15 417	14 575	16 650	17 029	9 485	18 595	14 143	15 366	15 712	16 370	26 507	174 808	189 142	199 917
Service charges - electricity revenue		19 297	21 374	13 057	17 691	19 663	23 919	19 438	37 284	14 958	16 443	15 637	37 367	242 678	274 437	306 924
Service charges - water revenue		7 048	4 976	3 646	7 191	6 869	3 271	11 710	6 279	7 936	6 696	5 877	34 509	80 318	90 909	98 792
Service charges - Waste Water Management		6 602	4 302	323	7 873	5 567	2 792	10 642	4 293	6 472	8 197	5 584	19 414	69 370	77 826	84 179
Service charges - Waste Mangement		4 516	2 678	106	5 118	3 081	1 593	6 082	2 397	4 042	3 428	4 367	11 549	42 872	46 248	49 333
Rental of facilities and equipment		133	127	103	125	161	41	152	98	(48)	292	153	367	2 137	3 173	3 107
Interest earned - external investments		378	1 536	1 325	429	1 063	364	817	1 044	679	529	178	2 730	12 448	12 573	12 698
Interest earned - outstanding debtors		(3)	833	1 422	1 285	1 231	319	1 640	1 104	539	917	647	1 524	(0)	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		540	2 281	1 474	1 401	1 433	1 361	1 888	1 375	1 324	1 112	589	2 702	10 029	10 310	10 773
Licences and permits		79	95	236	179	98	42	116	110	82	96	123	109	1 364	1 437	1 516
Agency services		-	243	239	222	209	-	405	266	245	-	389	387	-	2 971	3 104
Transfers and Subsidies - Operational		-	68 703	2 121	3 322	822	577	51 531	500	115	43 313	0	8 575	185 015	208 662	260 111
Other revenue		(6 353)	4 839	10 727	12 236	7 052	(23 390)	48 809	3 779	6 810	(1 808)	8 711	15 722	10 002	8 143	8 356
Cash Receipts by Source		48 219	127 404	49 354	73 723	64 276	20 375	171 824	72 673	58 521	94 926	58 624	161 463	831 040	925 830	1 038 813
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		-	-	10 284	5 518	10 329	-	15 596	5 061	11 035	14 735	5 751	20 731	88 638	92 769	47 549
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	3 950	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	20 141	29 408	13 351
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	40 545	-	-	-
Increase (decrease) in consumer deposits		57	93	76	77	137	(9)	42	61	(59)	131	(17)	37	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		48 277	127 497	59 714	79 318	74 742	20 366	187 462	77 795	69 497	109 792	64 358	222 776	943 769	1 048 006	1 099 712
Cash Payments by Type																
Employee related costs		421	26 013	55 150	270	66 024	27 893	26 394	23 202	23 903	25 155	24 713	23 458	428 728	445 251	457 392
Remuneration of councillors		571	608	594	583	863	604	673	604	604	604	604	2 425	-	-	-
Interest		17	15	14	12	11	-	7 219	7	5	4	3	6 541	13 917	17 827	21 484
Bulk purchases - Electricity		-	33 328	25 658	14 425	15 692	15 589	17 900	18 761	15 279	16 306	16 867	19 670	231 959	266 753	306 766
Acquisitions - water & other inventory		140	1 367	926	1 907	958	1 677	1 103	2 484	758	1 280	1 780	3 494	17 830	18 608	19 713
Contracted services		4 068	3 542	3 794	4 644	3 529	7 811	7 480	9 574	4 529	6 964	7 382	8 442	98 403	119 610	160 224
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	113	181	113	113	-	-	-
Transfers and subsidies - other		-	2 064	-	-	-	2 593	110	3 107	244	270	250	-	-	-	-
Other expenditure		89 567	(23 965)	32 577	5 796	11 425	20 725	(4 661)	53 235	(72 143)	53 555	6 109	94 770	-	-	-
Cash Payments by Type		94 784	42 973	118 712	27 636	98 500	76 892	56 218	110 973	(26 708)	104 318	57 821	158 913	790 837	868 049	965 579
Other Cash Flows/Payments by Type																
Capital assets		-	1 432	3 505	7 325	10 657	15 692	6 486	13 742	19 417	8 471	18 026	20 172	-	-	-
Repayment of borrowing		126	128	129	131	132	-	9 336	136	138	138	140	9 869	(20 404)	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		94 910	44 533	122 346	35 092	109 289	92 584	72 040	124 851	(7 153)	112 927	75 987	188 954	770 433	868 049	965 579
NET INCREASE/(DECREASE) IN CASH HELD		(46 633)	82 964	(62 632)	44 226	(34 547)	(72 218)	115 422	(47 056)	76 650	(3 135)	(11 629)	33 822	173 336	179 958	134 134
Cash/cash equivalents at the month/year beginning:		165 432	118 799	201 763	139 131	183 357	148 810	76 591	192 013	144 957	221 608	218 472	206 844	165 432	338 768	518 726
Cash/cash equivalents at the month/year end:		118 799	201 763	139 131	183 357	148 810	76 591	192 013	144 957	221 608	218 472	206 844	240 665	338 768	518 726	652 860

WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

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									
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfer and subsidies - Operational		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs		-	-	-	-	-	-	-		-
Remuneration of councillors		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		-	-	-	-	-	-	-		-
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Contracted services		-	-	-	-	-	-	-		-
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		-	-	-	-	-	-	-		-
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-		-

WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M12 June

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 Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

WC047 Bitou - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	15 263	12 366	–	–	12 366	–	0.0%	0%
August	381	15 263	12 366	1 432	1 432	24 732	23 300	94.2%	1%
September	3 694	15 263	12 366	3 505	4 937	37 098	32 161	86.7%	3%
October	6 164	15 263	12 366	7 325	12 262	49 464	37 202	75.2%	7%
November	12 324	15 263	12 366	10 657	22 919	61 830	38 911	62.9%	13%
December	5 300	15 263	12 366	15 692	38 611	74 197	35 585	48.0%	21%
January	1 046	15 263	12 366	6 486	45 097	86 563	41 465	47.9%	25%
February	9 804	15 263	12 366	13 742	58 839	98 929	40 090	40.5%	32%
March	3 788	15 263	12 366	19 417	78 256	111 295	33 039	29.7%	43%
April	9 418	15 263	12 366	8 471	86 727	123 661	36 934	29.9%	47%
May	14 226	15 263	12 366	18 026	104 753	136 027	31 274	23.0%	57%
June	38 166	15 264	12 514	20 172	124 925	148 541	23 616	15.9%	68%
Total Capital expenditure	104 311	183 160	148 541	124 925					

WC047 Bitou - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		39 021	99 385	70 783	7 878	62 969	70 783	(7 814)	-11.0%	70 783
Roads Infrastructure		7 138	44 573	33 079	3 385	31 210	33 079	(1 869)	-5.7%	33 079
Roads		7 138	44 573	33 079	3 385	31 210	33 079	(1 869)	-5.7%	33 079
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 169	15 241	7 165	1 206	5 282	7 165	(1 883)	-26.3%	7 165
Power Plants		-	-	282	-	254	282	(28)	-10.0%	282
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		79	7 861	1 574	191	814	1 574	(760)	-48.3%	1 574
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		4 090	7 380	5 309	1 016	4 215	5 309	(1 094)	-20.6%	5 309
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		23 214	18 043	13 915	1 668	13 847	13 915	(67)	-0.5%	13 915
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		19 184	4 443	4 443	1 459	4 443	4 443	-	-	4 443
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		3 854	13 400	9 294	209	9 227	9 294	(67)	-0.7%	9 294
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		176	200	178	-	177	178	(1)	-0.3%	178
Sanitation Infrastructure		4 500	21 028	16 124	1 463	12 201	16 124	(3 923)	-24.3%	16 124
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		787	13 528	8 624	80	7 196	8 624	(1 428)	-16.6%	8 624
Waste Water Treatment Works		3 713	3 500	3 500	304	1 372	3 500	(2 128)	-60.8%	3 500
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	4 000	4 000	1 080	3 633	4 000	(367)	-9.2%	4 000
Solid Waste Infrastructure		-	500	500	155	428	500	(72)	-14.3%	500
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	500	500	155	428	500	(72)	-14.3%	500
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		301	3 300	1 700	777	1 700	1 700	(0)	0.0%	1 700
Community Facilities		301	3 300	1 700	777	1 700	1 700	(0)	0.0%	1 700
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

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									
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Cemeteries/Crematoria		-	1 500	1 500	774	1 500	1 500	(0)	0.0%	1 500
Police		-	-	-	-	-	-	-		-
Parks		301	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	1 800	200	3	200	200	-		200
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	-	-	-	-	-	-		-
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		7 986	2 995	5 640	489	5 218	5 640	(422)	-7.5%	5 640
Operational Buildings		7 986	2 995	5 640	489	5 218	5 640	(422)	-7.5%	5 640
Municipal Offices		-	-	-	-	-	-	-		-
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		5 664	1 795	2 506	-	2 218	2 506	(288)	-11.5%	2 506
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		2 322	1 200	3 134	489	2 999	3 134	(135)	-4.3%	3 134
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		-	-	-	-	-	-	-		-
Water Rights		-	-	-	-	-	-	-		-
Effluent Licences		-	-	-	-	-	-	-		-
Solid Waste Licences		-	-	-	-	-	-	-		-
Computer Software and Applications		-	-	-	-	-	-	-		-
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		1 286	3 040	2 273	112	1 930	2 273	(343)	-15.1%	2 273
Computer Equipment		1 286	3 040	2 273	112	1 930	2 273	(343)	-15.1%	2 273
Furniture and Office Equipment		302	320	1 031	396	719	1 031	(312)	-30.2%	1 031
Furniture and Office Equipment		302	320	1 031	396	719	1 031	(312)	-30.2%	1 031
Machinery and Equipment		7 345	3 174	2 999	1 243	2 791	2 999	(208)	-6.9%	2 999
Machinery and Equipment		7 345	3 174	2 999	1 243	2 791	2 999	(208)	-6.9%	2 999
Transport Assets		13 530	4 830	5 017	1	4 467	5 017	(550)	-11.0%	5 017
Transport Assets		13 530	4 830	5 017	1	4 467	5 017	(550)	-11.0%	5 017
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-

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									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	69 771	117 043	89 444	10 897	79 795	89 444	9 649	10.8%	89 444

WC047 Bitou - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June										
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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 602	1 040	1 040	-	-	1 040	(1 040)	-100.0%	1 040
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 602	1 040	1 040	-	-	1 040	(1 040)	-100.0%	1 040
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1 602	1 040	1 040	-	-	1 040	(1 040)	-100.0%	1 040
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	200	-	-	200	(200)	-100.0%	200
Community Facilities		-	-	200	-	-	200	(200)	-100.0%	200
Halls		-	-	200	-	-	200	(200)	-100.0%	200
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-

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									
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		2 425	2 850	2 644	419	2 197	2 644	(446)	-16.9%	2 644
Operational Buildings		2 425	2 850	2 644	419	2 197	2 644	(446)	-16.9%	2 644
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		1 987	2 000	1 794	1	1 779	1 794	(14)	-0.8%	1 794
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		438	850	850	418	418	850	(432)	-50.8%	850
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		114	250	246	16	241	246	(5)	-2.0%	246
Computer Equipment		114	250	246	16	241	246	(5)	-2.0%	246
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	1 760	2 060	1 061	2 041	2 060	(19)	-0.9%	2 060
Transport Assets		-	1 760	2 060	1 061	2 041	2 060	(19)	-0.9%	2 060
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-

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									
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	4 142	5 900	6 190	1 496	4 480	6 190	1 710	27.6%	6 190

WC047 Bitou - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M12 June

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		20 885	21 744	17 072	1 622	15 060	17 072	(2 012)	-11.8%	17 072
Roads Infrastructure		9 448	7 731	7 159	-	6 322	7 159	(837)	-11.7%	7 159
Roads		9 448	7 731	7 159	-	6 322	7 159	(837)	-11.7%	7 159
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	800	800	785	785	800	(15)	-1.9%	800
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	800	800	785	785	800	(15)	-1.9%	800
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 126	7 680	3 580	225	2 440	3 580	(1 140)	-31.8%	3 580
Power Plants		-	300	-	-	34	-	34	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		1 727	1 971	2 271	69	2 095	2 271	(176)	-7.8%	2 271
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		399	5 409	1 309	156	311	1 309	(998)	-76.2%	1 309
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 635	2 854	2 854	535	2 838	2 854	(16)	-0.6%	2 854
Dams and Weirs		4 768	63	63	21	62	63	(0)	-0.7%	63
Boreholes		1 090	1 234	1 234	94	1 224	1 234	(10)	-0.8%	1 234
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		765	1 537	1 537	420	1 530	1 537	(6)	-0.4%	1 537
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		13	21	21	-	21	21	(0)	-0.3%	21
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 676	2 679	2 679	77	2 676	2 679	(3)	-0.1%	2 679
Pump Station		2 597	2 509	2 509	77	2 506	2 509	(3)	-0.1%	2 509
Reticulation		79	170	170	-	170	170	(0)	0.0%	170
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1 065	3 334	2 471	551	1 008	2 471	(1 463)	-59.2%	2 471
Community Facilities		1 052	2 784	1 871	318	771	1 871	(1 101)	-58.8%	1 871
Halls		263	440	540	23	110	540	(430)	-79.7%	540
Centres		115	981	450	183	238	450	(212)	-47.1%	450
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		468	603	600	111	374	600	(226)	-37.7%	600
Testing Stations		-	-	-	-	-	-	-	-	-

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									
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	261	51	-	5	51	(46)	-90.7%	51
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		206	500	231	-	44	231	(187)	-80.9%	231
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		13	550	600	234	238	600	(362)	-60.4%	600
<i>Indoor Facilities</i>		-	-	500	151	151	500	(349)	-69.9%	500
<i>Outdoor Facilities</i>		13	550	100	83	87	100	(13)	-13.1%	100
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		4 133	6 660	4 873	228	1 336	4 873	(3 537)	-72.6%	4 873
<i>Operational Buildings</i>		4 133	6 660	4 873	228	1 336	4 873	(3 537)	-72.6%	4 873
<i>Municipal Offices</i>		4 133	6 660	4 873	228	1 336	4 873	(3 537)	-72.6%	4 873
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		7 203	8 315	9 271	421	7 903	9 271	(1 368)	-14.8%	9 271
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		7 203	8 315	9 271	421	7 903	9 271	(1 368)	-14.8%	9 271
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		7 203	8 315	9 271	421	7 903	9 271	(1 368)	-14.8%	9 271
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		176	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		176	-	-	-	-	-	-	-	-
Furniture and Office Equipment		20	214	321	3	170	321	(150)	-46.8%	321
<i>Furniture and Office Equipment</i>		20	214	321	3	170	321	(150)	-46.8%	321
Machinery and Equipment		859	1 952	1 852	78	1 264	1 852	(587)	-31.7%	1 852
<i>Machinery and Equipment</i>		859	1 952	1 852	78	1 264	1 852	(587)	-31.7%	1 852
Transport Assets		4 796	5 529	5 329	488	4 419	5 329	(910)	-17.1%	5 329
<i>Transport Assets</i>		4 796	5 529	5 329	488	4 419	5 329	(910)	-17.1%	5 329
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-

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									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	39 137	47 749	41 188	3 390	31 161	41 188	10 027	24.3%	41 188

WC047 Bitou - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M12 June

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									
Depreciation by Asset Class/Sub-class										
Infrastructure		29 670	28 762	30 148	2 468	29 941	30 148	(207)	-0.7%	30 148
Roads Infrastructure		7 120	7 252	7 529	588	7 151	7 529	(378)	-5.0%	7 529
Roads		6 402	6 536	6 813	530	6 445	6 813	(368)	-5.4%	6 813
Road Structures		719	716	716	58	706	716	(10)	-1.4%	716
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 150	1 188	1 188	178	2 169	1 188	981	82.6%	1 188
Drainage Collection		326	336	336	27	327	336	(8)	-2.5%	336
Storm water Conveyance		1 824	852	852	151	1 842	852	990	116.2%	852
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 763	4 123	4 400	406	4 942	4 400	542	12.3%	4 400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		902	828	828	77	942	828	114	13.8%	828
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1 952	1 896	2 173	170	2 064	2 173	(109)	-5.0%	2 173
LV Networks		1 898	1 399	1 399	157	1 910	1 399	511	36.5%	1 399
Capital Spares		11	-	-	2	26	-	26	-	-
Water Supply Infrastructure		8 014	8 506	8 783	658	8 011	8 783	(771)	-8.8%	8 783
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		433	447	447	35	430	447	(17)	-3.8%	447
Reservoirs		1 601	1 636	1 636	130	1 581	1 636	(55)	-3.3%	1 636
Pump Stations		1 999	2 057	2 057	158	1 927	2 057	(131)	-6.4%	2 057
Water Treatment Works		2 528	2 849	3 126	216	2 622	3 126	(504)	-16.1%	3 126
Bulk Mains		809	851	851	67	810	851	(41)	-4.8%	851
Distribution		643	665	665	53	641	665	(24)	-3.6%	665
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 879	5 898	6 452	495	6 019	6 452	(433)	-6.7%	6 452
Pump Station		3 798	3 838	3 838	303	3 692	3 838	(147)	-3.8%	3 838
Reticulation		879	917	1 194	72	877	1 194	(317)	-26.5%	1 194
Waste Water Treatment Works		884	796	1 074	93	1 133	1 074	60	5.6%	1 074
Outfall Sewers		318	346	346	26	317	346	(29)	-8.4%	346
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 237	1 277	1 277	91	1 108	1 277	(168)	-13.2%	1 277
Landfill Sites		263	272	272	22	263	272	(9)	-3.4%	272
Waste Transfer Stations		973	1 005	1 005	70	846	1 005	(159)	-15.8%	1 005
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		507	519	519	52	540	519	21	4.0%	519
Data Centres		273	282	282	22	272	282	(10)	-3.4%	282
Core Layers		25	26	26	2	25	26	(1)	-3.4%	26
Distribution Layers		208	212	212	27	243	212	31	14.7%	212
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 997	3 085	3 085	244	2 966	3 085	(119)	-3.9%	3 085
Community Facilities		1 699	1 752	1 752	139	1 696	1 752	(55)	-3.1%	1 752
Halls		81	81	81	7	81	81	(0)	-0.3%	81
Centres		268	301	301	23	279	301	(22)	-7.2%	301
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		3	3	3	0	3	3	(0)	-3.5%	3
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		64	66	66	5	64	66	(2)	-3.4%	66

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									
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		664	683	683	56	675	683	(8)	-1.2%	683
<i>Cemeteries/Crematoria</i>		45	51	51	2	19	51	(32)	-63.2%	51
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		165	148	148	14	168	148	20	13.4%	148
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		81	80	80	7	81	80	1	0.9%	80
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		327	337	337	27	326	337	(11)	-3.4%	337
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 299	1 333	1 333	104	1 269	1 333	(64)	-4.8%	1 333
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 299	1 333	1 333	104	1 269	1 333	(64)	-4.8%	1 333
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		(1 359)	1	1	0	1	1	(0)	-3.4%	1
<i>Revenue Generating</i>		(1 359)	1	1	0	1	1	(0)	-3.4%	1
<i>Improved Property</i>		(1 359)	1	1	0	1	1	(0)	-3.4%	1
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		841	856	856	72	871	856	15	1.7%	856
<i>Operational Buildings</i>		841	856	856	72	871	856	15	1.7%	856
<i>Municipal Offices</i>		827	856	856	72	871	856	15	1.7%	856
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		14	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 007	1 264	1 264	163	1 112	1 264	(152)	-12.0%	1 264
<i>Computer Equipment</i>		1 007	1 264	1 264	163	1 112	1 264	(152)	-12.0%	1 264
Furniture and Office Equipment		404	836	836	45	458	836	(378)	-45.2%	836
<i>Furniture and Office Equipment</i>		404	836	836	45	458	836	(378)	-45.2%	836
Machinery and Equipment		1 114	1 241	1 241	261	1 404	1 241	163	13.2%	1 241
<i>Machinery and Equipment</i>		1 114	1 241	1 241	261	1 404	1 241	163	13.2%	1 241
Transport Assets		3 973	3 958	3 958	525	4 538	3 958	580	14.7%	3 958
<i>Transport Assets</i>		3 973	3 958	3 958	525	4 538	3 958	580	14.7%	3 958
Land		10 203	-	-	-	-	-	-	-	-
<i>Land</i>		10 203	-	-	-	-	-	-	-	-

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									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	48 851	40 002	41 388	3 777	41 291	41 388	97	0.2%	41 388

WC047 Bitou - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June

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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			26 101	56 010	48 593	7 609	37 440	48 593	(11 153)	-23.0%	48 593
Roads Infrastructure			3 636	5 000	8 300	872	2 742	8 300	(5 558)	-67.0%	8 300
Roads			3 636	5 000	8 300	872	2 742	8 300	(5 558)	-67.0%	8 300
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			1 213	7 620	9 558	929	6 532	9 558	(3 026)	-31.7%	9 558
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			1 213	7 620	9 558	929	6 532	9 558	(3 026)	-31.7%	9 558
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			11 703	6 682	3 067	1 568	2 486	3 067	(581)	-18.9%	3 067
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			10 685	4 682	935	525	751	935	(183)	-19.6%	935
LV Networks			1 017	2 000	2 133	1 043	1 735	2 133	(398)	-18.7%	2 133
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			3 900	22 485	14 276	3 900	12 374	14 276	(1 902)	-13.3%	14 276
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	4 250	374	-	374	374	(0)	0.0%	374
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	1 500	1 491	33	74	1 491	(1 417)	-95.1%	1 491
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			3 900	16 235	11 910	3 867	11 773	11 910	(137)	-1.1%	11 910
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	500	500	-	153	500	(347)	-69.5%	500
Sanitation Infrastructure			5 649	14 223	13 392	339	13 306	13 392	(86)	-0.6%	13 392
Pump Station			4 199	-	-	-	-	-	-	-	-
Reticulation			1 450	2 000	1 169	229	1 083	1 169	(86)	-7.3%	1 169
Waste Water Treatment Works			-	12 223	12 223	110	12 223	12 223	(0)	0.0%	12 223
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			4 298	3 460	3 611	14	2 811	3 611	(801)	-22.2%	3 611
Community Facilities			662	504	656	-	-	656	(656)	-100.0%	656
Halls			449	-	152	-	-	152	(152)	-100.0%	152
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	200	200	-	-	200	(200)	-100.0%	200
Testing Stations			-	-	-	-	-	-	-	-	-

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									
<i>Museums</i>		-	-	-	-	-	-	-		-
<i>Galleries</i>		-	-	-	-	-	-	-		-
<i>Theatres</i>		-	-	-	-	-	-	-		-
<i>Libraries</i>		213	304	304	-	-	304	(304)	-100.0%	304
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-		-
<i>Police</i>		-	-	-	-	-	-	-		-
<i>Parks</i>		-	-	-	-	-	-	-		-
<i>Public Open Space</i>		-	-	-	-	-	-	-		-
<i>Nature Reserves</i>		-	-	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-		-
<i>Markets</i>		-	-	-	-	-	-	-		-
<i>Stalls</i>		-	-	-	-	-	-	-		-
<i>Abattoirs</i>		-	-	-	-	-	-	-		-
<i>Airports</i>		-	-	-	-	-	-	-		-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		3 636	2 955	2 955	14	2 811	2 955	(145)	-4.9%	2 955
<i>Indoor Facilities</i>		-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		3 636	2 955	2 955	14	2 811	2 955	(145)	-4.9%	2 955
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
<i>Monuments</i>		-	-	-	-	-	-	-		-
<i>Historic Buildings</i>		-	-	-	-	-	-	-		-
<i>Works of Art</i>		-	-	-	-	-	-	-		-
<i>Conservation Areas</i>		-	-	-	-	-	-	-		-
<i>Other Heritage</i>		-	-	-	-	-	-	-		-
Investment properties		-	435	445	143	143	445	(302)	-67.9%	445
<i>Revenue Generating</i>		-	435	445	143	143	445	(302)	-67.9%	445
<i>Improved Property</i>		-	435	445	143	143	445	(302)	-67.9%	445
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
<i>Operational Buildings</i>		-	-	-	-	-	-	-		-
<i>Municipal Offices</i>		-	-	-	-	-	-	-		-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-		-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-		-
<i>Workshops</i>		-	-	-	-	-	-	-		-
<i>Yards</i>		-	-	-	-	-	-	-		-
<i>Stores</i>		-	-	-	-	-	-	-		-
<i>Laboratories</i>		-	-	-	-	-	-	-		-
<i>Training Centres</i>		-	-	-	-	-	-	-		-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-		-
<i>Depots</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<i>Housing</i>		-	-	-	-	-	-	-		-
<i>Staff Housing</i>		-	-	-	-	-	-	-		-
<i>Social Housing</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
<i>Servitudes</i>		-	-	-	-	-	-	-		-
<i>Licences and Rights</i>		-	-	-	-	-	-	-		-
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		-	62	44	13	44	44	(1)	-1.4%	44
<i>Computer Equipment</i>		-	62	44	13	44	44	(1)	-1.4%	44
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	250	214	-	213	214	(1)	-0.4%	214
<i>Machinery and Equipment</i>		-	250	214	-	213	214	(1)	-0.4%	214
Transport Assets		-	-	-	-	-	-	-		-
<i>Transport Assets</i>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<i>Land</i>		-	-	-	-	-	-	-		-

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									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	30 398	60 217	52 908	7 779	40 650	52 908	12 257	23.2%	52 908

Section 2: Finance

ITEM C/2/294/07/25

COST CONTAINMENT REPORT FOR THE QUARTER ENDING 30 JUNE 2025

Portfolio Comm: Finance & Corporate Services

File Ref: 9/1/3/4

Demarcation: All Wards

Delegation: Council

Attachment: Annexure “A” – Cost Containment report Q4

Report from: Director Financial Services

Date: 16 July 2025

PURPOSE OF THE REPORT

To present the quarterly cost containment report in terms of Municipal Finance Management Act circular 82 and Cost containment policy of Bitou Municipality.

BACKGROUND/DISCUSSION

The municipality has developed a cost containment policy which was adopted by the council in January 2020. This policy document seeks to implement National Treasury Cost Containment Regulation and MFMA Circulars applicable to Cost Containment. The object of the Policy, in line with Sections 62(1) (a), 78(1) (b), 95(a) and 105(1) (b) of the Act, is to ensure that resources of the Municipality are used effectively, efficiently and economically by implementing the cost containment regulations. This policy seeks to encourage the reduction and excessive spending on the items listed on the attached annexure.

EXECUTIVE SUMMARY

The cost containment quarterly performance is measured by comparing the current financial year’s fourth quarter figures with the previous year’s figures during that time. As can be seen on Annexure A, the municipality has enforced the cost containment policy. It is evident that in most expenditure categories, the municipality is spending less in the current financial year when compared to the previous year, however, with Accommodation we are paying more compared to last year due to the students that attended traffic college. Considering the current financial performance, it is necessary to further apply savings and austerity measures in all expenditure categories as well as to ensure that value for money is attained in all procurement processes and when expenditure decisions are made, this will aid in financial recovery and ultimately ensure the financial sustainability of the municipality.

FINANCIAL IMPLICATIONS

Financial implications are attached to the Annexure

Section 2: Finance

RELEVANT LEGISLATION

Municipal Finance Management Act circular 82
Cost Containment Regulation
Bitou Municipality Cost Containment policy

RECOMMENDED BY THE MUNIICIAL MANAGER

That Council takes note of the Cost Containment report for the quarter ending 30 June 2025.

WC047_2025_Q4_Cost Containment In-Year Report

Measures	BUDGET 2024/25	Q4 Actuals	Savings	BUDGET 2023/2024	Q4 Actuals
	R'000	R'000	R'000	R'000	R'000
Use of consultants	71 001 936,00	12 248 831,44	(19 106 408,27)	96 670 089,00	31 355 239,71
Vehicles used for political office-	92 000,00	-	(32 560,00)	372 700,00	32 560,00
Travel and subsistence	2 412 303,00	582 131,83	124 379,29	2 093 378,00	457 752,54
Domestic accomodation	2 940 721,00	703 331,08	262 394,07	1 177 726,00	440 937,01
Sponsorship, events and caterin	2 109 840,00	267 669,38	(32 793,45)	2 224 057,00	300 462,83
Communication	3 123 750,00	707 943,53	28 168,87	3 136 721,00	679 774,66
Other related expenditure items	34 242 088,00	8 248 038,68	(1 772 063,20)	48 505 541,00	10 020 101,88
Total	115 922 638,00	22 757 945,94	(20 528 882,69)	154 180 212,00	43 286 828,63

Section 2: Finance

ITEM C/2/297/07/25

PAYMENT CERTIFICATE PROJECT SPECIFIC APPOINTMENT SCM/2023/85/ENG – WATER PROFESSIONAL ENGINEERING SERVICES FOR A MULTI-YEAR PERIOD ENDING JUNE 2026 WADRIFT DAM AND NATURES VALLEY WTW UPDGRADE

Portfolio Comm: Finance & Corporate Services
File Ref: 8/1/5/5/2

Demarcation: All Wards
Delegation: Council

Attachments: none

Report from: Chief Financial Officer

Author: Chief Financial Officer

Date: 17 July 2025

PURPOSE OF THE REPORT

To report on the payment certificate and the expenditure incurred for work done for Wittedrift Dam project and Nature Valley WTW Upgrade.

BACKGROUND

Bitou Municipality on the south coast, receives its bulk water supply from a range of sources. These include abstractions from the Keurbooms River, the Roodefontein Dam on the Piesang River as well as contributions from groundwater wellfields and a desalination plant. The tourism focussed nature of the town exposes it to periodic high water demand periods, typically the Easter and the December school holidays.

Given the above challenge, over the years a range of bulk water supply scenarios were explored, and the Wittedrift Dam scheme was preferred. This compelled the municipality to source a service provider to conduct a study that will assist in compiling and developing the requisite reports as per the Regional Bulk Infrastructure Grant (RBIG) Implementation Readiness Study (IRS) process.

This process covers four stages namely, scoping, technical feasibility, preliminary designs and implementation readiness of the proposed dam. The purpose of the technical feasibility study was to establish the required water infrastructure needs and balance these against the existing water resources and infrastructure. It aims to identify and assess a range of options and then put forward the most feasible option that addresses the identified need. Proposals were received from various service providers for the proposal for planning studies for the Bitou Bulk Water Supply – Wittedrift Dam from a panel of service providers.

Upon the evaluation of the panel of service providers, a panel was appointed based on the ranking method. This method permits the municipality to allocate work as per the rank provided the within the ranking the other panel will not be interested in the allocated works and then another service provided will then be appointed.

Section 2: Finance

DISCUSSIONS

As per the ranking of five service providers, Zutari (PTY) LTD was ranked number 4 for the water services component. According to the ranking for the allocation of work, number 1 within the rank was supposed to have been allocated work which was not the case in this instance hence number 4 was allocated with the works. The rationale behind such allocation was premised from a natural continuation concept.

The “natural continuation” on a project refers to the logical next phase or extension of an existing project, building upon its scope and addressing new needs or opportunities. This could involve expanding the scope, deepening the impact, or adapting the project to changing circumstances. This process of appointing consultants is also expressed in the SCM Practice Note Number: SCM 3 of 2003 as per the Framework for Supply Chain Management (Section 74(4)(c) of the PFMA, dealing with the appointment of consultants through a bidding process. The Practice note states that a task that represents a natural continuation of previous work carried out by the firm requires “single source selection”.

In the 2023/24 audit, the AGSA raised some concerns on the way the ranking was implemented, and, in their view, it appeared that our ranking was not followed as per the service providers that were appointed, in this instance the municipality was using the rotation method. This triggered the municipality to revisit its method and to comply to the ranking as per the award to the panel. And this matter of Zutari was then identified as non-adherence to the award method of ranking, where Zutari was ranked as number 4 and was the one allocated work. This particular arrangement has an element of irregular expenditure due to the non-adherence to the ranking method as per the award.

Subsequent to this discovery, Western Cape Provincial Treasury (WCPT) was consulted for their advice and based on the discussion it appears that the municipality did not follow the prescribed award method as per the panel. This then have a potential of purported irregular expenditure. This view ensued in the discussion with the WCPT, and they undertook to provide a written view and advice to the municipality to deal with the matter.

The challenge that the municipality is faced currently, is the outstanding invoice for the work done based on the appointment of a service provider, in this instance Zutari for an amount of R511 031.83 certificate number: 206504 dated 18 June 2025. The other amounts owed to Zutari for work done for a total amount of R399 495.80 for invoices: 204742; 205337 and 206308. However, there is no trace that the Purchase Order was sourced prior to commencement of the works by the service provider. The service provider was appointed by the municipality and performed work according to the scope imposed by the municipality. The MFMA section 65 and the MFMA Circular 49 outlines the responsibilities of the Accounting Officer by ensuring that all payments owing by the municipality must be paid within 30 days of receiving the relevant invoice or statement. When the Accounting Officer fails to comply with the provisions of the MFMA, he or she commits an act of financial misconduct as per section 171(1)(b) of the MFMA, in this instance the non-payment of supplies in excess of 30 days. This might lead to the accounting officer being guilty of an offence and be liable for penalties in terms of section 174 of the MFMA.

These non-adherence to payment of supplies might also lead to litigations where the applicant will approach the courts for non-payment of invoices by municipalities for work done. In the litigation process, the non-adherence to the obligation might also attract *mora* interest as dictated by the market. A similar argument was seen between The LR Management Group (Propriety) (the applicant) versus Emfuleni Local Municipality (Respondent): case no; 2023-027863. The judgement was handed down

Section 2: Finance

and the Respondent was ordered to pay amounts owing together with *mora* interest and costs of the applicant.

It is against this background that the Accounting Officer persuade Council to allow the Municipal Manager, Engineering Director and the Chief Financial Officer to authorise the payments to avoid the litigation process, *mora* interest and litigation costs if the service provider were to follow the litigation process. The Municipal Manager to allow the Municipal Public Accounts Committee to investigate this matter further to determine any UIFW&E expenditures and report back to Council with its recommendation.

LEGAL REQUIREMENTS

Local Government: Municipal Finance Management Act (No. 56 of 2003) (MFMA),
Municipal Supply Chain Management Regulations,
Bitou Municipality Supply Chain Management Policy (SCM Policy)
MFMA, Circular 49 on Non-Payment of Obligations December 2023.
Supply Chain Management Practice Note SCM 3 of 2003

EXECUTIVE SUMMARY

The Bitou Municipality allocated to the service provider from a panel of consultants through a method of rotation instead of the ranking as per the award made to the panel of consultants. This report intends to persuade Council to allow the Municipal Manager, Director Engineering Services and the Chief Financial Officer to authorise the payments

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That Council allow the accounting officer to authorise the payment for work done to avoid any possible litigations and consequences that might arise from the litigation process example payment of *moira* interest, payment of litigation costs for the applicant and non-adherence to section 65 of the Municipal Finance Management Act.
2. That Council subject the report to Municipal Public Accounts Committee to determine if there is any possible irregular expenditure and determine its occurrence and report back to council with its recommendations.

SECTION 5
ENGINEERING SERVICES

Section 5: Engineering Services

ITEM C/5/226/07/25

BUDGET FACILITY FOR INFRASTRUCTURE (BFI) FUNDING APPLICATION PROGRAMME

Portfolio Comm: Engineering & Community Services
File Ref: 5/7/1/12

Demarcation: All Wards
Delegation: Council

Report from: Director Engineering Services

Author: Manager Programme Management Unit (PMU)

Date: 08 July 2025

PURPOSE OF THE REPORT

For Council to consider the proposed programme for the Budget Facility for Infrastructure (BFI) Application.

BACKGROUND/DISCUSSION

The Budget Facility for Infrastructure (BFI) is a South African government initiative designed to improve the planning, funding, and implementation of large infrastructure projects that are financed from the national budget. It was introduced by the National Treasury to strengthen public investment management and ensure that infrastructure spending delivers value for money.

Key Objectives of the BFI:

- Improve project quality by subjecting major infrastructure proposals to a rigorous appraisal process before funding is allocated.
- Promote efficiency in public infrastructure investment.
- Ensure strategic alignment with national priorities and fiscal sustainability.
- Support transparent, fair and evidence-based budgeting for infrastructure.

How it Works:

Public entities and departments submit large-scale infrastructure proposals to the BFI for evaluation. Proposals go through a technical review to assess feasibility, alignment with national strategies (like the National Development Plan), and cost-effectiveness. Only projects that pass this review and meet predefined criteria are recommended for funding through the Medium-Term Expenditure Framework (MTEF). Projects can receive funding for preparation, implementation, or blended finance support (e.g., public-private partnerships).

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Funding Categories:

1. Project Preparation Support – Funding for feasibility studies, design, and procurement readiness.
2. Capital Funding – For implementation of infrastructure projects.
3. Blended Finance Support – In cases where public and private funding are combined.

Target Sectors:

1. Includes infrastructure in transport, water, sanitation, energy, human settlements, health, education, and ICT sectors.

The Budget Facility for Infrastructure (BFI) requires infrastructure proposals to meet a minimum capital cost threshold of R 1 billion to be eligible.

In order to be in a position to start the BFI application process, the identified projects must be at Implementation Ready, i.e. the Implementation Readiness Studies must be completed. These studies include, but is not limited to preliminary designs, environmental impact assessments, geotechnical investigations, etc.

PROJECTS

The project listed in the table below have been identified to for part of the BFI application. These projects have a combined budget requirement estimated to be R 1,5 billion excl. VAT.

Service	No	Project Name	Est Budget Required excl VAT
Sanitation	1	GREEN VALLEY BULK OUTFALL SEWER RISING MAINS & PUMPSTATION	135,000,000
	2	KWANOKUTHULA BULK OUTFALL SEWER RISING MAINS & PUMPSTATION	120,000,000
	3	KURLAND SEWER PS, RISING MAINS & OUTFALL SEWER (HOUSING)	40,000,000
	4	UPGRADING OF THE BULK WATER & SEWERAGE INFRASTRUCTURE IN THE GREATER KERBOOMS AREA (SEWERAGE)	100,000,000
	5	UPGRADING OF THE GANSE VALLEI WWTW	300,000,000
Water	1	UPGRADING OF THE BULK WATER SUPPLY PIPELINE FROM PLETT WTP TO MATJIESFONTEIN RESERVOIR	165,000,000
	2	UPGRADING OF THE BULK WATER SUPPLY PIPELINE FROM N2 TO GREEN VALLEY	60,000,000
	3	GREEN VALLEY PUMP STATION AND RESERVOIR	50,000,000
	4	UPGRADING OF THE BULK WATER AND SEWERAGE INFRASTRUCTURE IN THE GREATER KEURBOOMS AREA (WATER)	100,000,000
	5	UPGRADING OF THE KURLAND BULK WATER SOURCES, TREATMENT WORKS, RESERVOIR AND BULK SUPPLY PIPELINES	210,000,000
	6	PLANNING STUDIES FOR THE BITOU BULK WATER SUPPLY SCHEME (WADRIFT DAM)	200,000,000

Section 5: Engineering Services

PROGRAMME

Funding has been made available over the 2025/26, 2026/27 and 2027/28 financial years to complete the Implementation Readiness Studies required to prepare the BFI applications. The programme is based on the funding availability for the selected projects over the next three financial years.

Based on the current funding, it is anticipated that the BFI application can be prepared and submitted in the first half of the 2028/29 financial year with approval expected in the second part of the financial year.

It is expected that the funds will be gazetted for the 2030/31 financial year onwards. It is understood that the funds are only available for three financial years. Construction can therefore commence in the 2030/31 financial year.

The 2029/30 financial year will be used for the detailed design and procurement of contractors and it is proposed to use the Municipality's co-funding portion to fund this work. This will enable construction to commence as soon as the funding becomes available in 2030/31.

The proposed application programme is shown below.

Bitou Municipality - BFI Funding Application Programme

Service	Project Name	Description	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Sanitation	GREEN VALLEY BULK OUTFALL SEWER RISING MAINS & PUMPSTATION	Implementation Readiness Study (IRS)									
	KWANOKUTHULA BULK OUTFALL SEWER RISING MAINS & PUMPSTATION	Implementation Readiness Study (IRS)									
	KURLAND SEWER PS, RISING MAINS & OUTFALL SEWER (HOUSING)	Implementation Readiness Study (IRS)									
	UPGRADING OF THE BULK WATER & SEWERAGE INFRASTRUCTURE IN THE GREATER KERBOOMS AREA (SEWERAGE)	Implementation Readiness Study (IRS)									
	UPGRADING OF THE GANSE VALLEI WWTP	Implementation Readiness Study (IRS)									
	UPGRADING OF THE BULK WATER SUPPLY PIPELINE FROM FLETT WTP TO MATJIESFONTEIN RESERVOIR	Implementation Readiness Study (IRS)									
Water	UPGRADING OF THE BULK WATER SUPPLY PIPELINE FROM N2 TO GREEN VALLEY	Implementation Readiness Study (IRS)									
	GREEN VALLEY PUMP STATION AND RESERVOIR	Implementation Readiness Study (IRS)									
	UPGRADING OF THE BULK WATER AND SEWERAGE INFRASTRUCTURE IN THE GREATER KERBOOMS AREA (WATER)	Implementation Readiness Study (IRS)									
	UPGRADING OF THE KURLAND BULK WATER SOURCES, TREATMENT WORKS, RESERVOIR AND BULK SUPPLY PIPELINES	Implementation Readiness Study (IRS)									
	PLANNING STUDIES FOR THE BITOU BULK WATER SUPPLY SCHEME (WADRIFT DAM)	Implementation Readiness Study (IRS)									
BUDGET FACILITY FOR INFRASTRUCTURE (BFI)		Preparation, Submission and Approval									
		Detailed Design & Procurement									
		Construction									

Section 5: Engineering Services

FINANCIAL IMPLICATION

The Municipality could expect a co-founding contribution in the order of R150 - R 200 million (to be confirmed at the time of application) based on the George BFI application.

Any delays in project funding will delay the preparation and submission of the BFI application.

NOTES

It must be noted that the Programme Management Unit (PMU) has no prior experience with the preparation and submission of a BFI application. The information presented in this report is based on the best available information at this time. The PMU will endeavor to educate itself on the BFI process to ensure that a successful BFI application can be made in due course.

RELEVANT LEGISLATION

- Municipal Finance Management Act
- Preferential Procurement Policy Framework Act
- Supply Chain Management Regulations
- Construction Industry Development Board Act and Regulations
- National Environmental Management Act and Regulations
- Occupational Health & Safety Act 1993 and Construction Regulations

RECOMMENDED BY THE MUNICIPAL MANAGER

That the Council takes cognisance of the proposed Budget Facility for Infrastructure Application programme.