

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.

## BITOU LOCAL MUNICIPALITY

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

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

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

**Virement** – A transfer of budget.

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

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

# BITOU LOCAL MUNICIPALITY

## Legislative Framework

This report is in accordance with the following enabling legislations. The Municipal Finance Management Act (MFMA) – No. 56 of 2003 Section 71 Monthly budget statements. Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations (MBRR)

## PART 1 – IN-YEAR REPORT

### Section 1 – 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.

# BITOU LOCAL MUNICIPALITY

## 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

## **BITOU LOCAL MUNICIPALITY**

### **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.

## **BITOU LOCAL MUNICIPALITY**

### **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.



## **BITOU LOCAL MUNICIPALITY**

### **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.

## BITOU LOCAL MUNICIPALITY

### **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.

# BITOU LOCAL MUNICIPALITY

**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
<b>R thousands</b>									
<b>Financial Performance</b>									
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
<b>Total Revenue (excluding capital transfers and</b>	<b>909 728</b>	<b>973 266</b>	<b>987 511</b>	<b>89 399</b>	<b>966 035</b>	<b>987 511</b>	<b>(21 476)</b>	<b>-2%</b>	<b>987 511</b>
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
<b>Total Expenditure</b>	<b>874 170</b>	<b>970 877</b>	<b>985 578</b>	<b>165 613</b>	<b>852 863</b>	<b>985 578</b>	<b>(132 714)</b>	<b>-13%</b>	<b>985 578</b>
<b>Surplus/(Deficit)</b>	<b>35 558</b>	<b>2 389</b>	<b>1 934</b>	<b>(76 214)</b>	<b>113 172</b>	<b>1 934</b>	<b>111 238</b>	<b>5752%</b>	<b>1 934</b>
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	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>(57 591)</b>	<b>199 759</b>	<b>90 571</b>	<b>109 188</b>	<b>121%</b>	<b>90 571</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>85 897</b>	<b>133 243</b>	<b>90 571</b>	<b>(57 591)</b>	<b>199 759</b>	<b>90 571</b>	<b>109 188</b>	<b>121%</b>	<b>90 571</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>20 172</b>	<b>124 925</b>	<b>148 541</b>	<b>(23 616)</b>	<b>-16%</b>	<b>148 541</b>
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
<b>Total sources of capital funds</b>	<b>104 279</b>	<b>183 160</b>	<b>148 541</b>	<b>20 172</b>	<b>124 925</b>	<b>148 541</b>	<b>(23 616)</b>	<b>-16%</b>	<b>148 541</b>
<b>Financial position</b>									
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
<b>Community wealth/Equity</b>	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 393 387</b>		<b>1 459 788</b>				<b>1 393 387</b>
<b>Cash flows</b>									
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
<b>Cash/cash equivalents at the month/year end</b>	<b>-</b>	<b>105 486</b>	<b>204 041</b>	<b>-</b>	<b>240 665</b>	<b>204 041</b>	<b>(36 624)</b>	<b>-18%</b>	<b>1 192 815</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	26 790	13 579	8 829	7 791	332 197	-	-	-	389 187
<b>Creditors Age Analysis</b>									
Total Creditors	4 207	-	0	-	-	-	22	-	4 230

## BITOU LOCAL MUNICIPALITY

### 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
<b>R thousands</b>										
<b>Revenue by Vote</b>	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
<b>Total Revenue by Vote</b>	2	<b>959 939</b>	<b>1 104 120</b>	<b>1 076 149</b>	<b>108 022</b>	<b>1 052 622</b>	<b>1 076 149</b>	<b>(23 527)</b>	<b>-2,2%</b>	<b>1 076 149</b>
<b>Expenditure by Vote</b>	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
<b>Total Expenditure by Vote</b>	2	<b>874 170</b>	<b>970 877</b>	<b>985 578</b>	<b>165 613</b>	<b>852 863</b>	<b>985 578</b>	<b>(132 714)</b>	<b>-13,5%</b>	<b>985 578</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>85 769</b>	<b>133 243</b>	<b>90 571</b>	<b>(57 591)</b>	<b>199 759</b>	<b>90 571</b>	<b>109 188</b>	<b>120,6%</b>	<b>90 571</b>

# BITOU LOCAL MUNICIPALITY

## Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - 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
<b>R thousands</b>	<b>1</b>									
<b>Multi-Year expenditure appropriation</b>	<b>2</b>									
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
<b>Total Capital Multi-year expenditure</b>	<b>4,7</b>	<b>45 103</b>	<b>149 999</b>	<b>122 258</b>	<b>16 012</b>	<b>105 139</b>	<b>122 258</b>	<b>(17 119)</b>	<b>-14%</b>	<b>122 258</b>
<b>Single Year expenditure appropriation</b>	<b>2</b>									
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
<b>Total Capital single-year expenditure</b>	<b>4</b>	<b>59 208</b>	<b>33 161</b>	<b>26 283</b>	<b>4 160</b>	<b>19 786</b>	<b>26 283</b>	<b>(6 497)</b>	<b>-25%</b>	<b>26 283</b>
<b>Total Capital Expenditure</b>	<b>3</b>	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>20 172</b>	<b>124 925</b>	<b>148 541</b>	<b>(23 616)</b>	<b>-16%</b>	<b>148 541</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>17 223</b>	<b>9 350</b>	<b>10 440</b>	<b>1 446</b>	<b>9 712</b>	<b>10 440</b>	<b>(728)</b>	<b>-7%</b>	<b>10 440</b>
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
<b>Community and public safety</b>		<b>4 207</b>	<b>6 302</b>	<b>7 253</b>	<b>1 424</b>	<b>5 498</b>	<b>7 253</b>	<b>(1 756)</b>	<b>-24%</b>	<b>7 253</b>
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
<b>Economic and environmental services</b>		<b>12 288</b>	<b>47 401</b>	<b>43 636</b>	<b>2 674</b>	<b>32 971</b>	<b>43 636</b>	<b>(10 665)</b>	<b>-24%</b>	<b>43 636</b>
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
<b>Trading services</b>		<b>70 593</b>	<b>120 108</b>	<b>87 211</b>	<b>14 628</b>	<b>76 744</b>	<b>87 211</b>	<b>(10 467)</b>	<b>-12%</b>	<b>87 211</b>
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
<b>Total Capital Expenditure - Functional Classification</b>	<b>3</b>	<b>104 311</b>	<b>183 160</b>	<b>148 541</b>	<b>20 172</b>	<b>124 925</b>	<b>148 541</b>	<b>(23 616)</b>	<b>-16%</b>	<b>148 541</b>
<b>Funded by:</b>										
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
<b>Transfers recognised - capital</b>		<b>44 924</b>	<b>107 616</b>	<b>84 573</b>	<b>7 757</b>	<b>78 338</b>	<b>84 573</b>	<b>(6 235)</b>	<b>-7%</b>	<b>84 573</b>
<b>Borrowing</b>	<b>6</b>	<b>35 920</b>	<b>50 033</b>	<b>35 125</b>	<b>5 765</b>	<b>22 687</b>	<b>35 125</b>	<b>(12 437)</b>	<b>-35%</b>	<b>35 125</b>
<b>Internally generated funds</b>		<b>23 434</b>	<b>25 511</b>	<b>28 843</b>	<b>6 650</b>	<b>23 899</b>	<b>28 843</b>	<b>(4 944)</b>	<b>-17%</b>	<b>28 843</b>
<b>Total Capital Funding</b>	<b>7</b>	<b>104 279</b>	<b>183 160</b>	<b>148 541</b>	<b>20 172</b>	<b>124 925</b>	<b>148 541</b>	<b>(23 616)</b>	<b>-16%</b>	<b>148 541</b>

## 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.

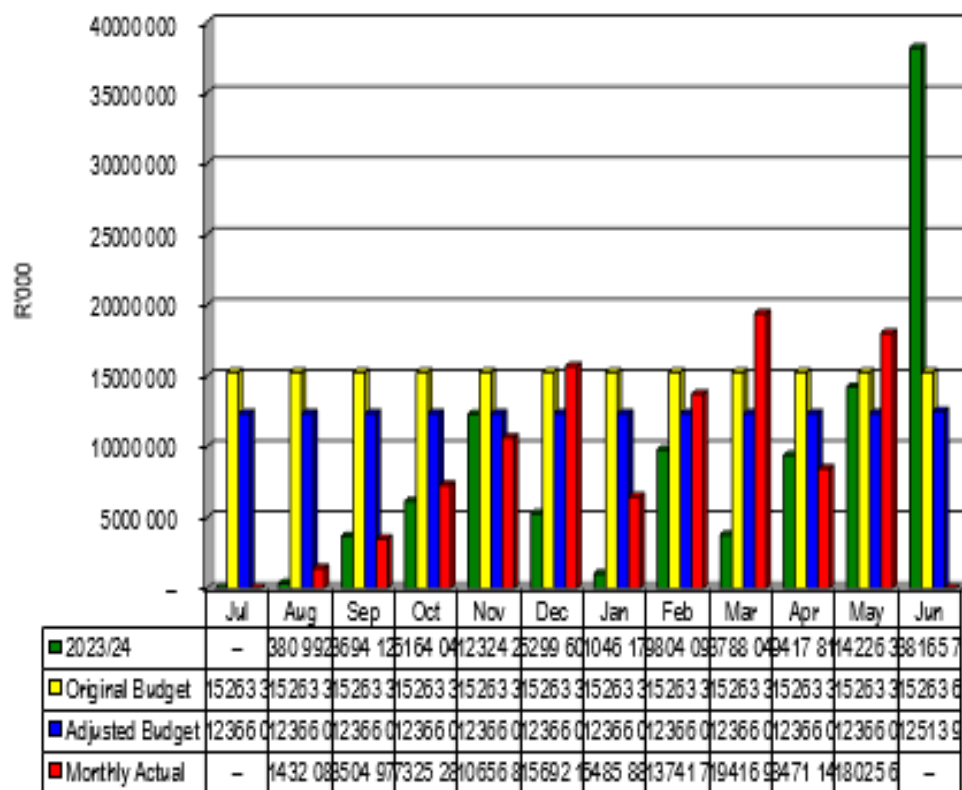
It should be noted that some of the approved capital projects still reflect a 0% spending even after being adjusted downward or shifted to the new financial year as part of the Mid-term adjustment budget, in some cases brought forward to escalate the start of certain projects. The remaining projects 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.

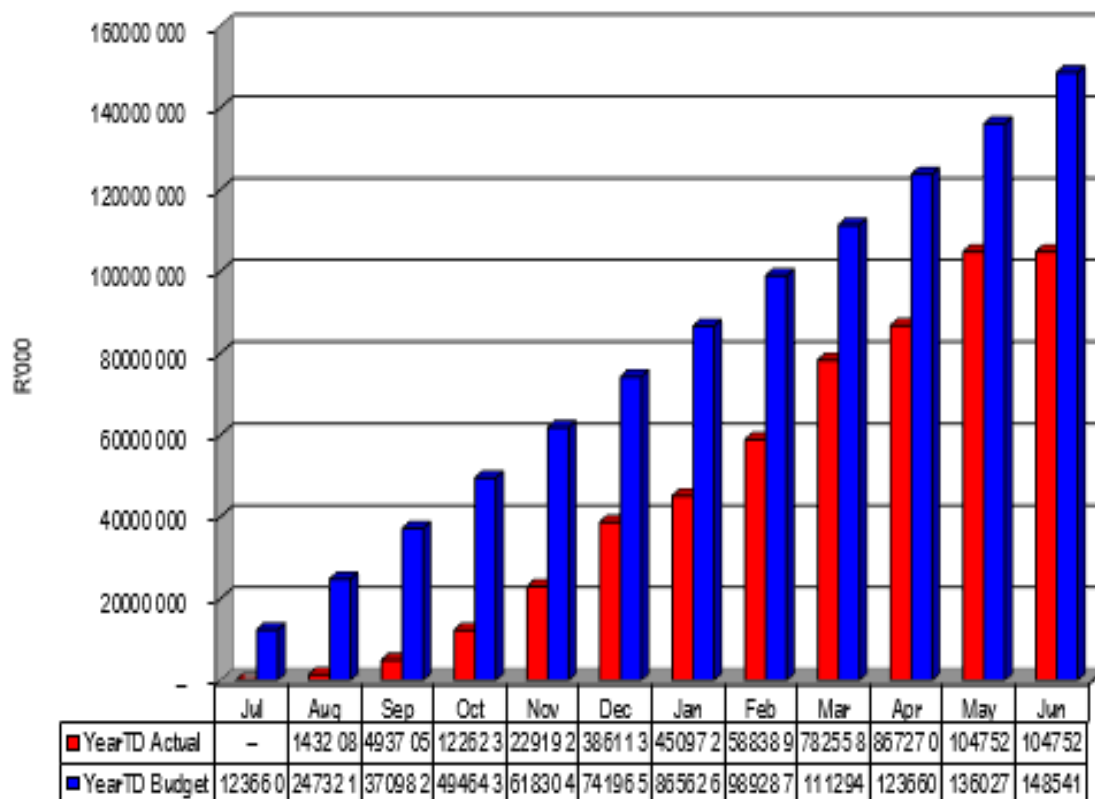
### Capital Grants Analysis

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

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



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



# BITOU LOCAL MUNICIPALITY

## Statement of Financial Position

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

Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>						
<b>ASSETS</b>	1					
<b>Current assets</b>						
Cash and cash equivalents		165 432	60 220	149 202	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
<b>Total current assets</b>		<b>560 528</b>	<b>466 245</b>	<b>606 716</b>	<b>694 882</b>	<b>606 716</b>
<b>Non current assets</b>						
Investment property		14 050	12 692	14 050	14 050	14 050
Property, plant and equipment		1 319 839	1 403 181	1 426 992	1 403 472	1 426 992
Heritage assets		38	35	38	38	38
<b>Total non current assets</b>		<b>1 333 926</b>	<b>1 415 909</b>	<b>1 441 079</b>	<b>1 417 560</b>	<b>1 441 079</b>
<b>TOTAL ASSETS</b>		<b>1 894 455</b>	<b>1 882 153</b>	<b>2 047 795</b>	<b>2 112 442</b>	<b>2 047 795</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>		<b>442 316</b>	<b>439 810</b>	<b>480 235</b>	<b>444 971</b>	<b>480 235</b>
<b>Non current liabilities</b>						
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
<b>Total non current liabilities</b>		<b>192 078</b>	<b>199 510</b>	<b>216 846</b>	<b>207 684</b>	<b>216 846</b>
<b>TOTAL LIABILITIES</b>		<b>634 394</b>	<b>639 320</b>	<b>697 080</b>	<b>652 654</b>	<b>697 080</b>
<b>NET ASSETS</b>	2	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 350 715</b>	<b>1 459 788</b>	<b>1 350 715</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
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
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 260 061</b>	<b>1 242 834</b>	<b>1 393 387</b>	<b>1 459 788</b>	<b>1 393 387</b>

The table above reflects the statement of financial position of the municipality. The total current assets at the end of 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
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 ofPPE		–	3 950	3 950	–	–	3 950	(3 950)	-100%	3 950
Decrease (increase) in non-currentreceivables		–	–	–	–	–	–	–		–
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

Budget Year 2024/25													
Description	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
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.

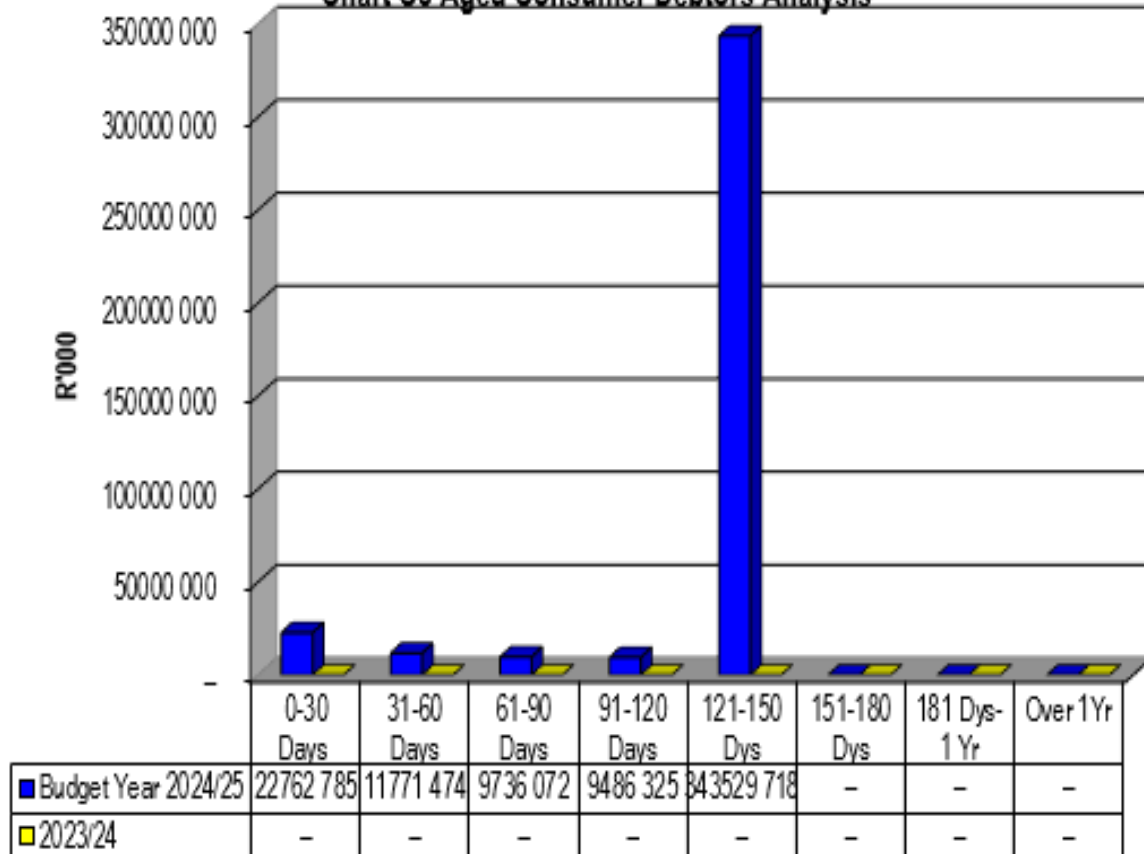
The contributors to the outstanding debt remain the household debt which represent 89.42% of total debt, followed by businesses with 9.40% and organs of state contributing 1.18%

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 7<sup>th</sup> of every month.

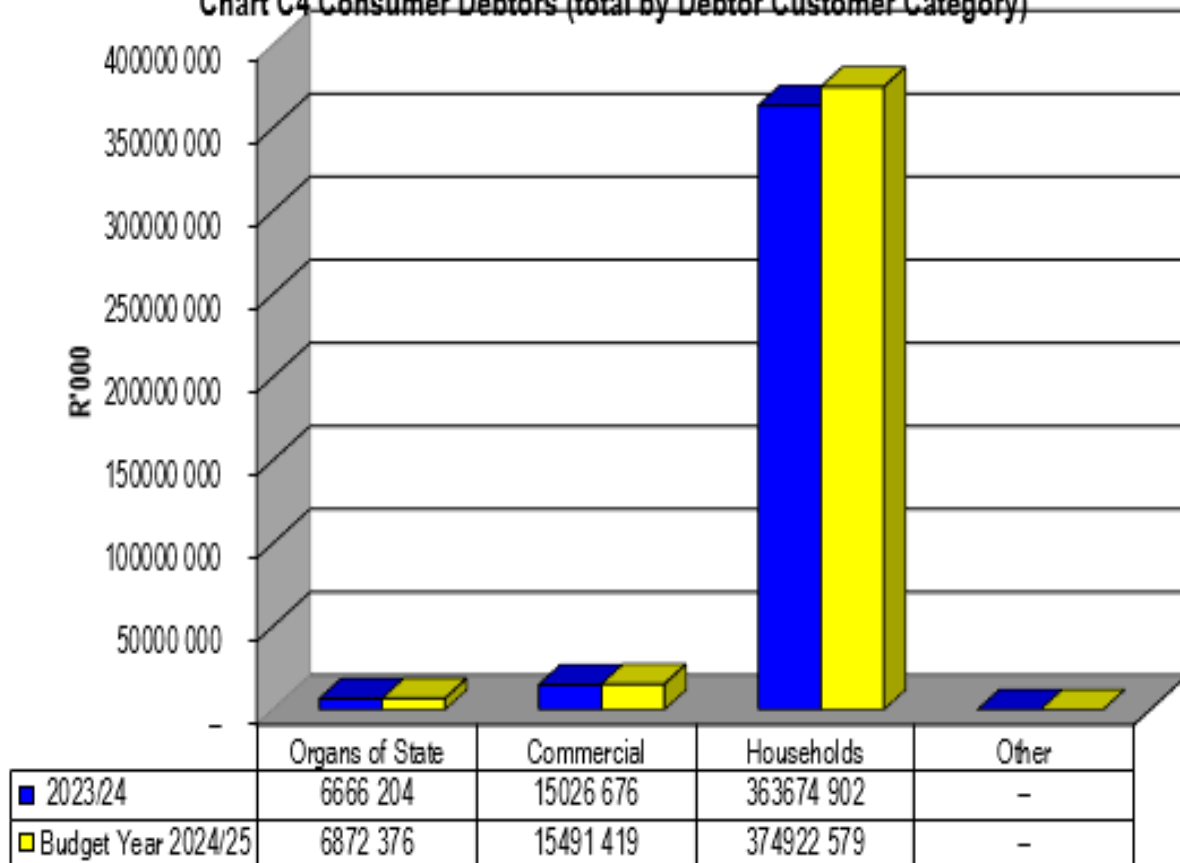
The collection rate for the month of June 2025 is 88%. See below debtor payment percentage breakdown achieved for June 2025.

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
<b>% Debtor payment achieved</b>	<b>86%</b>	<b>88%</b>	<b>88%</b>	<b>89%</b>

**Chart C3 Aged Consumer Debtors Analysis**



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



# BITOU LOCAL MUNICIPALITY

## Section 6 – Creditors' age analysis

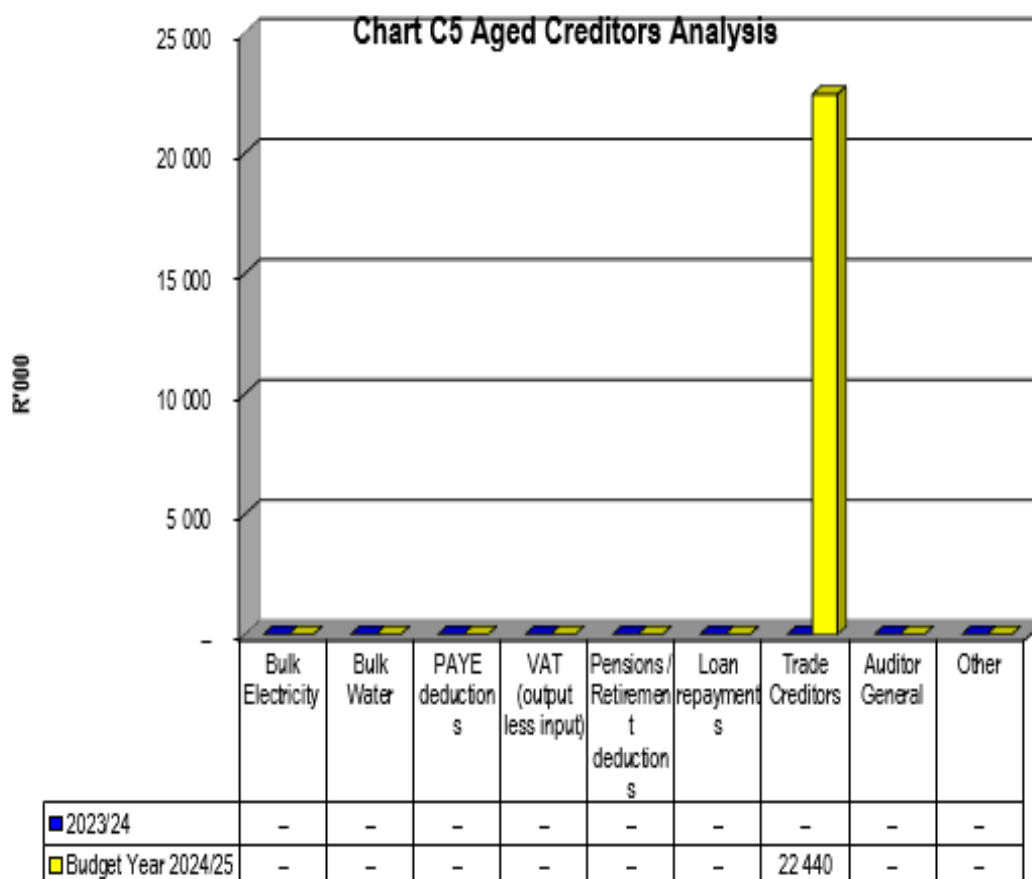
### 6.1 Supporting Table SC4

Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - 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 <sup>a</sup>	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
	<b>258 193 814,86</b>

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	-
	<b>274 329 602,47</b>

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**