

BITOU LOCAL MUNICIPALITY



**Quarterly Budget Statement in
accordance with MFMA Section
52(d), for the quarter ended
30 June 2025**

BITOU LOCAL MUNICIPALITY

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Glossary

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

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Legislative Framework

This report has been prepared in terms of the following enabling legislation. The Municipal Finance Management Act – No. 56 of 2003 Section 52 Quarterly budget statements. Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations (MBRR)

PART 1 – IN-YEAR REPORT

Section 1 – Quarter 4 Report

1.1 In-Year Report – Quarterly Budget Statement

The report outlines the financial performance and position of the municipality for the quarter ended 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.

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

As can be seen on the C7 Cash flow statement, the current cash, and cash equivalents as at the end of the 4th quarter 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 quarterly budget statement and supporting documentation for the quarter ended 30 June 2025.

Section 3 – Executive Summary

3.1 Introduction

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

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Consolidated performance

| WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | 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 for the quarter ending June 2025 amounts to R89.4 million This, however, exclude revenue from capital contributions.

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.

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.

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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 s 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 as at end of quarter 3 amounts to R165.6 million.

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Conclusion on Financial Position and performance

The municipality is reporting a deficit at quarter end 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 Quarterly budget statements

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

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

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

See tables below C1 and C3 for the quarter ended 30 June 2025.

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WC047 Bitou - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter

| 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 | 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) - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | |
| Vote 1 - Council | | - | 3 004 | 3 004 | - | 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 |

BITOU LOCAL MUNICIPALITY

Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter

| Vote Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
|--|------------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 3 - Community Services | | 3 636 | 5 405 | 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 | Q1-YTD Expenditure | Q2-YTD Expenditure | Q3-YTD Expenditure | Q4-YTD Expenditure |
|--|-----------------------|-----------------------|---------------------|----------------------|----------------------|-----------------------|
| MIG | 18 895 912,00 | 18 895 912,00 | 3 585 591,57 | 8 494 685,76 | 14 131 186,98 | 18 895 911,99 |
| WATER SERVICE INFRASTRUCTURE GRANT | 10 434 783,00 | 10 434 783,00 | - | 1 582 362,83 | 2 784 373,87 | 7 598 960,67 |
| INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT | 16 650 000,00 | 10 027 000,00 | 9 000,00 | 607 975,00 | 1 253 607,89 | 5 082 204,17 |
| HUMAN SETTLEMENTS DEVELOPMENT PARTNERSHIP GRANT | 60 351 000,00 | 46 470 270,00 | 1 228 728,34 | 19 624 398,33 | 36 648 421,77 | 45 781 332,13 |
| FIRE SERVICES CAPACITY GRANT | 980 000,00 | 980 000,00 | - | - | 980 000,00 | 980 000,00 |
| LIBRARY CONDITIONAL GRANT | 304 345,00 | 304 348,00 | - | - | - | - |
| AFR | 25 510 549,00 | 28 593 211,00 | 94 950,00 | 4 141 513,78 | 11 470 078,97 | 23 704 991,15 |
| BORROWINGS | 50 033 373,00 | 35 374 692,00 | 18 785,16 | 4 160 417,02 | 10 988 228,41 | 22 687 226,81 |
| TOTAL | 183 159 962,00 | 151 080 216,00 | 4 937 055,07 | 38 611 352,72 | 78 255 897,89 | 124 924 679,09 |

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

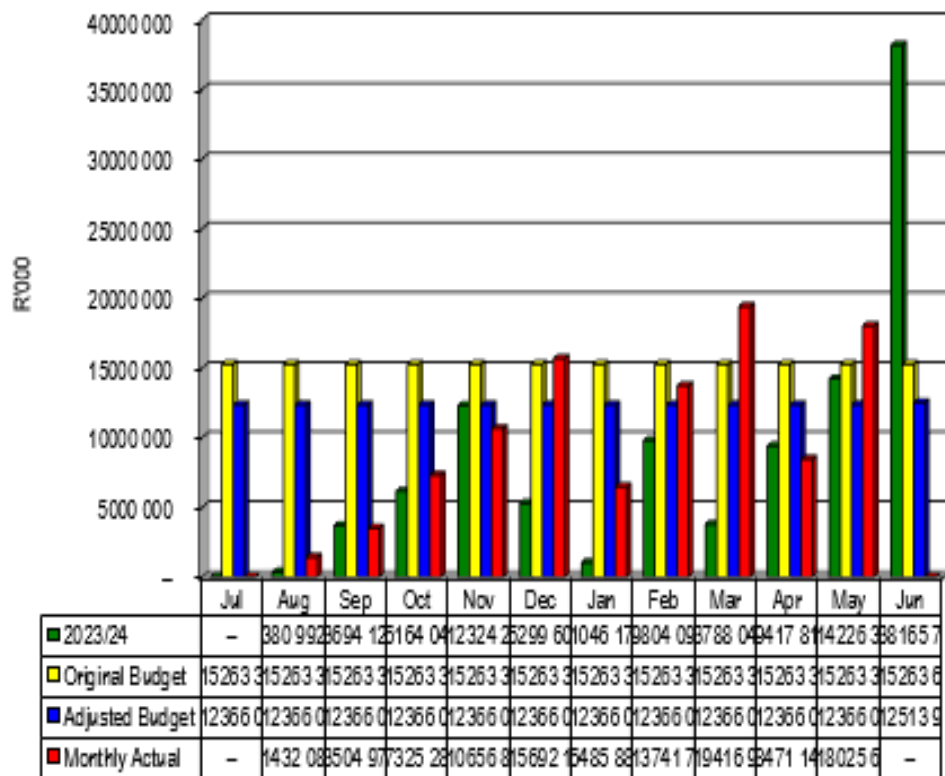
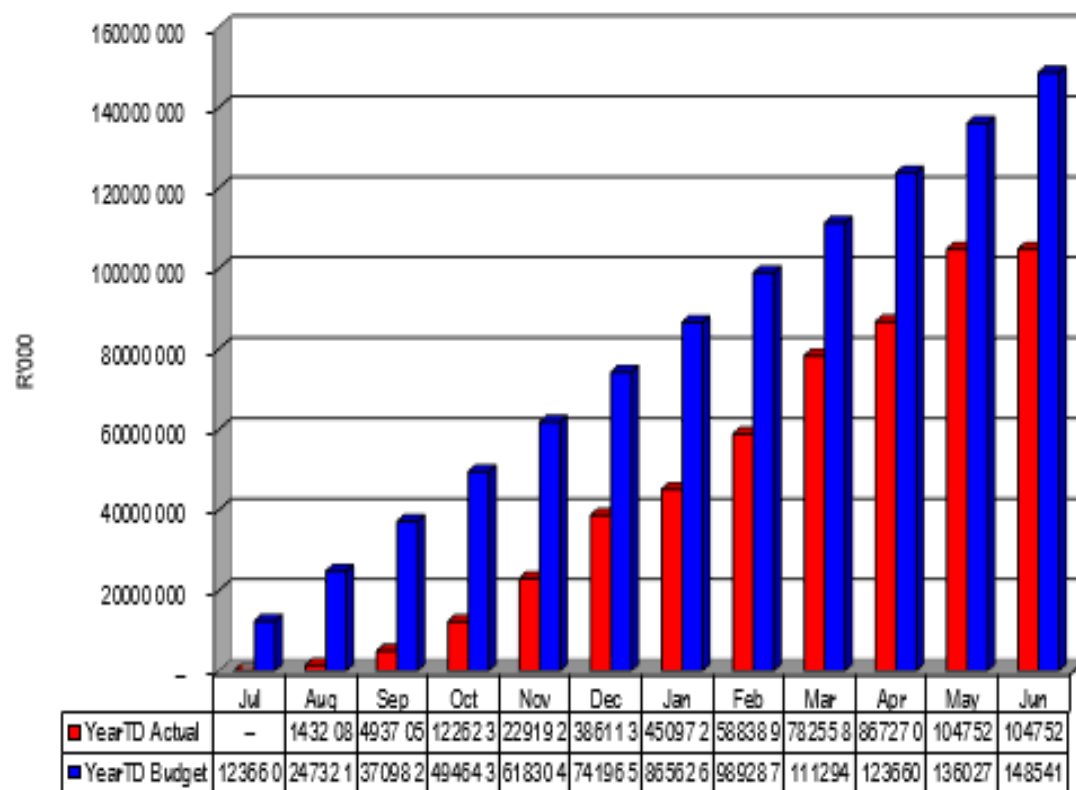


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter

| Description | Ref | 2023/24 | Budget Year 2024/25 | | | |
|---|-----|------------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD Actual | Full Year Forecast |
| R thousands | | | | | | |
| ASSETS | 1 | | | | | |
| Current assets | | | | | | |
| Cash and cash equivalents | | 165 432 | 60 220 | 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 - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|------------------|-----------------|------------------|------------------|-----------------|--------------|--------------------|
| Description | Ref | 2023/24 | Budget Year 2024/25 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual | YearTD Budget | YTD Variance | YTD Variance | 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 - Q4 Fourth Quarter

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.to 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 | - | - |

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 quarter 4 is 87%. See below debtor payment percentage breakdown achieved for the quarter and year to date.

| 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

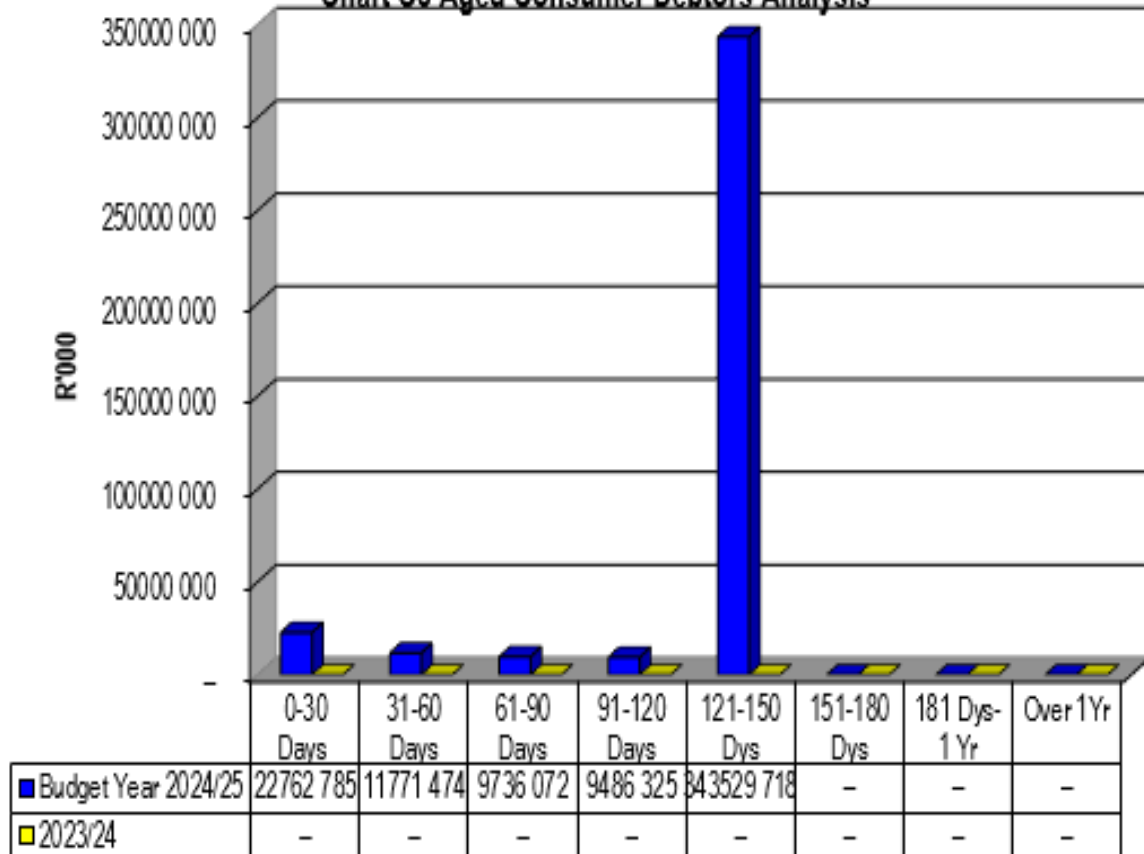
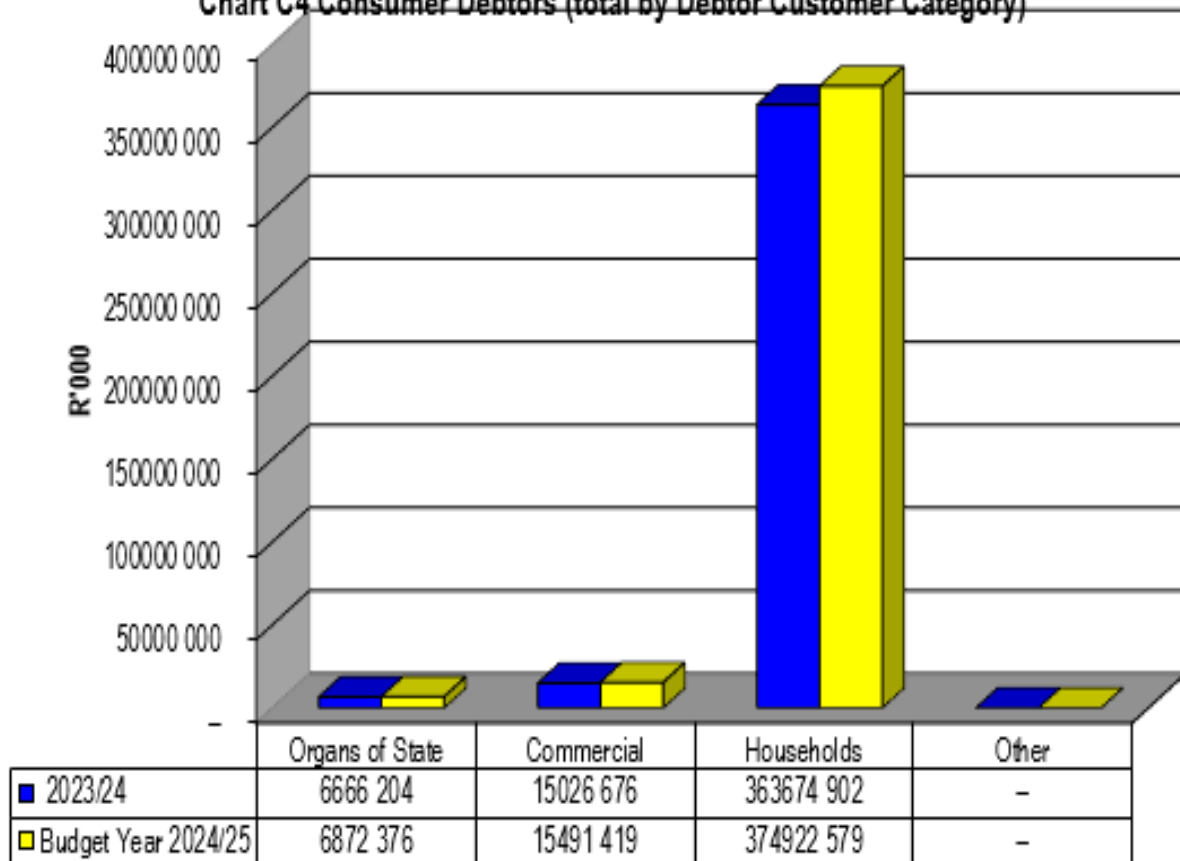


Chart C4 Consumer Debtors (total by Debtor Customer Category)



BITOU LOCAL MUNICIPALITY

Section 6 – Creditors' age analysis

6.1 Supporting Table SC4

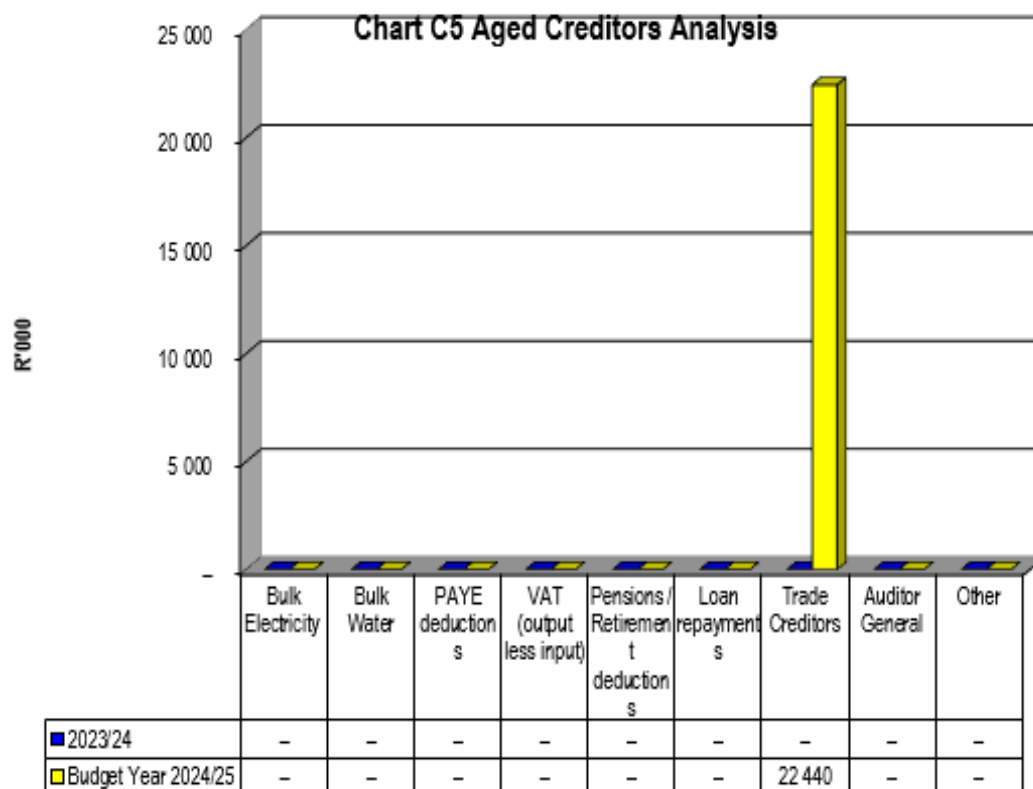
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter

| Description | NT Code | Budget Year 2024/25 | | | | | | | | | Prior year totals for chart (same period) |
|---|---------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|-------|---|
| | | 0 - 30 Days | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total | |
| R thousands | | | | | | | | | | | |
| Creditors Age Analysis By Customer Type | | | | | | | | | | | |
| Bulk Electricity | 0100 | - | - | - | - | - | - | - | - | - | - |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 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 - Q4 Fourth Quarter | | | | | | | | | | | | | | |
|--|-----|-------------------------|-----------------------|-----------------------------------|---------------------------------------|--------------------|----------------------------|-------------------------|------------------------------|--------------------|----------------------------|---|----------------------|--------------------|
| 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 |

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.

BITOU LOCAL MUNICIPALITY

Municipal manager's quality certification

Municipal manager's quality certification

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

QUALITY CERTIFICATE

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

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

Ending 30 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

22/07/2025

Bitou Municipality
4th Quarter SDBIP Report 2024/2025

| KPI Ref | Responsible Directorate | KPI | Unit of Measurement | Quarter ending June 2025 | | | | | | Overall Performance for Quarter ending September 2024 to Quarter ending June 2025 | | |
|---------|---------------------------------|--|---|--------------------------|--------|-----|---|---|--------|---|----|--|
| | | | | Target | Actual | R | Performance Comment | Corrective Measures | Target | Actual | R | |
| TL1 | Office of the Municipal Manager | Submit the Risk Based Audit Plan (RBAP) for the 2025/26 financial year to the Audit Committee by 30 June 2025 | Risk Based Audit Plan compiled and submitted to the Audit Committee | 1 | 1 | G | [D37] Chief Audit Executive: Submitted to APAC Quarter 3 Meeting - 20 May 2025 (June 2025) | | 1 | 1 | G | |
| TL2 | Office of the Municipal Manager | Complete 90% of audits as scheduled in the RBAP applicable for 2024/25 by 30 June 2025 (Actual audits completed divided by the audits scheduled for the year) x100 | % of audits completed | 90% | 95% | G2 | [D38] Chief Audit Executive: As at 30 June 2025, the IA Plan was 95% complete (June 2025) | | 90% | 95% | G2 | |
| TL3 | Office of the Municipal Manager | Complete the annual risk assessment for 2025/26 and submit to the RMC by 31 March 2025 | Risk assessment completed and submitted to the RMC | 0 | 0 | N/A | | | 1 | 1 | G | |
| TL4 | Office of the Municipal Manager | Review and submit the IDP for the 2025/26 financial year to Council by 31 May 2025 | Draft IDP compiled and submitted to Council | 1 | 1 | G | [D40] Senior Manager Governance and Compliance: Review and submit the IDP for the 2025/26 financial year to Council by 31 May 2025 [TL4] (June 2025) | | 1 | 1 | G | |
| TL5 | Office of the Municipal Manager | Conduct the Mid-year Performance Evaluations of the section 57's employees by 28 February 2025 | Number of evaluations completed | 0 | 0 | N/A | | | 1 | 1 | G | |
| TL6 | Office of the Municipal Manager | Conduct the Final Performance Evaluation of the section 57's employees for the 2023/24 by 30 December 2024 | Number of evaluations completed | 0 | 0 | N/A | | | 1 | 1 | G | |
| TL7 | Office of the Municipal Manager | Spend 95% of the municipal capital budget on capital projects by 30 June 2025 {(Actual amount spent on projects /Total amount budgeted for capital projects)x100} | % budget spent | 95% | 84% | O | [D43] Municipal Manager: 84% of the municipal capital budget has been spend. (June 2025) | [D43] Municipal Manager: Earlier demand management planning to be done in future years. (June 2025) | 95% | 84% | O | |
| TL8 | Office of the Municipal Manager | Review the Organisational Structure by 30 May 2025 | Organisational Structure reviewed by 30 May 2025 | 1 | 0 | G | | | 1 | 1 | G | |
| TL9 | Financial Services | Provide subsidies for free basic services to indigent households as at 30 June 2025 | Number of indigent households receiving subsidies for free basic services as per Financial System | 5 100 | 5 008 | O | [D94] Manager: Revenue Services: The total subsidised indigent are lower that the anticipated number of 5 100 at 30 June 2025. This number fluctuates during the year based on new applications received but also reduce due to verifications performed that renders some indigents no longer indigent. (June 2025) | [D94] Manager: Revenue Services: The number receiving subsidies are as per applications received that meet the requirements. The section continues to process new applications daily. (June 2025) | 5 100 | 5 008 | O | |

| | | | | | | | | | | | |
|------|--------------------|---|--|--------|--------|----|--|--|--------|--------|----|
| TL10 | Financial Services | Number of residential properties with piped water which are connected to the municipal water infrastructure network and billed for the service as at 30 June 2025 | Number of residential properties billed for piped water | 16 750 | 16 635 | O | [D95] Manager: Revenue Services: 16 635 Residential properties were connected and billed as at 30 June 2025 (June 2025) | [D95] Manager: Revenue Services: The number is depended on new property being built and connected to the water network (June 2025) | 16 750 | 16 635 | O |
| TL11 | Financial Services | Number of residential properties with electricity which are connected to the municipal electrical infrastructure network(credit and prepaid electrical metering and excluding Eskom areas) and billed for the service as at 30 June 2025 | Number of residential properties billed credit meter and prepaid meters connected to the network | 15 200 | 15 511 | G2 | [D96] Manager: Revenue Services: 15 511 residential properties connected and billed for electricity a at 30 June 2025 (June 2025) | [D96] Manager: Revenue Services: N/A (June 2025) | 15 200 | 15 511 | G2 |
| TL12 | Financial Services | Number of residential properties with sanitation services to which are connected to the municipal waste water (sanitation/sewerage) network & are billed for sewerage service, irrespective of the number of water closets (toilets) as at 30 June 2025 | Number of residential properties which are billed for sewerage | 15 000 | 15 293 | G2 | [D97] Manager: Revenue Services: 15 293 residential households were connected and billed for sewerage as at 30 June 2025 (June 2025) | [D97] Manager: Revenue Services: N/A (June 2025) | 15 000 | 15 293 | G2 |
| TL13 | Financial Services | Number of residential properties for which refuse is removed from, once per week and billed for the service as at 30 June 2025 | Number of residential properties which are billed for refuse removal | 15 200 | 15 539 | G2 | [D98] Manager: Revenue Services: 15 539 residential households were receiving and billed for refuse collection at 30 June 2025 (June 2025) | [D98] Manager: Revenue Services: N/A (June 2025) | 15 200 | 15 539 | G2 |
| TL14 | Financial Services | Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2025 (Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100 | % of debt to revenue | 20% | 18.62% | B | [D99] Manager: AFS, Treasury and Accounting: see calculation (June 2025) | | 20% | 18.62% | B |
| TL15 | Financial Services | Financial viability measured in terms of the outstanding service debtors as at 30 June 2025 ((Total outstanding service debtors (net debtors)/ revenue received for services)X100) | % of outstanding service debtors | 11.80% | 16.84% | R | [D100] Manager: AFS, Treasury and Accounting: See Calculation (June 2025) | [D100] Manager: AFS, Treasury and Accounting: The actual could change significantly after the finalization of the Annual Financial Statements. (June 2025) | 11.80% | 16.84% | R |
| TL16 | Financial Services | Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2025 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)) as per Circular 71 | Number of months it takes to cover fix operating expenditure with available cash | 1.5 | 3.31 | B | [D101] Manager: AFS, Treasury and Accounting: See Calculations (June 2025) | | 1.5 | 3.31 | B |
| TL17 | Financial Services | Achieve a debtor payment percentage of 90% by 30 June 2025 (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100 | % debtor payment achieved | 90% | 88.23% | O | [D102] Manager: AFS, Treasury and Accounting: See calculations (June 2025) | [D102] Manager: AFS, Treasury and Accounting: The actual figure could change after the finalization of the Annual Financial Statements (June 2025) | 90% | 88.23% | O |

| | | | | | | | | | | | |
|------|----------------------|---|---|-------|--------|----|---|---|-------|--------|----|
| TL18 | Corporate Services | Percentage of people from employment equity target groups employed in the three highest levels of management in compliance with the municipality's approved employment equity plan by 30 June 2025 {(Number of people from employment equity target groups/total vacant positions in terms of equity)x 100} | % of people employed | 50% | 50% | G | [D156] Senior Manager Human Resources: 50 Percentage of people from employment equity target groups were employed in the three highest levels of management within he 2024/2025 financial year. (June 2025) | | 50% | 50% | G |
| TL19 | Corporate Services | Spend 100% of the 0.20% of operational budget on training by 30 June 2025 {(Actual total training expenditure divided by total operational budget)x100} | % budget spent | 0.20% | 0.20% | G | [D157] Senior Manager Human Resources: 0.20% was spend on training and skills programmes in the 2024/2025 financial year. (June 2025) | | 0.20% | 0.20% | G |
| TL20 | Corporate Services | Review the "System of Operational Delegations" and submit to Council by 30 June 2025 | System of operational delegations submitted to Council | 1 | 0 | R | [D158] Senior Manager Legal Services: Target was not met (June 2025) | [D158] Senior Manager Legal Services: Delegation workshop will take place in July (June 2025) | 1 | 0 | R |
| TL21 | Corporate Services | Spend 95% of the allocated capital budget for ICT by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % of budget spent | 95% | 100% | G2 | [D159] Manager Information Communication Technology: 100% of the ICT capital budget was spend (June 2025) | | 95% | 100% | G2 |
| TL22 | Corporate Services | Review the HR Strategy and Plan and submit to Council by 30 May 2025 | HR Strategy and Plan reviewed and submitted to Council by 30 May 2024 | 1 | 0 | R | [D160] Senior Manager Human Resources: HR Strategy was not reviewed, capacity constrains; quotations were requested from Service Providers to assist. (June 2025) | [D160] Senior Manager Human Resources: HR Strategy was not reviewed, capacity constrains; quotations were requested from Service Providers to assist in order to review the HR strategy (June 2025) | 1 | 0 | R |
| TL23 | Corporate Services | Review 5 HR Policies by 31 March | Number of policies reviewed | 0 | 5 | B | [D161] Manager HR Administration: 5 to 7 HR Policies were reviewed and approved by Council in May 2025. (May 2025) | | 5 | 5 | G |
| TL24 | Engineering Services | Limit unaccounted for water to less than 30% by 30 June 2025 {(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified x 100} | % water losses | 30% | 29.60% | B | [D253] Manager: Water & Quality Control: 2024/25 NRW= 29,65 2024/25 Water Loss = 19% (June 2025) | [D253] Manager: Water & Quality Control: Non required (June 2025) | 30% | 29.60% | B |
| TL25 | Engineering Services | Limit unaccounted for electricity to less than 10% as at 30 June 2025 {(Number of units purchased - Number of units Sold (incl free basic electricity) / Number of units purchased) X100} | % unaccounted electricity | 10% | 9.48% | B | [D254] Manager Electrical & Energy Services: KPI TARGET ACHIEVED (June 2025) | [D254] Manager Electrical & Energy Services: Continues audits to lower the achievement (June 2025) | 10% | 9.48% | B |
| TL26 | Engineering Services | Spend 95% of the approved capital budget for Waste Water services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects) | % budget spent | 95% | 98% | G2 | [D255] Manager: Water & Quality Control: 98% of CAPEX FOR Wastewater services spend excluding Human Settlements budget Budget = R 19 723 012,00 Expenditure = R 19 246 116,43 (June 2025) | [D255] Manager: Water & Quality Control: End of FY (June 2025) | 95% | 98% | G2 |
| TL27 | Engineering Services | Spend 95% of the approved capital budget for Electrical & Mechanical services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects) | % budget spent | 95% | 73% | O | [D256] Manager Electrical & Energy Services: Streetlight Poles were delivered late due to quality issues. Contractor could not meet completion deadline for Wittedrift supply cable. (June 2025) | [D256] Manager Electrical & Energy Services: Not applicable (June 2025) | 95% | 73% | O |

| | | | | | | | | | | | |
|------|----------------------|---|---------------------------------|------|------|----|--|--|------|-------|----|
| TL28 | Engineering Services | Spend 95% of the approved capital budget for Water services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} (excluding Fleet and Human Settlements projects) | % budget spent | 95% | 92% | O | [D257] Manager: Water & Quality Control: 92,4% of water CAPEX spend excluding Human Settlement CAPEX budget. Budget R 21 021 406-00 Expenditure R 19 416 034-02 (June 2025) | [D257] Manager: Water & Quality Control: Long lead-time in supply of equipment and extension of contractor on Plett Clearwater project AFR funded, due completion Jul 2025. Roll over of remaining funds with adjustment budget. (June 2025) | 95% | 92% | O |
| TL29 | Engineering Services | Spend 95% of the approved capital budget for Roads & Storm Water services by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100}(excluding Fleet and Human Settlement projects) | % budget spent | 95% | 95% | G | [D258] Manager Roads, Transport and Stormwater Maintenance: 95% expenditure in this financial year (June 2025) | | 95% | 95% | G |
| TL30 | Engineering Services | Spend 100% of MIG Funding allocation by 30 June 2025 {(Total actual MIG expenditure /Total MIG amount budgeted)x100} | % budget spent | 100% | 100% | G | [D259] Manager Programme Management: Spent 99.98% MIG allocation including VAT. (June 2025) | [D259] Manager Programme Management: 100% of MIG allocation was spent excluding VAT. One service provider was not VAT registered and resulted in a minor under expenditure of the MIG allocation inclusive of VAT. (June 2025) | 100% | 100% | G |
| TL31 | Engineering Services | Spend 95% of the allocated capital budget for Fleet Management by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 94% | O | [D260] Manager Programme Management: Over achieved (April 2025) [D260] Manager Programme Management: not required for period (May 2025) [D260] Manager Programme Management: Savings realized on capital budgets (June 2025) | [D260] Manager Programme Management: n/a (April 2025) [D260] Manager Programme Management: n/a (May 2025) [D260] Manager Programme Management: Un avoidable (June 2025) | 95% | 94% | O |
| TL32 | Engineering Services | Conduct 550 potential electricity theft investigations annually by 30 June 2024 | Number of inspections conducted | 150 | 746 | B | [D261] Manager Electrical & Energy Services: KPI Achieved (June 2025) | [D261] Manager Electrical & Energy Services: No Corrective Measure Required (June 2025) | 550 | 1 451 | B |
| TL33 | Engineering Services | Spend 95% of the allocated capital budget for the upgrade of Brakkloof 66kV new to 20MVA transformer from firm capacity and allow for maintenance on existing by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 47% | R | [D262] Manager Electrical & Energy Services: Contract was closed in May 2025 currently under evaluation. (June 2025) | [D262] Manager Electrical & Energy Services: Tender is under evaluation (June 2025) | 95% | 47% | R |
| TL34 | Engineering Services | Spend 95% of the allocated capital budget for the upgrade of Kurland WTW from 0.6 to 1.2 MI by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D263] Manager: Water & Quality Control: 100% Expenditure Allocated budget TOTAL = R 9 548 240 -00 Total expenditure = R 9 548 240-16 100% WSIG = R 7 895 652-00 Borrowings R 1 652 588 -00 (June 2025) | [D263] Manager: Water & Quality Control: Non required (June 2025) | 95% | 100% | G2 |
| TL35 | Engineering Services | Spend 95% of the budget allocated for the Kurland Waste Water Treatment Works (WWTW) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D264] Manager: Water & Quality Control: 100% expenditure on MIG Capital for Kurland WWTW Allocation = R 12 223 012-00 Expenditure = R 12 223 011-99 100% (June 2025) | [D264] Manager: Water & Quality Control: Non required (June 2025) | 95% | 100% | G2 |

| | | | | | | | | | | | |
|------|-----------------------------------|--|--|-----|------|----|---|--|-----|------|----|
| TL36 | Community Services | Review and submit the Disaster Management Plan to Council by 31 May 2025 | Disaster Management Plan reviewed and submitted to Council | 1 | 0 | R | [D220] Manager Disaster Management: Report will be submitted to council in July 2025 (April 2025) [D220] Manager Disaster Management: Disaster Management plan was not reviewed. (May 2025) | [D220] Manager Disaster Management: Report will be submitted before deadline in future (April 2025) [D220] Manager Disaster Management: Report will be submitted to council in July 2025 (May 2025) | 1 | 0 | R |
| TL37 | Community Services | Spend 95% of the allocated budget for the construction of a regional cemetery at Ebenezer Sanral Road (multi-year project) by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % of budget spent | 95% | 95% | G | [D221] Superintendent: Parks and Recreation: Conceptual design and stormwater management plan has been completed. Preliminary design is underway and is expected to be completed around December 2025 (June 2025) | [D221] Superintendent: Parks and Recreation: Detailed design to follow on completion of Preliminary Design (subject to budget availability) Detailed design and documentation expected to be completed in the 2026/27 (June 2025) | 95% | 95% | G |
| TL38 | Community Services | Spend 95% of the allocated budget for upgrade of Kranshoek Sports field floodlights by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % of budget spent | 95% | 95% | G | [D222] Superintendent: Parks and Recreation: Project completed (June 2025) | | 95% | 95% | G |
| TL39 | Community Services | Submission of the Sports Master Plan to Council for approval by 30 June 2025 | Sports Master Plan submitted | 1 | 1 | G | [D223] Superintendent: Parks and Recreation: The item was referred back in the pre-liminary (June 2025) | | 1 | 1 | G |
| TL40 | Community Services | Develop and submit the Public Safety Plan to Council 30 June 2025 | Public Safety Plan submitted | 1 | 1 | G | [D224] Chief Law Enforcement and Security: Responsible owner is Chief Law Enforcement Officer and not Chief of Traffic (June 2025) | | 1 | 1 | G |
| TL41 | Economic Development and Planning | Spend 95% of the budget allocated for the upgrade of sewer reticulation for 134 Ebenezer (Portion 4) 708 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D288] Manager: Human Settlements: Project is at advanced stage (April 2025) [D288] Manager: Human Settlements: Spent 100% of funding (June 2025) | [D288] Manager: Human Settlements: N/A (April 2025) [D288] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |
| TL42 | Economic Development and Planning | Spend 95% of the budget allocated for the upgrade of sewer reticulation 255 erven Ebenezer (Portion 3) 725 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D289] Manager: Human Settlements: Project in progress and in advance stages (April 2025) [D289] Manager: Human Settlements: Spent 100% of the grant funding (June 2025) | [D289] Manager: Human Settlements: N/A (April 2025) [D289] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |
| TL43 | Economic Development and Planning | Spend 95% of the budget allocated for the construction of sewer reticulation for 100 erven Qolweni/ Bossiesgiff Phase 4B5 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 39% | R | [D290] Manager: Human Settlements: Project is in progress (April 2025) [D290] Manager: Human Settlements: The sewer reticulation portion of the project is complete (June 2025) | [D290] Manager: Human Settlements: Project commenced late due to termination and declined offer by the previous Service Providers (April 2025) [D290] Manager: Human Settlements: The poor performance of the Service Provider which was terminated caused drastic delays in this project (June 2025) | 95% | 39% | R |
| TL44 | Economic Development and Planning | Spend 95% of the budget allocated for the construction of water reticulation for 134 erven Ebenezer (Portion 4) 708 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D291] Manager: Human Settlements: Project in progress (April 2025) [D291] Manager: Human Settlements: Spent 100% of the grant funding (June 2025) | [D291] Manager: Human Settlements: N/A (April 2025) [D291] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |

| | | | | | | | | | | | |
|------|-----------------------------------|--|--|-----|------|----|---|---|-----|------|----|
| TL45 | Economic Development and Planning | Spend 95% of the budget allocated for the construction of water reticulation for 255 erven Ebenezer (Portion 3) 725 by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D292] Manager: Human Settlements: Project is in progress (April 2025) [D292] Manager: Human Settlements: Spent 100% of the grant funding (June 2025) | [D292] Manager: Human Settlements: N/A (April 2025) [D292] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |
| TL46 | Economic Development and Planning | Spend 95% of the budget allocated for the Qolweni/Bossiesgif Phase 4B upgrade of water by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 93% | O | [D293] Manager: Human Settlements: Project in progress (April 2025) [D293] Manager: Human Settlements: Water reticulation is 100% complete (June 2025) | [D293] Manager: Human Settlements: Project commenced late due to termination and offer decline (April 2025) [D293] Manager: Human Settlements: Project was delayed due to the previous Service Provider that was terminated (June 2025) | 95% | 93% | O |
| TL47 | Economic Development and Planning | Spend 95% of the allocated capital budget for the electrification of Ebenezer by 30 June 2025 {(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D294] Manager: Human Settlements: Project is almost complete (April 2025) [D294] Manager: Human Settlements: Spent 100% of the grant funding (June 2025) | [D294] Manager: Human Settlements: N/A (April 2025) [D294] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |
| TL48 | Economic Development and Planning | Spend 95% of the budget allocated for the road network for 255 erven with related stormwater (Ebenezer (portion 3) 725) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D295] Manager: Human Settlements: Project in progress (April 2025) [D295] Manager: Human Settlements: Spent 100% of the grant funding (June 2025) | [D295] Manager: Human Settlements: Journal to correct the overspending will be done before financial year end (April 2025) [D295] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |
| TL49 | Economic Development and Planning | Spend 95% of the budget allocated for the construction of road network for 134 erven with related stormwater (Ebenezer (Portion 4) 708) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 100% | G2 | [D296] Manager: Human Settlements: Project in progress (April 2025) [D296] Manager: Human Settlements: Spent 100% of the grant funding (June 2025) | [D296] Manager: Human Settlements: N/A (April 2025) [D296] Manager: Human Settlements: N/A (June 2025) | 95% | 100% | G2 |
| TL50 | Economic Development and Planning | Review the LED Strategy and submit to Council for consideration by 31 May 2025 | LED Strategy reviewed | 1 | 0 | R | [D297] Manager: LED and Tourism: In a process to acquire funding and appoint a service provider to assist with formulating the LED Strategy (July 2024) | [D297] Manager: LED and Tourism: Budget request was made. Use project management or research fund to support LED Strategy (July 2024) | 1 | 0 | R |
| TL51 | Economic Development and Planning | Spend 95% of the budget allocated for the construction of road network for 100 erven with related stormwater (Qolweni/ Bossiesgif Phase 4) by 30 June 2025{(Total actual capital expenditure /Total capital amount budgeted)x100} | % budget spent | 95% | 41% | R | [D298] Manager: Human Settlements: Project commenced late but in progress (April 2025) [D298] Manager: Human Settlements: Roads are about 75% complete (June 2025) | [D298] Manager: Human Settlements: Progress delayed by decline of offer and termination. On both occasions the tender had to be re-advertised (April 2025) [D298] Manager: Human Settlements: Delays were caused by the previous Service Provider that its contract was terminated (June 2025) | 95% | 41% | R |
| TL52 | Economic Development and Planning | Create 330 job opportunities in terms of the EPWP by 30 September 2025 | Number of job opportunities created | 180 | 0 | R | | | 330 | 1317 | B |
| TL53 | Economic Development and Planning | Review and submit the Housing pipeline to Council by 31 May 2025 | Housing pipeline reviewed and submitted to Council | 1 | 1 | G | [D300] Manager: Human Settlements: Monitored on regular basis. Last submission will be in May 2025 (April 2025) [D300] Manager: Human Settlements: The updated Pipeline has been submitted to Council (May 2025) | [D300] Manager: Human Settlements: Not Applicable (May 2025) | 1 | 1 | G |

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|------|-----------------------------------|--|---|---|---|---|--|---|---|---|---|
| TL54 | Economic Development and Planning | Submit the reviewed Spatial Development Framework (SDF) to Council by 31 May 2025 | Spatial Development Framework (SDF) submitted to Council | 1 | 1 | G | [D301] Manager: Land Use and Planning: SDF not updated so no review required (June 2025) | [D301] Manager: Land Use and Planning: possibly to be reviewed next year (June 2025) | 1 | 1 | G |
| TL55 | Economic Development and Planning | Develop a Growth and Development Implementation Plan (2025/26) and submit to Council for consideration by 30 June 2025 | Growth and Development Implementation Plan submitted to Council | 1 | 0 | R | [D302] Manager: LED and Tourism: Kpi was not met (June 2025) | [D302] Manager: LED and Tourism: The LED Unit is in a process to appoint a service provider will develop a LED Framework which will developed into a Growth and Development Strategy. (June 2025) | 1 | 0 | R |

Overall Summary of Results

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|-----|------------------------|---|-----------|
| N/A | KPI Not Yet Applicable | KPIs with no targets or actuals in the selected period. | 0 |
| R | KPI Not Met | 0% <= Actual/Target <= 74.999% | 9 |
| O | KPI Almost Met | 75.000% <= Actual/Target <= 99.999% | 8 |
| G | KPI Met | Actual meets Target (Actual/Target = 100%) | 17 |
| G2 | KPI Well Met | 100.001% <= Actual/Target <= 149.999% | 15 |
| B | KPI Extremely Well Met | 150.000% <= Actual/Target | 6 |
| N/A | KPI Did Not Occur | KPIs with a target which did not materialise | 0 |
| | Total KPIs: | | 55 |

Report generated on 23 July 2025 at 12:38.