



Bitou Local Municipality
Bitou Plaaslike Munisipaliteit
Umasipala WeBitou

Agenda

ORDINARY MUNICIPAL COUNCIL MEETING

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

DATE: 30 APRIL 2025

Time: 9h00

BITOU LOCAL MUNICIPALITY

NOTICE

24 April 2025

The Executive Mayor

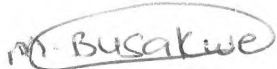
Councillors

Municipal Manager, Directors and acting Directors

ORDINARY COUNCIL MEETING: WEDNESDAY, 30 APRIL 2025 AT 09H00

NOTICE is hereby given that an Ordinary Council Meeting will be held in the Council Chambers, Municipal Offices, Plettenberg Bay on **WEDNESDAY, 30 APRIL 2025 AT 09H00** to discuss the business set forth in the Agenda.

Yours faithfully



M P BUSAKWE
SPEAKER OF COUNCIL

Constitution of the Council

The Speaker, Councillor M P Busakwe
The Executive Mayor, Councillor J N Kamkam

Councillor K De Bruin
Councillor S E Gcabayi
Councillor N P Kolwapi
Councillor S A L Mangxaba
Councillor T Mhlana
Councillor W J Nel
Councillor A R Olivier
Councillor N T Seti
Councillor D J Swart
Councillor C N J Terblanche
Councillor R Willemsse



Bitou Local Municipality

Ordinary Council Agenda:

30 April 2025

Time: 9h00

Order of Business

1. OPENING

2. ATTENDANCE

The attendance registers of members of the Municipal Council, Officials will be circulated for signature.

3. APPLICATION FOR LEAVE OF ABSENCE

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

4. DECLARATION OF INTERESTS

Disclosure of interest by Councillors

5. CONFIRMATION OF MINUTES FOR PREVIOUS MEETINGS(OPEN)

5.1. Minutes of the Special Council Meeting dated 31 March 2025

Minutes circulated herewith.

6. STATEMENTS AND COMMUNICATIONS BY:

6.1. The Executive Mayor

6.2. The Speaker

7. PRESENTATIONS

None



8. ITEMS FOR INFORMATION, WHICH HAVE BEEN DEALT WITH BY THE EXECUTIVE MAYOR IN TERMS OF DELEGATED AUTHORITY

Circulated herewith

9. NOTING OF OUTSTANDING / PARTIALLY IMPLEMENTED COUNCIL RESOLUTIONS

Circulated herewith

10. CONSIDERATION OF REPORTS (NON- DELEGATED MATTERS)

Items for consideration: Schedule of Items attached.

11. URGENT MATTERS SUBMITTED BY THE MUNICIPAL MANAGER

None received.

12. CONSIDERATION OF NOTICES OF MOTION

None received.

13. CONSIDERATION OF NOTICES OF QUESTION

None received.

14. CONSIDERATION OF MOTIONS OF EXIGENCY

None received.



15. IN-COMMITTEE MATTERS

15.1 CONFIRMATION OF MINUTES: (IN-COMMITTEE)

15.1.1 Minutes of the Special Council In-Committee Meeting dated 31 March 2025

Circulated separately as part of the In-Committee Addendum.

15.2 CONSIDERATION OF IN-COMMITTEE REPORTS (NON- DELEGATED MATTERS)

Circulated separately as part of the In-Committee Addendum.

16. RECORDING OF COUNCILLORS PRESENT

17. CLOSURE

**5. CONFIRMATION OF
MINUTES FOR PREVIOUS
MEETINGS (OPEN)**

**MINUTES OF THE SPECIAL COUNCIL MEETING OF BITOU LOCAL MUNICIPALITY
HELD IN THE COUNCIL CHAMBERS, MUNICIPAL OFFICES, SEWELL STREET,
PLETTENBERG BAY ON MONDAY, 31 MARCH 2025 AT 9H10**

1. OPENING

The Speaker, Councillor M P Busakwe welcomed everyone present and opened the meeting at **9h10**, whereafter Councillor K De Bruin was requested to open the proceedings with a prayer.

2. ATTENDANCE

As per the attached attendance register.

3. APPLICATION FOR LEAVE OF ABSENCE

None

4. DECLARATION OF INTERESTS

None

5. CONFIRMATION OF MINUTES

5.1 Minutes of the Ordinary Council meeting dated 27 February 2025

Minutes of the Ordinary Council meeting of 27 February 2025, be and are hereby **CONFIRMED AND SIGNED.**

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

6. STATEMENTS AND COMMUNICATIONS BY:

6.1 The Executive Mayor

None

6.2 The Speaker

None

7. PRESENTATION

None

8. ITEMS FOR INFORMATION, WHICH HAVE BEEN DEALT WITH BY THE EXECUTIVE MAYOR IN TERMS OF DELEGATED AUTHORITY

That it be noted that the items for information which have been dealt with by the Executive Mayor in terms of delegated authority at the Mayoral Committee Meetings held on 24 February 2025, be **NOTED.**

Proposed: Councillor W J Nel
Seconded: Councillor J N Kamkam

FOR INFORMATION**9. NOTING OF OUTSTANDING IMPLEMENTED COUNCIL RESOLUTIONS.**

That the outstanding implemented Council resolutions report dated 27 March 2025, be **NOTED.**

Proposed: Councillor N P Kolwapi
Seconded: Councillor J N Kamkam

FOR INFORMATION**10 CONSIDERATION OF REPORTS (NON- DELEGATED MATTERS)****Section 1: Office of the Municipal Manager**

Resolution C/1/300/03/25

SECTION 57 MID-YEAR PERFORMANCE EVALUATION REPORT: (01 JULY 2024 – 31 DECEMBER 2024)

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 5/1/1/4 **Delegation:** Council

Resolved

That the Council take note of the mid-year performance evaluation report in respect of the Senior Managers reporting directly to the Municipal Manager for 2024/2025.

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

FOR INFORMATION: Municipal Manager

Resolution C/1/302/03/25

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE – OVERSIGHT REPORT FOR 2023/2024 FINANCIAL YEAR
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<u>Portfolio Comm:</u>	Municipal Public Accounts Committee	<u>Demarcation:</u>	All Wards
<u>File Ref:</u>	3/2/2/2/3/1	<u>Delegation:</u>	Council

At this point the MPAC Chairperson, Councillor R Willemse, delivered her speech;

“Honorable Mayor, esteemed Councillors, distinguished guests, and members of the public,

Today, I present the oversight Annual Report 2023/2024. We met with all departments on different occasions as part of our oversight role and are pleased to say of the Municipal Public Accounts Committee (MPAC) are currently attending to issues raised in the AG report. This report underscores our commitment to good governance, accountability, and transparency—essential elements for restoring public trust in the Bitou Municipality.

Importance of Good Governance

Good governance ensures that our resources are used efficiently, and that taxpayer money is accounted for. Our investigations have revealed instances of irregular expenditure that threaten the integrity of our financial management. Every decision made and every service delivered must adhere to the highest standards of accountability.

The residents of Bitou deserve transparency and assurance that we act in their best interests. It is our duty to uphold these standards and rectify any identified shortcomings.

Leadership Through Accountability

A leader who embraces accountability fosters confidence among residents, investors, and lending institutions.

Building Public Trust and Investor Confidence

Public trust is earned, and we have the opportunity to rebuild it through decisive action. Engaging openly with our community about our findings and outlining our plans for improvement will be essential.

Moreover, a municipality that operates with integrity attracts investment. Investors and lending institutions are more likely to engage with us when they see a commitment to sound financial management.

Commitment to Outstanding Matters

I assure you that MPAC will leave no stone unturned in addressing all outstanding matters. This is vital for ensuring accountability and restoring confidence in our municipality.

Therefore, I propose that we adopt the Annual Report and go with recommendations as it is.

I thank you

Councillor”

Resolved

1. That the Oversight Report on the 2023/2024 Annual Report (Annexure A) be **adopted**.
2. That the Bitou 2023/2024 Annual Report (Annexure B) be **approved** without reservations.
3. That the Accounting Officer, in accordance with section 21(a) of the Municipal Systems Act, Act 32 of 2000, makes the Oversight Report on the Annual Report of 2023/2024 public within seven days of its adoption by the Council.
4. That the Accounting Officer submits the Oversight Report on the Annual Report of 2023/2024 to the Provincial Legislature within seven days after it has been adopted by the Council.
5. That the Accounting Officer monitors the progress of the Audit action plan that has been developed by Management to address all issues raised by the AGSA.
6. That the progress report on the Audit action plan mentioned in four above, be presented to Council, Audit and Performance Audit Committee and the Municipal Public Accounts Committee quarterly.
7. That Council takes note of the comments from the Plettenberg Bay Rate Payers Association.

Proposed: Councillor R Willemse

Seconded: Councillor D J Swart

EXECUTION: Municipal Manager
cc. MPAC Coordinator

Resolution C/1/303/03/25

MUNICIPAL PUBLIC ACCOUNTS COMMITTEE – REPORT ON FRUITLESS & WASTEFUL EXPENDITURE – SOUTH AFRICAN RESERVE SERVICES (SARS)

Portfolio Comm: Municipal Public Accounts Committee **Demarcation:** All Wards

File Ref: 5/15/5/1

Delegation: Council

Resolved

1. That Council takes note that the capital amount of R 380 068.58 was reversed by SARS after considering the request for remission from the municipality.
2. That Council notes the remaining fruitless expenditure in respect of interest charged on unsubmitted EMP501 Reconciliation, amounts to R18 663.08.
3. That Council notes the repayment agreement of the Manager Expenditure, Ms. Vuyokazi Wakeni to the amount of R9 331,08 over a period of twelve (12) months, commencing on 01 March 2025.

4. That Council notes an email response of the Accountant Payroll, Ms. Busisiwe Ndzongo sent on 13 March 2025, as well as the response of the Acting Municipal Manager to that effect.
5. That consequence management processes be implemented by the Municipal Manager.
6. That the Accounting Officer be authorised to adjust the accounting records accordingly.
7. The money must be recovered from the officials implicated in the transgression.

Proposed: Councillor R Willemse

Seconded: Councillor D J Swart

EXECUTION: Municipal Manager
cc. MPAC Coordinator

Resolution C/1/304/03/25

UNAUTHORISED EXPENDITURE AS AT 30 JUNE 2024

Portfolio Comm: Municipal Public Accounts Committee **Demarcation:** All Wards
File Ref: 9/1/3/4 **Delegation:** Council

Resolved

1. That Council takes notice of the circumstances and reasons for the overspending which resulted in the total unauthorized expenditure amounting to R31 892 944 as reflected in note 55 of the financial statements for the year ended 30 June 2024.
2. That Council authorises the overspending **on** non-cash items to the value of R31 892 944 and authorize the unauthorized expenditure as disclosed in the notes to the annual financial statements as follows:
 - a. R33744 in respect of the contributed assets
 - b. R129242 respectively of depreciation charges relating to the first-time recognition of movable assets.
 - c. R 31730958 respect of overspending on operational votes in respect of impairment charges and incorrect cost allocations.
 - d. That the Municipal Manager be authorized to adjust the annual financial statements accordingly.

Proposed: Councillor C N-J Terblanche

Seconded: Councillor D J Swart

EXECUTION: Municipal Manager
cc. MPAC Coordinator

Resolution C/1/305/03/25**MPAC REPORT ON IRREGULAR EXPENDITURE – AMLO TRADING (PTY) Ltd**

Portfolio Comm: Municipal Public Accounts Committee **Demarcation:** All Wards
File Ref: 5/15/5/1 **Delegation:** Council

Resolved

1. That **the Council** notes the attached Irregular Expenditure to the value of R1 029 825,00 following a tender award to Amllo Trading (PTY), whereas the TAX matters of the bidder were not in good standing at the time of the award yet were in order at time of submission of the tender.
2. That it be noted that no financial harm was caused to the municipality, and that no one was prejudiced by the award made.
3. That no official can be held personally liable as value for money was had in the transaction.
4. **That the irregular expenditure be written off.**
5. That **Council** takes note of the enhancement of internal controls to prevent a recurrence of the matter.
6. That the disclosure notes on the financial statements be amended accordingly.
7. That the Municipal Manager should be mandated to implement consequence management.

Proposed: Councillor R Willemse

Seconded: Councillor N T Seti

EXECUTION: Municipal Manager
cc. MPAC Coordinator

Resolution C/1/306/03/25**MPAC REPORT ON IRREGULAR EXPENDITURE – TELKOM SA**

Portfolio Committee: Municipal Public Accounts Committee **Demarcation:** All Wards
File Ref: 5/15/5/1 **Delegation:** Council

Resolved

1. That Council notes the attached irregular expenditure to the value of R9 737 517,71 (between the period 04 November 2018 and 24 June 2023), and R2 094 592, 12 (between the period 01 July 2023 and 30 June 2024), **therefore** the total registered irregular expenditure amounts to R11 832 109.83.
2. That it be noted that no financial harm was caused to the municipality, and that no one was prejudiced by the payments made to Telkom.

3. That the disclosure notes on the financial statements be amended accordingly.
4. That no official can be held personally liable as value for money was had in the transactions.
5. That Council writes off the irregular expenditure.
6. That Council takes note of the enhancement of internal controls to prevent a recurrence of the matter.

Proposed: Councillor R Willemse

Seconded: Councillor C N-J Terblanche

EXECUTION: Municipal Manager
cc. MPAC Coordinator

Resolution C/1/307/03/25

ADOPTION OF THE AMENDED DRAFT 2025/2026 INTEGRATED DEVELOPMENT PLAN (IDP)

Portfolio Comm: Strategic Services & Office of the MM
File Ref: 2/8/5
Demarcation: All Wards
Delegation: Council

Resolved

1. That the Council considers and notes the presentation of the draft Integrated Development Plan (IDP) for 2025 – 2026.
2. That the Council approves the publication of the draft IDP, **provided that all errors are corrected before it is published for public comment.**
3. That the Council authorises copies of the draft IDP and Budget to be sent to the MEC of Local Government for assessment and input.

Proposed: Councillor J N Kamkam

Seconded: Councillor D J Swart

EXECUTION: Manager: Integrated Development Planning
cc. Municipal Manager, Snr Manager: Governance and Compliance

Resolution C/1/308/03/25

APPOINTMENT OF ACTING DIRECTOR COMMUNITY SERVICES FOR THE PERIOD NOT EXCEEDING THREE MONTHS WITH EFFECT FROM 01 APRIL 2025

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 4/3/5/1/3 **Delegation:** Council

Resolved

1. That takes note of the content of the report.
2. That Council appointment **Ms. T Twani** as Acting Director Community services for a period not exceeding three months with effect from 1 April 2025 and or until the disciplinary process of the current incumbent is finalised, whichever occurs first.

Proposed: Councillor N P Kolwapi
Seconded: Councillor C N-J Terblanche

EXECUTION: Municipal Manager
cc. Director: Corporate Services, Manager Human Resources Management, Manager HR Administration

Resolution C/1/309/03/25

APPOINTMENT OF ACTING DIRECTOR PLANNING AND DEVELOPMENT FOR THE PERIOD 01 APRIL 2025 UNTIL 30 APRIL 2025 AND OR UNTIL THE POSITION IS FILLED; NOT EXCEEDING 3 MONTHS

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 4/3/5/1/3 **Delegation:** Council

Resolved

1. That takes note of the content of the report.
2. That Council extends the acting appointment of Mr. C W Schlieman in the position of Director: Planning and Development for a period not exceeding 3 months or until the commencement of the appointee, whichever comes first.
3. That Council delegates the Acting Municipal Manager to apply in writing to the MEC for Local Government to extend the acting appointment of Mr. CW Schlieman as Director Planning and Development for the period 01 April 2025 until 30 April 2025 and or until the successful candidate commences with work, not exceeding three months.

Proposed: Councillor W J Nel
Seconded: Councillor C N-J Terblanche

EXECUTION: Municipal Manager
cc. Director: Corporate Services, Manager Human Resources Management, Manager HR Administration

Resolution C/1/310/03/25**STATUS REPORT: RECOVERY OF COSTS IN THE MATTER OF THE SPEAKER OF THE BITOU MUNICIPAL COUNCIL VERSUS MPAKAMISI MBALI AND 10 OTHERS
CASE NO: 11289/2014**

Portfolio Comm: Finance and Corporate Services
File Ref: 13/5/56

Demarcation: All Wards
Delegation: Council

Resolved

That the Item be **REFERRED BACK** to be updated with the most recent information and once finalised a full report be submitted to the Council.

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

EXECUTION: Municipal Manager
cc. Director: Corporate Services, Manager Legal Services

Resolution C/1/314/03/25

Served as Addendum 1

OUTCOMES REPORT ON THE DISCIPLINARY HEARING AGAINST THE MUNICIPAL MANAGER, MR. MBULELO MEMANI

Portfolio Comm: Strategic Services & Office of the MM
File Ref: 4/3/5/1

Demarcation: All Wards
Delegation: Council

Resolved

That the item be **REFERRED BACK** for the Chairperson of the hearing to correct the typos contained in the Annexures of the report.

Proposed: Councillor C N-J Terblanche
Seconded: Councillor J N Kamkam

FOR EXECUTION: Acting Municipal Manager, Manager Office of the Executive Mayor

Resolution C/1/315/03/25

Served as Addendum 2

APPLICATION FOR LEGAL REPRESENTATION IN TERMS OF SECTION 109A OF THE MUNICIPAL SYSTEMS ACT 32 OF 2000 BY MBULELO MEMANI (MUNICIPAL MANAGER)

Department: Acting MM/ Executive Mayor

File Ref:

Demarcation: All Wards

Delegation: Council

Resolved

That the item be **REFERRED BACK.**

Proposed: Councillor J N Kamkam

Seconded: Councillor A R Olivier

FOR EXECUTION:

Acting Municipal Manager, Manager Office of the Executive Mayor

Section 2: Finance

Resolution C/2/270/03/25

TABLING OF DRAFT ANNUAL BUDGET: 2025/26 TO 2027/28 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK (MTREF)

Portfolio Comm : Finance and Corporate Services

File Ref: 5/1/1/21

Demarcation: All Wards

Delegation: Council

At this point the Executive Mayor, Councillor J N Kamkam, delivered her speech which was partly read for the Public.

“ Honourable Speaker, Deputy Mayor, Members of the Mayoral Committee, Councillors, Municipal Manager, Directors, guests, ladies and gentlemen, good morning.

It is my honour to table the 2025/2026 draft budget in Council today, the budget that I am tabling has gone through a rigorous process of deliberation, negotiation, prioritisation and careful consideration of the needs of the community and especially the impact that the financial decisions will have on the livelihood of our communities.

The budget that I am tabling was drafted as an instrument of hope through which we aim to ensure that we address the basic service delivery needs of the communities that we serve and whereby we strive to enhance our service delivery offering to include all communities, and especially those that have been marginalised and neglected over a number of years in respect of access to basic services and dignity as enshrined in the constitution of the Republic of South Africa.

The tabled budget has a primary focus towards enhanced service delivery through addressing infrastructure backlogs and creating an environment for investment, that would ultimately lead to

economic progression of the citizenry, something that the state has unfortunately dismally failed with over the last three decades.

We have been fortunate in having experienced a period of just more than 300 days without loadshedding, yet we remain concerned as the electricity grid continues to be under pressure and the likelihood of load shedding continues to haunt us.

We have managed to regain momentum after the political instability and the current coalition remains steadfast and resolute to maximise the opportunity granted to us to make a positive impact on the livelihood of our communities.

The budget tabled here today is my first budget as the Mayor of Bitou Municipality, but also a first for the all-female executive and indeed a historic event.

It is important that we consider the current state of the economy in our budgetary considerations and acknowledge the fact that we still find ourselves in an economy that remains suppressed through political decisions that have caused immense harm to economic growth, and which continue to cause fiscal constraints.

There has been very little economic growth post the Covid-19 pandemic and the national budget decisions are not aiding in growing the economy. We are still at risk of an economic recession as national economic growth forecasts are barely reaching one percent. The unemployment rate remains at an all-time high and it seems that we continue taking one step forward and two steps back. We have, despite all the challenges, still managed to deliver on our commitment to provide our communities with top class and reliable services whilst striving to create an environment suitable for investment and economic progression of our residents and visitors alike.

The 7th democratic national election has brought us the government of national unity which is indicative of the fact that we need to rethink and reset our way of doing business, it is out with the old and in with the new towards a better future for all.

We appreciate the contribution that our community makes to the municipality, its processes and its finances, and I can assure you that we, as the custodians of public funds, will continue to exercise the utmost care when utilising financial, and other public resources in the delivery of services to our communities.

Economic growth forecasts for 2024 remain bleak and the National Treasury has forecasted an optimistic average GDP Growth of 1.8% over the next 3 years. A significant reduction in interest rates in the near future seems to be unlikely and only moderate reduction in the repo rate for the next 12 months is expected, this was confirmed in the last meeting of the monetary policy committee as an interest rate reduction was pushed out for future consideration. The impact of the decisions by the United States in respect of South-Africa is not to be brushed aside as various financial holes now needs to be plugged through own resources.

Inflation has eased to its lowest rate in 3 years and is expected to stabilise between 3 and 6 percent. It is forecasted to average between 4.4% and 4.5% over the MTREF and continues to put pressure on input prices of materials, supplies, goods and services necessary in the rendering of municipal services.

The struggling economy and associated economic performance have led to grant funding to municipalities diminishing and is therefore causing the municipality to absorb the cost associated with projects and programs that were supposed to be funded from either National or Provincial

allocations, this is evident in the loss of R14 Million in the WSIG grant where contractual obligations that exist now needs to be fulfilled from municipal funds. In spite of the fiscal constraints, the municipality continues to deliver on unfunded and underfunded mandates in the interest of its communities.

In this budget year the municipality will aim to further improve its financial performance and position and to be more resilient to tackle the challenges that lie before us as we need to continue to improve service delivery through the focussing financial resources where it is needed most.

Allow me to provide a brief summary of the Bitou Municipality's budget:

The operating revenue budget (excluding capital transfers and contributions) amounts to R1 067 974 106. (One billion, sixty-seven million, nine hundred and seventy-four thousand, one hundred and six rand) The bulk of the income is derived from assessment rates and user charges. Operational expenditure from own funds amounts to R 1 062 192 472 (One billion, sixty-two million one hundred and ninety-two thousand four hundred and seventy-two rand) with the main two categories of operational expenditure being salary-related expenditure and bulk purchases. These account for 61.58 percent of total operational expenditure.

The municipality is eager to enhance its service delivery offering to its communities and is therefore focusing on basic service delivery and the upliftment of the poorest of the poor as our core mandate in the budgetary allocations.

The following are budgeted for service delivery:

Electricity services receive R 305 746 134 , water services receive R 68 109 598 , wastewater management receive R 60 928 862 , roads and stormwater receive R 33 616 721 and solid waste management receive an allocation of R 64 975 634 for the 2025/2026 financial year, community, general services, social services, sport and recreation, public safety and housing are allocated a combined total of R216 854 089 for the financial year ahead. This direct allocation to service delivery departments accounts for 73.80 per cent of the total annual budget.

The capital budget amounts to R 178 440 822, the capital budget once again focusses on infrastructure development and 93.99 percent of the capital budget is therefore allocated to community and engineering services infrastructure and related projects which include the municipal vehicle fleet. We are continuing to direct capital investment towards the creation of capacity for future development and to replace ageing infrastructure and most importantly to provide basic municipal services to those that have been denied these basic rights in the past, this is evident in the human settlements spending of R 40 735 000 included in the budget. We are again investing in the vehicle fleet to ensure that service delivery disruptions are minimised.

Infrastructure spending in the capital budget will be allocated as follows: Water services infrastructure R 50 663 753; Electricity infrastructure R 32 186 949; Sanitation services R 7 100 000 and roads infrastructure R 37 469 000.

Sport, recreation, community and social projects are allocated R 5 900 000 and the remainder of the capital budget consists of machinery, computers, backup power systems, furniture and equipment which is needed in the delivery of services to our communities amounting to R 2 834 000.

In accordance with the capital funding mix strategy, loan funding in the amount of R 87 120 920 will be used in the 2025/2026 financial year, of which R 64.4 million is new borrowing raised and R 22.72 million relates to rollover projects from the previous loans raised. Further own funding through the

Capital Replacement Reserve in the amount of R 28 129 707 will be added to fund the capital budget in addition to the amount of R 63 190 195 in grant receipts for the 2025/2026 financial year.

The operating budget is essential in ensuring day-to-day operations and that high quality basic services are provided to all communities, the main expenditure components necessary to achieve this goal are allocated budget amounts as follows:

Employee related cost absorbs R 395 995 115 or 37.28 percent of the budget, electricity purchases from Eskom amount to R250.4 million or 23.58 percent of the budget, debt impairment and depreciation charges combined amount to R66.7 million or 6.28 percent of the budget. Contracted services amount to R139.1 million or 13.1 percent of the budget and other operational expenditure items amount to R89.3 million or 8.4 percent of the budget. The operational budget increases with 7.99 percent when compared to the 2024/2025 final budget.

Employee related cost remains a major component of the municipal budget, the municipality has taken note of the current economic environment as well as the affordability threshold with which consumers and ratepayers are confronted and will do its utmost to curb this expenditure category from escalating further. The municipality is bound by the collective bargaining process and considering current inflationary trends, provision for a 5.15% general salary adjustment is made in the draft budget.

Employee related cost as a percentage of total expenditure, inclusive of a R 7.5 million allocation to the EPWP program of which R 1.59 million is subsidised, equals 37.28 % and is within the norm for this category of expenditure, if the EPWP portion is excluded the percentage equals 36.57 %, it will be carefully managed over the MTREF to ensure that it remains within acceptable limits.

The aftermath of the pandemic coupled with the prolonged energy crises has placed pressure on the municipal budget, and it is evident that revenue streams, especially electricity continue to diminish, it furthermore remains difficult to collect as there is a lack of economic opportunity to enable the community to pay for services rendered.

National Treasury directs municipalities to motivate tariff increases that are higher than the upper end of the estimated inflation rate, and we have therefore included a comprehensive paragraph for each tariff increase in the executive summary of the main budget document.

The operational revenue is budgeted to grow with 7.99 percent and tariff decisions were extremely difficult to make in the current economic environment. To ensure the financial viability of the services rendered, proposed tariff increases for service charges increase on average by 5.4% as a result of the cost drivers impacting on the cost of rendering the services, the only exception is electricity where tariff increases are largely influenced by the Eskom tariff increase and NERSA tariff guidelines and a provisional 9.9% increase is proposed.

The continued increase in the price of electricity remains a huge concern and NERSA has confirmed that the Eskom increase to municipalities will be 11.32 percent which is resulting in the tariff increase of 9.9 percent to the end user.

The municipal cost of supply study is in a revision process and the proposed new tariff structure will be made available within the next 7 days for public scrutiny as part of the budgeting process, we would like to encourage all customers to make an effort to study the proposed tariffs before budget finalisation and final submission to the energy regulator.

We remain resolute in our focus on the delivery of the core municipal services through the application of efficient and effective service delivery mechanisms and the application of management strategies to continue improving our service delivery offering and to make Bitou a destination of choice for our communities, visitors, and investors alike.

The application of prudent financial management principles in the compilation of the municipality's financial plan is not only essential, but critical to ensure that Bitou Municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities. The municipality has made great strides in improving the financial position over the last 3 years and we will continue to apply financial best practices as custodians of the public funds.

The economic reality has led us to ensure that the most vulnerable are taken care of, not only through the provision of basic services and the restoration of dignity in our communities, but also through the indigent subsidization program.

I would once again like to invite everyone that qualifies for indigent subsidy to apply for the assistance that is available. Qualifying indigent households will receive an indigent support package consisting of 50 units of free electricity, 6000 litres of free water as well as a 100% subsidy on a standard household refuse and sewerage tariff per month, basic charges in respect of these services will also be exempted. Households with a combined household income of less than R5000 per month will qualify for the subsidy. In addition thereto households with a municipal property valuation of R350,000 or less will be exempted from the payment of assessment rates.

We continue to pursue and encourage community participation in programmes, plans and strategies to ensure that our plans are in line with community needs. We have consulted through the IDP process to determine the community needs and I would like to thank all stakeholders, members of the public, organisations and interested parties that have participated so far with input in the budget process. We will henceforth be taking the budget and IDP revision to communities for further input before the final budget is presented to the municipal council for approval and I would like to urge and invite everyone to please participate in this very important process.

In conclusion, I would like to thank the members of the budget steering committee, the municipal manager, the acting chief financial officer, and the staff in the IDP and budget offices, directors and other personnel who have contributed to the preparation and finalisation of the budget submitted here today.

Speaker, I therefore table the draft budget for the 2025/2026 financial year and MTREF as well as the budget related documents for consideration and public participation.

I thank you.

**COUNCILLOR JESSICA KAMKAM
EXECUTIVE MAYOR"**

Resolved

1. That the tabling of the draft budget by the Executive Mayor in accordance with the provisions of Section 16(2) of the MFMA, (Municipal Finance Management Act, Act 56 of 2003) be noted.
2. That the draft resolutions contained in the tabled budget report be noted.

3. That the draft budget be subjected to a public participation process where-after the final budget will be submitted to council for approval.

Proposed: Councillor W J Nel

Seconded: Councillor T Mhlana

EXECUTION: Manager: Budget and Financial Reporting
cc. Acting Director Financial Services (CFO)

Section 3: Corporate Services

Resolution C/3/281/03/25

PROGRESS REPORT ON INDIVIDUAL PERFORMANCE MANAGEMENT SYSTEM FEBRUARY 2025

Portfolio Comm: Finance and Corporate Services

File Ref: 4/8/3

Demarcation: All Wards

Delegation: Council

Resolved

That the report on the progress of the implementation of the Individual Performance Management Systems for the month of February 2025, be noted.

Proposed: Councillor W J Nel

Seconded: Councillor N P Kolwapi

FOR INFORMATION: Manager: Human Resources Management

Resolution C/3/282/03/25

REPORT ON ENHANCING WORKPLACE TRUST AND WELL-BEING

Portfolio Comm: Finance and Corporate Services

File Ref: 4/3/5/1/2

Demarcation: All Wards

Delegation: Council

Resolved

1. That Council takes note of the report with the proposals.
2. That it be noted that lack of effective managerial practices in our workplace culture extends beyond wellness, deeper issues exist within our systems.
3. That strategies be considered to promote corporate culture where employees feel valued, empowered and motivated.
4. That workplace enhancement is essential and should be prioritised.

Proposed: Councillor N P Kolwapi
Seconded: Councillor A R Olivier

FOR INFORMATION: Manager: Human Resources Management
cc. HR Officer Employee Wellness

Resolution C/3/284/03/25

Served as Addendum 1

SUBMISSION OF THE WORKING DOCUMENT ON THE REVIEW OF THE DELEGATIONS REGISTER FOR NOTING BY COUNCIL

Portfolio Comm: Corporate and Financial Services
File Ref: 2/2/3

Demarcation: All Wards
Delegation: Council

Resolved

1. That Council takes note of the report and the working document (delegations).
2. That a workshop be convened with Councillors and Officials.

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

EXECUTION: Manager Legal Services
cc. Director Corporate Services

Section 4: Community Services

Resolution C/4/261/03/25

PROPOSED KLEIN PIESANG NATURE PARK (ERF 1895 AND 1897) ADOPT A PARK PROGRAMME

Portfolio Comm: Engineering & Community Services
File Ref: 18/1895 & 1897/PB

Demarcation: All Wards
Delegation: Council

Resolved

1. That Council approves the adoption of the Klein Piesang Valley Nature Park by the Plettenberg Bay Community Environment Forum.
2. That the Community Services directorate, facilities management division be mandated to draft a Memorandum of Understanding (MoU) between Plettenberg Bay Community Environment Forum (PBCEF) and Bitou Municipality.

3. That the signed Memorandum of Understanding be submitted to the Portfolio Committee for noting.

Proposed: Councillor A R Olivier

Seconded: Councillor D J Swart

EXECUTION: Acting Director Community Services

Resolution C/4/262/03/25

REQUEST FOR PERMISSION TO RE-ENTER NEGOTIATIONS WITH SANRAL FOR THE TRANSFER OF LAND FOR REGIONAL CEMETERY

Portfolio Comm: Engineering & Community Services

File Ref: 16/6/1

Demarcation: All Wards

Delegation: Council

Resolved

1. That Council approves the request for Bitou Municipality to re-enter negotiations with SANRAL for the transfer of Portion 33 of Hill View No. 437, Plettenberg Bay, at no cost to the Council for the establishment of a regional cemetery.
2. That a comprehensive report be submitted detailing the status of all existing cemeteries as well as a detailed plan that addresses the future development of the central/regional cemetery as a matter of urgency.

Proposed: Councillor A R Olivier

Seconded: Councillor D J Swart

EXECUTION: Acting Director Community Services

Resolution C/4/263/03/25

served as Addendum 1

MAINTENANCE OF MUNICIPAL IMMOVABLE PROPERTIES

Portfolio Comm: Engineering & Community Services

File Ref: 17/7/1/6

Demarcation: All Wards

Delegation: Council

Resolved

1. That the Council takes note of the report on all immovable properties within the facilities section of Bitou Municipality.
2. That a comprehensive asset management plan that includes regular assessments and prioritisation of maintenance tasks based on urgency and impact be developed within the next quarter.
3. That the plan as mentioned in (2) be submitted to the council for approval, **no later than May 2025.**

4. That the asset management and maintenance plan include all municipal assets.

Proposed: Councillor A R Olivier

Seconded: Councillor N T Seti

EXECUTION: Manager: Facility management

cc. acting Director Community Services, Manager Building control and maintenance, acting Director Planning and Development

Section 5: Engineering Services

Resolution C/5/199/03/25

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

Portfolio Comm: Engineering & Community Services

File Ref: 5/7/1/12

Demarcation: All Wards

Delegation: Council

Resolved

That the Council takes cognizance of the Capital Projects Implementation Plan (CPIP) for the period ending February 2025.

Proposed: Councillor D J Swart

Seconded: Councillor A R Olivier

EXECUTION: Manager Project Management Unit

Resolution C/5/200/03/25

REGISTRATION OF PROPOSED CAPITAL PROJECTS FOR POSSIBLE GRANT FUNDING APPLICATIONS

Portfolio Comm: Engineering & Community Services

File Ref: 5/7/1/12

Demarcation: All Wards

Delegation: Council

Resolved

1. That Council endorses and approves the submission of the following capital projects with the aim of securing grant funding:

Parks and Recreation

- a. Construction of a regional cemetery

Roads and Stormwater

- a. Upgrading of Gravel Roads in Kranshoek
- b. Upgrading of Gravel Roads in Wittedrift
- c. Upgrading of Bossiesgif / Qolweni (Ward 3) stormwater channel

Sports Facilities (from the Sports Master Plan dated 2024):

- a. Kwanokuthula Sports Field
- b. New Horizons
- c. Qolweni / Bossiesgif
- d. Kranshoek
- e. Town (Plettenberg Bay)
- f. Kurland (Soccer)
- g. Wittedrift

2. That the Upgrading of the Kwanokuthula sewer line be added to the list.

3. That the projects listed in 1 and 2 above be included in the (IDP) Integrated Development Plan project list as future projects.

Proposed: Councillor A R Olivier

Seconded: Councillor D J Swart

EXECUTION: Manager Project Management Unit, Manager: Integrated Development Planning

cc. Senior Manager Governance and Compliance

Section 6: Planning & Development

Resolution C/6/180/03/25

UPDATE REPORT ON THE NEW HORIZONS TAXI RANK

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

File Ref: 9/1/3/6

Delegation: Council

Resolved

1. That the Portfolio Committee acknowledge the report on the development and implementation of the New Horizons Taxi rank.
2. That the process of identifying the fourth (4th) beneficiary, led by the Ward Councillor and the ward committee, be finalised by the end of April 2025.

Proposed: Councillor N P Kolwapi

Seconded: Councillor C N-J Terblanche

EXECUTION: Manager Economic Development

Resolution C/6/184/03/25**DEVELOPING AN EVENTS BYLAW FOR BITOU MUNICIPALITY**

Portfolio Comm: Strategic Services and Office of the MM **Demarcation:** All Wards
File Ref: 9/1/3/6 **Delegation:** Council

Resolved

That the Council gives permission to develop the Bitou Municipality Events Bylaw for the Bitou Municipality, that will assist in enabling events where temporary land use departures are required.

Proposed: Councillor N P Kolwapi
Seconded: Councillor A R Olivier

EXECUTION: Manager Economic Development

ITEM C/6/186/03/25**ERF 156, PLETTENBERG BAY: DEMOLITION OF UNLAWFUL BUILDING**

Portfolio Comm: Strategic Services and Office of the MM **Demarcation:** Ward 2
File Ref: 18/156/PB **Delegation:** Council

Resolved

That the Council notes the current status of the tender process to achieve the demolition of the partially completed building structure on Erf 156, Plettenberg Bay.

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

FOR INFORMATION: Manager: Planning & Building Control

11. URGENT MATTERS SUBMITTED BY THE MUNICIPAL MANAGER

None received.

12. CONSIDERATION OF NOTICES OF MOTION

None received.

13. CONSIDERATION OF NOTICES OF QUESTION

The Speaker read the following motion of question into the record;

13.6 MOTION OF QUESTIONS DATED 18 MARCH 2025, MOVED BY COUNCILLOR S E GCABAYI AND SECONDED BY COUNCILLOR S A L MANGXABA.

The acting Municipal Manager, Mr A Paulse, verbally responded that there was no court order that required the Council to recover funds from the former Director Financial Services, Mr Felix Lötter.

Resolved

That it be noted that no court order required the Council to recover funds from the former Director of Financial Services, Mr. Felix Lötter.

FOR INFORMATION**13.7 MOTION OF QUESTIONS DATED 18 MARCH 2025, MOVED BY COUNCILLOR S A L MANGXABA AND SECONDED BY COUNCILLOR S E GCABAYI.**

The Executive Mayor, Councillor J N Kamkam, read her letter dated 12 March 2025 into record and further elaborated that numerous discussions took place between her and Mr. Memani regarding his repayment. The Mayor further explained that item C/1/315/03/25 was earlier withdrawn as she was not consulted and that further deliberations were required.

Resolved

That the communication of the Executive Mayor, Councillor J N Kamkam be noted.

FOR INFORMATION**13.8 MOTION OF QUESTIONS DATED 20 FEBRUARY 2025, MOVED BY COUNCILLOR S A L MANGXABA AND SECONDED BY COUNCILLOR C N-J TERBLANCHE**

The acting Municipal Manager, Mr A Paulse, informed the meeting that he has no information on the matter and advised that the motion be circulated to the relevant officials to provide a response.

Resolved

That the motion of questions be responded to within six (6) days from the date of the meeting.

FOR INFORMATION**14. CONSIDERATION OF MOTIONS OF EXIGENCY**

None received.

15. IN-COMMITTEE MATTERS**15.1 CONFIRMATION OF MINUTES: (IN-COMMITTEE)**

Please refer to the In-Committee Minutes of even date.

16. RECORDING OF COUNCILLORS PRESENT

The Speaker, Councillor M P Busakwe, requested that Councillors verbally record their presence during the Special Council In committee meeting of even date in the following order;

Councillor M P Busakwe, Councillor J N Kamkam, Councillor N P Kolwapi, Councillor W J Nel, Councillor A R Olivier, Councillor R Willemse, Councillor D J Swart, Councillor K De Bruin, Councillor C N-J Terblanche, Councillor N T Seti, Councillor S A L Mangxaba, T Mhlana

For the record: - Councillor S E Gcabayi was present but left earlier during the In-committee meeting proceedings.

17. CLOSURE

The Speaker adjourned the Special Council Meeting where OPEN items were discussed at **11h58**.

CONFIRMED AND SIGNED

SIGNATURE:

The Speaker, M P Busakwe

DATE:



ATTENDANCE REGISTER

SPECIAL COUNCIL MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 31 MARCH 2025 AT 09H00



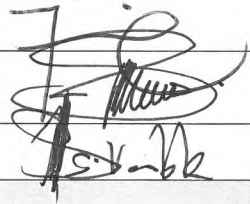
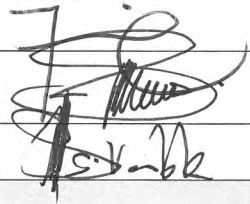
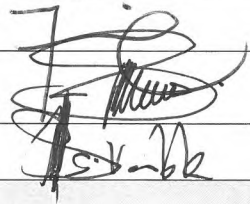
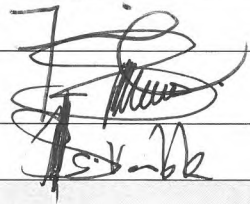
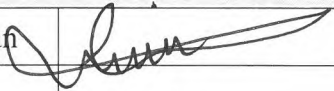


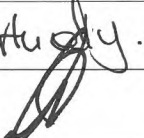
<u>NAME</u>	<u>SIGNATURE</u>
COUNCILLOR M P BUSAKWE (Speaker)	m. Busakwe
COUNCILLOR K DE BRUIN	
COUNCILLOR S E GCABAYI	
COUNCILLOR J N KAMKAM (Executive Mayor)	
COUNCILLOR N P KOLWAPI (Deputy Executive Mayor)	
COUNCILLOR S A L MANGXABA	
COUNCILLOR T MHLANA	
COUNCILLOR W J NEL	
COUNCILLOR A R OLIVIER	
COUNCILLOR N T SETI	N.T. Seti
COUNCILLOR D J SWART	
COUNCILLOR C N-J TERBLANCHE	
COUNCILLOR R WILLEMSE	

ATTENDANCE REGISTER

BITOU LOCAL MUNICIPALITY

SPECIAL COUNCIL MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 31 MARCH 2025 AT 09H00

OFFICIALS

DESIGNATION	NAME	SIGNATURE
Acting Municipal Manager	Mr A Paulse	
DIRECTORS		
Director: Engineering Services	Mr V Felton	
Acting Director: Development and Planning	Mr C Schliemann	
Director: Corporate Services	Mr L Loliwe	
Acting Director: Financial Services and Senior Manager Governance & Compliance	Mr. F Lotter	
Acting Director: Community Services	Mr S Vandala	
MANAGERS		
Manager Administration	Ms T M Wildeman	
Head Committee Services & Councillors Support	Ms J Jansen	
Committee Clerk	Ms T Mpembe	
Senior Manager Governance & Compliance	Mr F Lotter	
Manager: Legal Services	Mr A Croutz	Virtually
Manager: Office of the Speaker		
Chief Audit Executive	Mr C Koeberg	Virtually
Manager: Executive Mayor	Mr T Liwani	
Manager: Communications, Customer Relations Management	Mr A Namntu	
Manager: Deputy Executive Mayor	Mr V Thomas	
Chief Risk Officer	Ms C Van Staden	Virtually.
Manager: Planning	Mr C Schlieman	

DESIGNATION	NAME	SIGNATURE
Town Planner	Mr M Buskes	

ATTENDANCE REGISTER

BITOU LOCAL MUNICIPALITY

SPECIAL COUNCIL MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 31 MARCH 2025 AT 09H00

OFFICIALS

DESIGNATION	NAME	SIGNATURE
Manager Revenue	M. A. Zindlu	Virtually

ATTENDANCE REGISTER



Interested members of the Public

Thank you for attending.

Name	Contact number	Email address	Representing	Signature
C. van Gasteren	0827745005	stey@pebblebeach.co.za	ICPA	

SPECIAL COUNCIL MEETING HELD IN THE COUNCIL CHAMBER, MUNICIPAL OFFICES, SEWELL STREET, PLETTENBERG BAY ON MONDAY, 31 MARCH 2025 AT 09H00

**8. ITEMS FOR INFORMATION,
WHICH HAVE BEEN DEALT WITH
BY THE EXECUTIVE MAYOR IN
TERMS OF DELEGATED
AUTHORITY**

8. **ITEMS FOR INFORMATION, WHICH HAVE BEEN DEALT WITH BY THE
EXECUTIVE MAYOR IN TERMS OF DELEGATED AUTHORITY AT THE
MEETINGS HELD ON 19 MARCH 2025**

Section 1: Office of the Municipal Manager

Resolution M/1/301/03/25

It be noted that Item was circulated in the meeting as Addendum 2

CONSIDERATION OF GRANT IN AID ALLOCATION

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 3/4/2 **Delegation:** MayCo

Resolved (19 March 2025)

1. That the contents of the report be noted.
2. That the minutes of the Grant-in-Aid Committee, circulated as Annexure “A” in the agenda, be noted.
3. That an amount of R244 000-00 be allocated to CT Arts Fest NPC with registration number 2021/620395/08.
4. That the necessary Grant-in-Aid agreement be completed prior to the disbursement of any funds.

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

FOR EXECUTION: Acting Municipal Manager

Section 2: Financial Services

Resolution M/2/268/03/25

REVENUE MANAGEMENT REPORT – FEBRUARY 2025

Portfolio Comm.: Finance & Corporate Services
File Ref: 9/1/3/4

Demarcation: All Wards
Delegation: MayCo

Resolved (19 March 2025)

1. That the Revenue management report for the month of February 2025 be noted.
2. That it be noted that the amount of R 78,920 has been written off as bad debt in the 50% settlement discount program and an amount of R 15,265 collected in the month of February 2025 as per the Council approved Writing off of Irrecoverable Debt Policy.

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

FOR INFORMATION: Manager Revenue Services

Resolution M/2/269/03/25

SECTION 71 REPORT FOR THE MONTH OF FEBRUARY 2025

Directorate: Finance & Corporate Services
File Ref: 9/1/3/4

Demarcation: All Wards
Delegation: MayCo

Resolved (19 March 2025)

That the Section 71 report for the month ended 28 February 2025 be noted.

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

FOR INFORMATION: Manager Budget and Financial Reporting

Section 3: Corporate Services

No Items for information

Section 4: Community Services

No Items for information

Section 5: Engineering Services

No Items for information

Section 6: Planning and Development

No Items for information

9.

**NOTING OF OUTSTANDING
COUNCIL RESOLUTIONS**

Council Detailed Outstanding Resolution Report Dated 25 April 2025

This Report exclude CC
and Acknowledge tasks

Ref	Item Nr	Object Name	Date of meeting	Due Date of Implementation	Status	Forward for Action Outcome	Implementation Action	User Allocated To	Feedback comment	% Complete	Date Assigned	Date Completed	Last first opened date
Community Services													
690619	C/4/212/08/24	REPORT ON INSTITUTE FOR MUNICIPAL PUBLIC SAFETY OF SOUTHERN AFRICA (IMPS-SA) MINI CONFERENCE MAY 2024 AT MBOMBELA JUNE 2024	2024-10-31	2025-01-02	IN PROGRESS		section 80 report submitted to the by 20 November 2024 to the acting director for perusal and submission for agenda of the next section 80 committee meeting. The report is with the Acting Director currently who needs to go through it and give a go ahead to his secretary to circulate it for comments and submit for section 80 agenda.	SAKATIA	document ready for preliminary meeting by EMT.	90.00	2025-01-06		2025-01-06
									the report ready for perusal and comments before submission.	92.00	2025-01-06		2025-02-18
Corporate Services													
698051	C/3/258/12/24	COUNCILLORS UTILISATION OF A MUNICIPAL-OWNED MOTOR VEHICLE FOR OFFICIAL PURPOSES	2024-12-12	2025-02-10	IN PROGRESS	Communication was sent regarding municipal motor vehicles not to be used to transport staff, Councillor request permission from Executive Mayor	Work in progress	FELTONV			2025-03-11		

709438	C/3/265/01/25	OCCUPATIONAL HEALTH & SAFETY ACTIVITIES REPORT FOR THE PERIOD 01 OCTOBER 2024 UNTIL 31 DECEMBER 2024	2025-01-27	2025-03-13	IN PROGRESS		Ongoing walk through exercises are performed to ensure housekeeping is kept in good order. These are monitored monthly and corrective actions are communicated to stakeholders to ensure workers are working in a safe environment. OHS is however aware of budget constraints as some corrective actions require budget therefore procurement procedures and SCM procedures are timeous processes.	DAVIDSONM	matters are in progress	70.00	2025-03-27		2025-03-27
Economic Development & Planning													
668875	C/6/128/02/24	LAND AUDIT: AGRICULTURAL LAND	2024-03-28	2024-05-15	IN PROGRESS		Meeting to be arranged	SCHLIEMANNC	make arrangements for meeting	50.00	2024-06-07		2024-06-07
698068	C/6/165/11/24	REPORT ON ESTABLISHING AN ECONOMIC DEVELOPMENT AGENCY FOR BITOU MUNICIPALITY	2024-12-12	2025-02-10	IN PROGRESS	Manager LED (Lesley Jacobs) is currently busy with this to be implemented		MBALIC			2025-02-06		
676788	C/6/144/06/24	SHACK FARMING IN WARDS WITH INFORMAL SETTLEMENTS	2024-06-28	2024-08-16	IN PROGRESS	Commenced with investigations	Commenced with investigations	MAKIF	Almost complete	80.00	2024-10-10		2024-10-10
690627	C/6/154/09/24	TO NOMINATE AND ASSIGN OFFICIALS IN ORDER TO CONSTITUTE THE BITOU EVENTS COMMITTEE	2024-10-31	2025-01-02	IN PROGRESS	Forward to Manager: LED	List of nominees for the Events Committee was submitted to the Municipal Manager for approval.	JACOBSL	List submitted to the MM for sign off.	100.00	2025-03-26		2025-03-26
									Awaiting sign off by the MM	70.00	2025-03-26		2025-03-26
									Awaiting confirmation of	70.00	2025-03-26		2025-04-15

									names from MMM				
									Awaiting final confirmation of list of names from MM	70.00	2025-03-26		2025-04-15
Engineering Services													
670463	C/5/132/04/24	FEASIBILITY REPORT AND WAY FORWARD FOR RENEWABLE ENERGY IN BITOU	2024-04-30	2024-06-10	IN PROGRESS		Has not started due to staff constraints	WINDVOGELAA	Has not started due to staff constraints	0.00	2024-06-13		2024-06-13
Finance													
721227	C/2/266/02/25	2ND ADJUSTMENT BUDGET – MID TERM- ADJUSTMENT BUDGET OF THE 2024/25 MEDIUM TERM REVENUE AND EXPENDITURE FORECAST (MTREF)	2025-02-27	2025-04-11	IN PROGRESS			PAYLEC			2025-03-31		
709434	C/2/260/01/25	REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY FOR THE 2nd QUARTER 01 OCTOBER TO 31 DECEMBER 2024	2025-01-27	2025-03-13	IN PROGRESS			MAREDIN			2025-02-28		
Office of The Municipal Manager													
721214	C/1/292/02/25	ADOPTION OF CORRECTIONAL FACILITY PROJECT AS A PRIORITY PROJECT	2025-02-27	2025-04-11	IN PROGRESS			HENGET			2025-03-31		

721224	C/1/299/02/25	APPOINTMENT OF ACTING MUNICIPAL MANAGER FROM 10 MARCH 2025 TO 1 APRIL 2025 (DURING MM STUDY LEAVE PERIOD)	2025-02-27	2025-04-11	IN PROGRESS	FINALIZED		SMILERL			2025-04-02		
721221	C/1/296/02/25	ESTABLISHMENT OF MUNICIPAL COURT	2025-02-27	2025-04-11	IN PROGRESS			LOLIWEL			2025-03-31		
								NAMNTUA			2025-03-31		
690574	C/1/259/10/24	REPORT FROM THE AUDIT AND PERFORMANCE AUDIT COMMITTEE	2024-10-31	2025-01-02	IN PROGRESS	In progress	Resolutions currently in progress. Implementation of the resolutions are dependent on other respective Directorates and Sections.	CKOEBERG	Work in progress.	20.00	2025-01-21		2025-01-21
									In progress	50.00	2025-01-21		2025-04-14
709374	C/1/290/01/25	TABLING OF THE 2024/2025 MFMA SECTION 72 (MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT REPORT	2025-01-27	2025-03-13	IN PROGRESS			PAYLEC			2025-03-26		

10. CONSIDERATION OF REPORTS (NON-DELEGATED MATTERS)

PORTFOLIO INDEX CONSIDERATION OF REPORTS ORDINARY COUNCIL MEETING 30 APRIL 2025			
SECTION 1: OFFICE OF THE MUNICIPAL MANAGER			
ITEM NO	SUBJECT	FILE REF	PAGE NO
C/1/316/04/25	BITOU MUNICIPALITY – RISK MANAGEMENT FRAMEWORK DOCUMENTS 2025-26	2/11/4	45
C/1/317/04/25	THE APPOINTMENT OF TWO (2) AUDIT COMMITTEE MEMBERS <i>(Annexures A & B to be circulated to Councillors only due to PoPia Act restrictions)</i>	9/1/7	191
C/1/318/04/25	APPLICATION TO WAIVE A REQUIREMENT OF THE GENERAL NOTICE NO 50737 OF 30 MAY 2024 – UPPER LIMITS OF TOTAL REMUNERATION PACKAGE PAYABLE TO MUNICIPAL MANAGERS AND MANAGERS DIRECTLY ACCOUNTABLE TO MUNICIPAL MANAGERS	12/2/1/3	196
SECTION 2: FINANCE			
ITEM NO	SUBJECT	FILE REF	PAGE NO
C/2/272/04/25	REVENUE MANAGEMENT REPORT - MARCH 2025	9/1/3/4	217
C/2/274/04/25	REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY FOR THE 3 RD QUARTER 01 JANUARY TO 31 MARCH 2025	8/1/5/5/2	234
C/2/275/04/25	3RD ADJUSTMENT BUDGET – ADJUSTMENT BUDGET OF THE 2024/25 MTREF <i>(Annexures A,B,C & D to be circulated as an addendum)</i>	9/1/3/4	265
C/2/276/04/25	LIST OF WITHDRAWALS FROM MUNICIPAL BANK ACCOUNT FOR THE QUARTER ENDED 31 MARCH 2024	5/15/6	267
C/2/277/04/25	VIREMENT REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2025	9/1/3/4	272
C/2/278/04/25	SECTION 52(d) REPORT FOR THE QUARTER ENDING MARCH 2024	9/1/3/4	277
C/2/279/04/25	COST CONTAINMENT REPORT FOR THE QUARTER ENDING 31 MARCH 2025	9/1/3/4	377
SECTION 3: CORPORATE SERVICES			
ITEM NO	SUBJECT	FILE REF	PAGE NO
C/3/285/04/25	PROGRESS REPORT ON ALL EMPLOYEES ASSISTANCE AND WELLNESS PROGRAMS FOR THE PERIOD: 01 JANUARY 2025 UNTIL 31 MARCH 2025	4/3/5/1/2	381
C/3/286/04/25	PROGRESS REPORT ON TRAINING; SKILLS DEVELOPMENT AND EDUCATION FOR THE PERIOD:- JANUARY-MARCH 2025	4/3/5/1/2	384
C/3/288/04/25	OCCUPATIONAL HEALTH & SAFETY REPORT FOR JANUARY 2025 UNTIL MARCH 2025	5/10/4	392
C/3/293/04/25	BITOU MUNICIPAL EDUCATIONAL DRIVE 2024/2025 (UNIVERSITY OF THE WESTERN CAPE)	4/4/2/1/1	403
SECTION 4: COMMUNITY SERVICES			
ITEM NO	SUBJECT	FILE REF	PAGE NO
	No Items for consideration		407
SECTION 5: ENGINEERING SERVICES			
ITEM NO	SUBJECT	FILE REF	PAGE NO
C/5/205/04/25	CAPITAL PROJECTS IMPLEMENTATION PLAN (CPIP): REPORT FOR PERIOD ENDING MARCH 2025	5/7/1/12	414
SECTION 6: PLANNING & DEVELOPMENT			
ITEM NO	SUBJECT	FILE REF	PAGE NO
C/6/187/04/25	PROPOSED INCORPORATION OF EXISTING STRUCTURES INTO THE EBENEZER DEVELOPMENT	9/1/6	

SECTION 1

**OFFICE OF THE MUNICIPAL
MANAGER**

Section 1: Office of the Municipal Manager

ITEM C/1/316/04/25

BITOU MUNICIPALITY – RISK MANAGEMENT FRAMEWORK DOCUMENTS 2025-26

Portfolio Comm: Strategic Services & Office of the MM
File Ref: 2/11/4
Demarcation: All Wards
Delegation: Council

Attachments: Annexure A – Fraud and Corruption Prevention Policy & Strategy 2025-26
Annexure B – Risk Management Committee: Terms of Reference 2025-26
Annexure C - Enterprise Risk Management Policy 2025-26
Annexure D – Enterprise Risk Management Strategy 2025-26
Annexure E – Business Continuity Management Policy 2025-26
Annexure F – Integrity Management Framework 2025-26

Report from: Municipal Manager / Risk Management Committee

Author: Chief Risk Officer

Date: 08 April 2025

PURPOSE OF THE REPORT

To submit to Council, for consideration and approval of the annual Risk Management (RM) Framework documents, and for noting of the Strategic Risks for the financial year 2025-26.

EXECUTIVE SUMMARY

The Risk Management (RM) Framework documents and strategic risks were presented and discussed at the Risk Management Committee (RMC) meeting held on 27 March 2025 and recommended to the Council for approval and noting.

BACKGROUND /DISCUSSION

Ownership of the RM Framework documents vests with the Council. To strengthen Enterprise Risk Management (ERM) within the Bitou Municipality, the Council (per Resolution C/1/171/09/20 of 30 September 2020) concurred in principle the Risk Management Framework, with the creation of an enterprise risk management unit in Bitou Municipality.

In complying with the said Council Resolution, the municipality has established an ERM unit comprising, inter alia, of the Risk Manager / Chief Risk Officer and Risk & Compliance Assistant(s).

The Mayoral Committee is accountable to the Council in terms of the achievement of Integrated Development Plan goals and objectives of the Bitou Municipality. Responsibilities of the Mayoral Committee/Council include amongst others:

- *Providing oversight and direction to the Accounting Officer on risk management related strategy and policies;*

Section 1: Office of the Municipal Manager

- *Having knowledge of the extent to which the Accounting Officer and management has established effective risk management within the municipality;*
- *Influencing how strategy and objectives are established, municipal activities are structured, and risks are identified, assessed and acted upon;*
- *Considering the design and the way the municipality is managed including the type of risks accepted and the appropriateness of reporting lines*

The Municipal Manager (MM) as Accounting Officer is responsible for the effective, efficient and transparent systems of financial and risk management and to ensure that internal controls are in place.

To give effect to these legislated requirements, the MM, amongst others:

- Advises Council on the approval and adoption of the Municipal ERM Policy and Strategy.
- Updates the Executive Mayor and external stakeholders on the Municipal Risk Profile.
- Recommends the approval of the **risk management committee terms of reference, risk management strategy, risk management policy, business continuity policy, integrity management framework and fraud and corruption prevention policy/strategy** to the Council.
- Provides all relevant stakeholders with the necessary assurance that key risks are properly identified, assessed, mitigated and monitored.
- Considers and acts on recommendations from the Audit Committee, Internal Audit, Risk Management Committee and other appropriate structures for improving the overall state of risk management.
- Provides appropriate leadership and guidance to senior management and structures responsible for various aspects of risk management.

The RMC, instituted by the Council, is responsible for overseeing the risk management process in terms of identifying and managing risks and opportunities to the Municipality and to setting the example and standards for all other officials in the Municipality.

The RMC submits proposed changes or additions to the Annual Risk Management Framework documents for consideration and recommendation to the Council and its Administration for approval.

The RMC is an integral function to the other Directorates and has in equal proportion the qualities of independence and authority ensuring that the committee is an effective governance structure, by monitoring that high-level strategic and cross-cutting risks are identified, analyzed and that risk response actions taken by risk owners are adequate and effective.

Risk management forms an integral and fundamental part of the day-to-day decision-making processes throughout the Municipality and the RMC thus enables the Council to achieve its goals as agreed upon in the IDP.

BITOU MUNICIPAL RISKS

The Executive Management Team conducts strategic risk analyses to mitigate potential threats that may hinder timely cost-effective service delivery or negatively impact good governance. Council's strategic direction is underpinned by Combined Assurance monitored via Bitou's municipal operational risk registers that enumerate risks for every department and section. Continual risk monitoring by risk owners together with quarterly committee reporting of the risk impact and likelihood ratings, contributing factors, control measures and action plans aim to align and correct managerial action to strategic vision.

Section 1: Office of the Municipal Manager

Strategic Risks on the 5x5 scale are:

RISK	Residual Rating
Impeded Strategic Resilience	14
Fraud & corruption in relation to all procurement processes	12
Climate change vulnerability	20
Ineffective internal and external communication with municipal key stakeholders	11,2
Business Continuity	9,6
Inadequate and aging municipal infrastructure to meet current and expected demand for services	8,48
Unsafe & insecure environment	8
Loss of conditional grant funding	6,84
Too low revenue collection rate to ensure long term financial viability and sustainability	6,36
Water scarcity	6,36
Crises and disasters unintentionally, intentionally and naturally caused that disrupt and have consequences on societal functions	5,85
Non-compliance with legislation	5,13

FINANCIAL IMPLICATION

No financial implication

RELEVANT LEGISLATION

The Municipal Finance Management Act, No.56 of 2003 (MFMA);
The King IV Code of Corporate Practices and Conduct 2016 (King IV Code); and
National Treasury Draft Revised Risk Management Framework 2017 07 23

RECOMMENDED BY THE MUNICIPAL MANAGER

That the Council note the reviewed strategic risks and approve the Risk Management Framework documents detailed as follows:

- a) Fraud & Corruption Prevention Policy & Strategy 2025-26
- b) Risk Management Committee: Terms of Reference 2025-26
- c) Enterprise Risk Management Policy 2025-26
- d) Enterprise Risk Management Strategy 2025-26
- e) Business Continuity Management Policy 2025-26
- f) Integrity Management Framework 2025-26.

Section 1: Office of the Municipal Manager

RECOMMENDED BY THE STRATEGIC SERVICES AND OFFICE OF THE MUNICIPAL MANAGER PORTFOLIO COMMITTEE

1. That the Council note the reviewed strategic risks and approve the Risk Management Framework documents detailed as follows:
 - a) Fraud & Corruption Prevention Policy & Strategy 2025-26
 - b) Risk Management Committee: Terms of Reference 2025-26
 - c) Enterprise Risk Management Policy 2025-26
 - d) Enterprise Risk Management Strategy 2025-26
 - e) Business Continuity Management Policy 2025-26
 - f) Integrity Management Framework 2025-26
2. That the water scarcity residual rating be reviewed.
3. That it be noted that “nepotism” will form of the Impeded Strategic Resilience Risk.
4. That quarterly reports be submitted on the strategic risk.

RECOMMENDED BY THE EXECUTIVE MAYOR

1. That the Council note the reviewed strategic risks and approve the Risk Management Framework documents detailed as follows:
 - a) Fraud & Corruption Prevention Policy & Strategy 2025-26
 - b) Risk Management Committee: Terms of Reference 2025-26
 - c) Enterprise Risk Management Policy 2025-26
 - d) Enterprise Risk Management Strategy 2025-26
 - e) Business Continuity Management Policy 2025-26
 - f) Integrity Management Framework 2025-26
2. That the water scarcity residual rating be reviewed.
- 3. That the root causes that will impede on the Strategic Resilience Risk be reviewed.**
4. That quarterly reports be submitted on the strategic risk.

Fraud and Corruption Prevention Policy & Strategy for Bitou Municipality 2025-26



Bitou

MUNICIPALITY

FRAUD and CORRUPTION PREVENTION POLICY & STRATEGY

File Name	FRAUD and CORRUPTION PREVENTION POLICY & STRATEGY 2025-26
Original Author(s)	Risk Management
Status	Recommended to Council March 2025
Date Approved	

TABLE OF CONTENTS

Terms and Abbreviations

1. Introduction
2. Policy on Fraud and Corruption
 - 2.1 Objective
 - 2.2 Policy Stance
 - 2.3 Scope of the Policy
 - 2.4 Definition of Fraud and Corruption
 - 2.5 Forms of corruption
 - 2.6 Action Constituting Fraud and Corruption
 - 2.7 Reporting of Fraud and Corruption
 - 2.8 Dealing with allegations of Fraud and Corruption
 - 2.9 Feedback to reporters of Fraud
 - 2.10 Recovery of Losses
 - 2.11 Confidentiality
 - 2.12 Media
 - 2.13 Protection of Whistle-blowers
- 3 Fraud and Corruption Control Strategies
 - 3.1 Focus on Organisation and its Employees
 - 3.2 Focus on Stakeholders
 - 3.3 Awareness
 - 3.4 Implementation and monitoring

TERMS AND ABBREVIATIONS

Throughout this document, unless otherwise stated, the words in the first column below have the meaning stated opposite them in the second column (and cognate expressions shall bear corresponding meanings):

Constitution Constitution of the Republic of South Africa, as adopted on 08 May 1996 and amended on 11 October 1996 by the Constitutional Assembly

Demarcation Act Local Government: Municipal Demarcation Act, No 27 of 1998

Fraud and Corruption Includes, but is not limited to, the following legal definitions:

- Fraud: i.e., the unlawful and intentional making of a misrepresentation resulting in actual or potential prejudice to another.
- Theft, i.e., the unlawful and intentional misappropriation of another's property or property which is in his/her lawful possession, with the intention of depriving the owner of its rights permanently.
- Offences in respect of *corrupt activities* as defined in the Prevention and Combating of Corrupt Activities Act 2004, i.e.:
 - The general offence of corruption which could be summarised as directly or indirectly accepting or agreeing to accept any gratification from another person; giving or agreeing to give any other person any gratification to influence that person directly or indirectly to exercise his powers, duties or legal obligations in a manner which is or amounts to:
 - Illegal, dishonest, unauthorised, incomplete or biased.
 - Misuse or selling of information or material acquired.
 - Abuse of position of authority.
 - Breach of trust.
 - Violation of a legal duty or set of rules.
 - Designed to achieve an unjustified result.
 - Any other unauthorised or improper inducement to do or not to do anything.
 - Corrupt activities in relation to:
 - Public officials.
 - Foreign public officials.
 - Agents.
 - Judicial officers.
 - Members of the prosecuting authority.

- Unauthorised gratification received or offered by or to a party with an employment relationship.
 - Witnesses and evidential material during certain proceedings.
 - Contracts.
 - Procuring and withdrawal of tenders.
 - Auctions.
 - Sporting events.
 - Gambling games or games of chance.
- Conflicts of interest and other unacceptable conduct, e.g.:
 - Acquisition of private interests in contract, agreement in or investment in public body.
 - Unacceptable conduct relating to witnesses.
 - Intentional interference with, hindering or obstruction of investigation of offence.
- Other offences relating to corrupt activities, viz.:
 - Accessory to or after an offence.
 - Attempt, conspiracy and inducing another person to commit an offence.
 - Failure to report corrupt transactions.
- Irregularities relating to the following:
 - Systems issues: where a process/system exists which is prone to abuse by employees, the public or other stakeholders, e.g., HR Employment Practices like inadequate vetting of employees
- Supply Chain Management:
 - Non-compliance to tender procedures.
 - Supply chain management fraud, e.g., collusion between employees and suppliers.
 - Fraudulent information submitted by suppliers during the tender process.
- Housing:
 - Manipulation of the beneficiary waiting list.
 - Irregular allocation of housing subsidy.
- Financial Systems and Control:
 - Deliberate non-compliance to policies and procedures.
 - Abuse of the system of overtime.
 - Abuse of the system of travel claims.
 - Fraudulent payment certificates submitted for payment.
 - Non-compliance to delegated authority limits.

- Fraudulent use of fleet fuel cards.
 - Fraudulent change of supplier/employee bank details.
- Financial issues: i.e., when individuals or entities have fraudulently obtained money from BM, e.g.:
 - HR Employment Practices
 - Ghost employees.
 - The regular appointments of staff under undue benefits.
 - Supply Chain Management:
 - Suppliers invoicing for work not done.
 - Service providers' double invoicing.
 - Contractor "fronting".
 - Housing:
 - Diversion of rental payments on rental stock.
 - Financial Systems and Control:
 - Theft, e.g., petty cash, etc.
 - Fraudulent travel claims by employees.
 - Fleet fuel card fraud.
- Equipment and resource issues: i.e., where BM's equipment is utilised for personal benefit or stolen, e.g.:
 - Financial Systems and Control:
 - Theft of assets.
 - Abuse of assets.
 - Deliberate destruction of property.
 - Use of BM resources and equipment for private gain.
- Other issues: i.e. activities undertaken by employees of BM, which may be against policies or fall below established ethical standards, e.g.:
 - Conflict of interest.
 - Favouritism.
 - Non-disclosure of private work.

LGAS	Local Government Anti-Corruption Strategy
MFMA	Municipal Finance Management Act, No 56 of 2003
Municipal Manager	Natural person appointed in terms of section 82(1) of the Structures Act
Strategy / Policy	Fraud Prevention Policy & Strategy for BM (original May 2009 and periodically reviewed)
RSA	Republic of South Africa

Fraud and Corruption Prevention Policy & Strategy for Bitou Municipality 2025-26

SALGA	South African Local Government Association
SARS	South African Revenue Service
BM	Bitou Municipality
Structures Act	Municipal Structures Act, No 17 of 1998
Systems Act	Municipal Systems Act, No 32 of 2000

VERSION:

Description	Version Number	Date	Changes
Fraud & Corruption Prevention Policy Strategy	1.0	July 2021	Approved by Council
Fraud & Corruption Prevention Policy Strategy	2.0	October 2022	Approved by Council
Fraud & Corruption Prevention Policy Strategy	3.0	June 2023	Approved by Council
Fraud & Corruption Prevention Policy Strategy	4.0	April 2024	Approved by Council
Fraud & Corruption Prevention Policy Strategy	5.0	March 2025	RMC approved

1. INTRODUCTION

Bitou Municipality subscribes to the principles of good corporate governance which require the conducting of business in an honest and transparent fashion.

Consequently, BM is committed to fighting fraudulent behaviour at all levels within the organisation.

This strategy is premised on the organisations core ethical values driving the business of BM, the development of its systems, policies and procedures, interactions with ratepayers, the public and other stakeholders, and even decision-making by individual managers representing the organisation. This means that, in practice all employees of BM, and even external stakeholders, must be guided by this Strategy as the point of reference for their conduct in relation to BM.

In addition to promoting ethical conduct within BM, the Strategy is also intended to assist in preventing, detecting, investigating and sanctioning fraud and corruption.

This dynamic document details the steps, which have been, and will continually be taken by BM to promote ethical conduct and address fraud and corruption.

2. POLICY ON FRAUD AND CORRUPTION

2.1 Objective

The Policy is intended to encourage staff and members of the public by facilitating the disclosure of information relating to criminal and other irregular conduct in the workplace or relating to any BM activities/business in a responsible manner. It provides clear guidelines for the disclosure of such information aimed at protection against reprisal because of such disclosure as well as promoting the eradication of fraudulent, criminal and other irregular conduct within BM.

2.2 Policy Stance

The policy of BM is zero tolerance to fraud and corruption. In addition, cases of fraud and corruption will be investigated and followed up by the application of all remedies available within the full extent of the law and the implementation of appropriate prevention and detection controls. These prevention controls include the existing financial and other controls and checking mechanisms as prescribed in the systems, policies and procedures of BM.

2.3 Scope of the Policy

This policy applies to all employees, stakeholders, contractors, suppliers and any other party doing business with the institution.

2.4 Definition of Fraud and Corruption

In South Africa, the Common Law offence of fraud is defined as "the unlawful and intentional making of a misrepresentation which causes actual and / or potential prejudice to another". The term "FRAUD" is also used in a wider sense by the public.

In this regard, the term is used in this document in its widest possible meaning and is intended to include all aspects of economic crimes and acts of dishonesty. In other words, fraud can be described as any conduct or behaviour of which a dishonest reputation and/or appropriation forms an element.

The general offence of corruption is contained in Section 3 of The Prevention and Combating of Corrupt Activities Act. This section provides that, any person who gives or accepts or agrees or offers to accept/receive any gratification from another person to influence such other person in a manner that amounts to:

- The legal and authorised performance of such other person's powers, duties or functions.
- An abuse of authority, a breach of trust, and the violation of a legal duty in terms of the applicable rules.
- The achievement of an unjustified result; or
- Any other unauthorised or improper inducement to do or not to do anything is guilty of the offence of Corruption.

Corruption in its wider meaning, and as referred to in this document, includes any conduct or behaviour where a person accepts, agrees or offers any gratification for him/her or for another person where the purpose is to act dishonestly or illegally. Such behaviour also includes the misuse of material or information, abuse of a position of authority or a breach of trust or violation of duty.

2.5 Forms of corruption

Corruption takes various forms in the public service and elsewhere in society. The following are examples of different types of corruption.

2.5.1 Bribery

Bribery involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of public servants.

2.5.2 Embezzlement

This involves theft of resources by persons who control such resources.

2.5.3 Fraud

Any conduct or behaviour of which a dishonest representation and/or appropriation forms an element.

2.5.4 Extortion

Coercion of a person or entity to provide a benefit to a public servant, another person or/and entity, in exchange for acting (or failing to act) in a particular manner.

2.5.5 Abuse of Power

The use by public servant of his or her vested authority to improperly benefit another public servant, person or entity (or using vested authority to improperly discriminate against another public servant, person or entity).

2.5.6 Conflict of Interest

The failure by a public servant to act or to consciously fail to act on a matter where the public servant has an interest or another person or entity that has some form of relationship with the public servant who has an interest.

2.5.7 Abuse of Privileged Information

This involves the use, by public servant, of privileged information and knowledge that a public servant possesses because of his/her office to provide unfair advantage to another person or entity to obtain a benefit.

2.5.8 Favouritism

The provision of services or resources according to personal affiliation (for example, cultural or religious) of a public servant.

2.5.9 Nepotism

A public servant ensuring that family members are appointed to public service positions or that family members receive contracts from the state is regarded as nepotism.

These manifestations are by no means exhaustive as corruption appears in many forms and it is virtually impossible to list all of these.

2.6 Action Constituting Fraud and Corruption

Fraud and corruption manifests in several ways and varying degrees of intensity. These include, but are not limited to:

- Unauthorised private use of the Institution's assets, including vehicles.

- Falsifying travel and subsistence claims.
- Conspiring unfairly with others to obtain a tender.
- Disclosing proprietary information relating to a tender to outside parties.
- Accepting inappropriate gifts from suppliers.
- Employing family members or close friends.
- Operating a private business in working hours.
- Stealing equipment or supplies from work.
- Accepting bribes or favours to process requests.
- Accepting bribes or favours for turning a blind eye to a service provider who does not provide an appropriate service.
- Submitting or processing false invoices from contractors or other service providers; and
- Misappropriating fees received from customers and avoiding detection by not issuing receipts to those customers.

2.7 Reporting of Fraud and Corruption

2.7.1 Reporting by Employees

- i. It is the responsibility of all employees to immediately report all allegations or suspected incidents of fraud and corruption to their immediate managers. Should an employee be concerned that the manager is involved the report can be made to any other member of the management, the Municipal Manager and/or the Executive Mayor, if the Municipal Manager is implicated.
- ii. All managers are responsible for the detection, prevention and investigation of fraud and corruption and must report all incidents and allegations of fraud and corruption to the Municipal Manager and/or Executive Mayor. The Municipal Manager will initiate an investigation into the matter.
- iii. Managers and other employees may also utilize the toll-free fraud hotline, the fraud email address and/or the fraud reporting web-form on the BM website to report in terms of (i) and (ii) above.

2.7.2 Reporting by Service Provider and other Stakeholders

BM encourages members of the public or providers of goods and/or services who suspect fraud and corruption to contact any member of management, the Municipal Manager and/or the Executive Mayor.

Should they wish to remain anonymous, the anonymous fraud reporting web-form on the BM website is also available to them.

2.7.3 Reporting mechanisms

The following options exist for employees, stakeholders and other members of the public to report alleged fraud and corruption incidents. The hotline and the email allow for possible disclosure of identity, while the web-form can be completed without contact details or storing submission details, while allowing for large attachments to be uploaded.

Fraud reporting web-form on <https://www.bitou.gov.za/form/public/>

Toll-free fraud and corruption reporting hotline – 0800 86 96 46

Fraud and corruption reporting email address – fraudqueries@plett.gov.za

The email address contains all whistle-blower reports from all three options. These emails are also recorded in Mimecast for 100 years, from which it cannot be deleted.

The web-form may be completed totally anonymously or with contact details of the whistle-blower. The web-form allows for attachments to be uploaded. The notification of a submitted web-form is automatically sent to the fraud reporting email address from which link the nominated officials can access the web-form and attachments to read and download.

The email address can also be used by internal and external whistle-blowers to report allegations without completing the web-form.

The toll-free fraud hotline records all messages in a voice-box with an undisclosed access pin stored off-site with a third party. These voice messages are automatically forwarded to the designated fraud reporting email address, which is a shared mailbox between the Senior Manager: Governance & Compliance and ICT with rights.

In summary, the following options are available for whistleblowing:

- Call the designated fraud hotline from any Telkom or mobile phone and leave a message
- Send the allegations via email to the designated BM fraud reporting email address
- Report the alleged corruption directly on the web-form available on the BM website

2.8 Dealing with Allegations of Fraud and Corruption

2.8.1 Allegations reported directly to management

i. For issues raised by members of the public, for example the police, ratepayers, or providers of goods and/or services, the action taken will depend on the nature of the concern. The matters raised will be screened and evaluated and subsequently:

- The managers must telephonically report any allegations reported to them by the employees to the Municipal Manager immediately.
 - The managers can also report the reported allegations to the Executive Mayor in case the Municipal Manager is implicated.
 - The manager must report in writing within 24 hours from the time of receiving the allegation.
 - The Municipal Manager and/or Executive Mayor must evaluate the allegations for substance and decide on appropriate course of action.
 - The Municipal Manager and/or Executive Mayor should decide whether to investigate internally or source the services of outside service providers, depending on the seriousness of the allegation.
- ii. Any fraud and corruption committed by an employee, or any other person will be pursued through investigation and to the full extent of the law, including (where appropriate), consideration of:
- a) In case of employees, taking disciplinary action within a reasonable period after the incident as stipulated in disciplinary action procedures.
 - b) Instituting civil action to recover losses.
 - c) Initiating criminal prosecution by reporting the matter to the SAPS or any other relevant law enforcement agencies; and
 - d) Any other appropriate and legal remedy available.

2.8.2 Allegations reported via the web-form, email or hotline

The call centre / web form will receive and refer all the allegations to the Senior Manager: Governance & Compliance. The following procedure will be followed:

- A report of all the allegations will be sent to the Municipal Manager and/or Executive Mayor.
- The Municipal Manager and/or Executive Mayor will further evaluate the allegations and decide on appropriate action.
- The Municipal Manager and/or Executive Mayor will decide whether to investigate or not based on the nature and substance of the allegation.
- The Municipal Manager will report to the Risk Management Committee on all the allegations received.

2.9 Feedback to reporters of Fraud

The Municipal Manager (or his/her delegate) will, upon receiving a report of fraud from an external person, write to the person making the report within 5 days:

- Acknowledging that the concern has been received.
- Indicating how he proposes to deal with the matter and whether any initial enquiries have been made.
- Giving an estimate of how long it will take to provide a final response.
- Informing them whether any further investigations will take place, and if not, the reasons; and

2.10 Recovery of Losses

- i. Managers are required to ensure that losses or damages suffered by BM because of all reported acts committed or omitted by an employee or any other person are recovered from such an employee or other person if he/she is found to be liable for such losses.
- ii. The employee contract will have clauses that give the employer the right to deduct any costs suffered by the Municipality because of the fraudulent actions of any employee from his or her salary or any monies due to him/her, such as pension fund payments, etc.
- iii. Where there is clear evidence of fraud or corruption and there has been a financial loss to the Institution, recovery action - criminal, civil or administrative - will be instituted to recover any such losses.
- iv. In respect of civil recoveries, costs will be predetermined to ensure that such action is financially beneficial.

2.11 Confidentiality

All information relating to fraud and corruption that is received and investigated will be treated with confidentiality. The progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any person(s) other than those who have a legitimate right to such information. This is important to avoid harming the reputation of suspected persons who may subsequently be found to be innocent of wrongful conduct.

2.12 Media

No person is authorised to supply any information about allegations or incidents of fraud and corruption to the media without the express permission of the Municipal Manager.

2.13 Protection of Whistle-blowers

- i. The Protected Disclosures Act, 26 of 2000, makes provision for the protection of employees who make a disclosure that is protected in terms of the Act
- ii. Any disclosure made in good faith and substantially in accordance with any procedure prescribed by BM for reporting is considered a protected disclosure under this act. An employee making a protected disclosure is protected from victimisation due to his/her disclosure.
- iii. An employee or official suspected of dishonest activity or reported such activity which he/she has witnessed should be afforded the opportunity to remain anonymous should he/she so require.
- iv. Concerns expressed anonymously are difficult to investigate, yet nevertheless they will be followed up at the discretion of the Municipal and/or Executive Mayor. This discretion will be applied by considering the following:
 - the seriousness of the concern raised.
 - the credibility of the reported concern; and
 - the likelihood of confirming the allegations.
- v. No person will suffer any penalty or retribution for good faith reporting of any suspected or actual incident of fraud and/or corruption which occurred within BM. This may include:
 - **Harassment or victimisation:** BM acknowledges the fact that the decision to report a concern can be a difficult one to make, not least because of fear of reprisal from those responsible for the irregularity. BM will not tolerate harassment or victimisation and will take action to protect employees when they raise a concern in good faith. This does not mean that if an employee is already the subject of disciplinary or other action, that action will be altered because of their whistleblowing.
 - **Confidentiality:** BM will do its best to protect an individual's identity when he/she raises a concern and does not want their identity to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of information and a statement by the employee or other person may be required as part of the evidence.
- vi. All managers should discourage employees or other persons from making allegations which are false and made with malicious intent. Where such allegations are discovered the person who made the allegations must be subjected to firm disciplinary or other appropriate action.

Parallel to the above enforcement approaches, in the event of breaches, the controls should be amended to limit future recurrence of fraud and corruption. The resolution mechanisms which can be pursued in enforcement are illustrated below.

3. FRAUD AND CORRUPTION STRATEGIES

The **main principles** this Strategy are based on and aligned to in the LGAS include the following:

- Creating a culture which is ethical and intolerant to fraud and corruption.
- Deterrence of fraud and corruption.
- Preventing fraud and corruption which cannot be deterred.
- Detection of fraud and corruption.
- Investigating detected fraud and corruption.
- Taking appropriate action in the event of such irregularities, e.g. disciplinary action, recovery of losses, prosecution, etc.; and
- Applying sanctions that include blacklisting and prohibition from further employment.

The above is not intended to detract from the premise that all the components are equally essential for the successful implementation of the Strategy. The components of the Strategy for BM are the following:

- Focus on the organisation and its employees
- Focus on other stakeholders
- Awareness
- Implementation and Monitoring

3.1 Focus on Organisation and its Employees

3.1.1 Codes of Conduct for Municipal Employees and Councillors

i. In terms of Section 2 of the Systems Act, the Code of Conduct for Municipal employees contains specific conduct standards categorised as follows:

- General conduct.
- Commitment to serving the public interest.
- Personal gain.
- Disclosure of benefits.
- Unauthorised disclosure of information.
- Undue influence.
- Rewards, gifts and favours.
- Council property.
- Payment of arrears.
- Participation in elections.
- Sexual harassment.

- Reporting duty of staff members; and
 - Breaches of Code.
- ii. In terms of Section 1 of the Systems Act, the Code of Conduct for Councillors contains the following categories:
- General Conduct of Councillors (cross reference to sections of Act):
 - Attendance of meetings.
 - Disclosure of interests.
 - Personal gain.
 - Declaration of interest.
 - Full-time Councillors.
 - Rewards, gifts and favours.
 - Unauthorised disclosure of information.
 - Intervention in administration.
 - Council property.
 - Duty of chairpersons of Municipal Councils.
 - Breaches of Code.
 - Application of Code to traditional leaders.
- iii. A gifts policy should be implemented to ensure that both the acceptance and offering of business courtesies, including gifts, by all employees of BM occurs only within the ethical standards as prescribed by BM.
- iv. The development of a robust system for the declaration of private business interests and actual or potential conflicts of interest by all employees and keeping of a centralised record thereof is essential.
- v. Based on the principles of conduct, BM will develop its own code of conduct that will be communicated to all the employees and published on the official website for the benefit of all the stakeholders.

3.1.2 Systems, Policies and Procedures

BM has several systems, policies and procedures designed to ensure compliance with specific laws, regulations and basic internal controls.

All employees and other stakeholders are expected to comply with the applicable policies and procedures. A fundamental risk in this area is the lack of knowledge, awareness, effective communication and training relating to the prevailing systems, policies and procedures.

Non-compliance with policies and procedures is a risk with the potential to seriously impact the success of this Strategy. This will be addressed by developing clearly defined communication

and training strategies to create awareness of all policies and procedures in order to ensure that all employees are made aware of and adequately trained in the implementation of policies and procedures relevant to their duties and responsibilities, e.g. provisions for all employees to acknowledge, in writing, that they have read the policies and procedures applicable to their duties, have undergone relevant training and/or are aware of these policies and procedures, etc.

A structured monitoring mechanism will be developed for the keeping of proper records of the policies and procedures that are being updated and of new policies and procedures that are being developed to set clear targets and monitor progress.

3.1.3 Human Resources – Employment Practices

- i. BM is committed to developing human resource systems, policies and procedures, which incorporate fraud and corruption prevention practices. There is a risk of poor implementation of its human resource systems, policies and procedures and BM undertakes the testing thereof during internal audits in which control shortcomings are subsequently addressed.
- ii. Employee-focused anti-fraud and anti-corruption measures should be visible from the point of advertising a vacant post, recruitment, specific employment conditions, maintaining high employee morale, performance management and even exit procedures upon resignation or retirement. The approaches indicated below are key to BM's efforts in this regard:
 - **Advertising posts:** The inclusion of specific provisions when advertising posts to provide an indication to applicants that only people with the highest level of personal integrity will be considered and that submission to appropriate pre-employment screening processes are obligatory for consideration in any post.
 - **Pre-employment screening and probity:** BM intends ensuring that pre-employment screening procedures are applicable to all employees.
 - **Probation:** Compulsory probationary periods should be applicable to all full-time employees. This provision will be extended to include secondment employees and temporary and contract workers. Relevant vetting will again be considered for employees on probation, during probation and prior to their final appointment in view of the long duration of the probationary period.
 - **On-going financial disclosure and lifestyle audits:** Senior managers will be obliged to declare specific personal assets and private business interests.
 - **Employee induction programmes:** Employee induction is an opportunity to introduce employees to the culture and ethos of the organisation. Efforts will be made to ensure that organisational strategy, business ethics and conduct standards are included in employee

induction. Specific steps will also be developed to include seconded employees, interns and temporary and contract workers in relevant aspects of induction programs.

- **Obligatory leave periods:** To limit the risk of over-worked employees who could become careless leading to non-compliance to internal controls and to further limit the risk of fraud and corruption, BM will compel all employees to take annual leave. This control also limits the risk of unethical individuals monopolising specific tasks.
 - Managers will be encouraged to ensure that appropriate controls, e.g. appropriate scrutiny and supervisions, are put in place in instances where employees do not take leave for extended periods of time due to work commitments.
- **Exit procedures for employees and control over assets:** The exit procedures for employees leaving BM usually require the return of assets and an exit interview. Steps will be taken to ensure that specific follow-up timeframes are set to encourage managers to apply the requirement for the prompt return of assets.
 - BM will ensure that an exit interview process is in place which includes the assessment of the perceptions of the business ethics and conduct standards within the organisation. This will assist in identifying areas for improvement.

3.1.4 Risk Management Committee

- i. The Risk Management Committee is tasked to develop an Integrity Management Framework.
- ii. This committee will be responsible for evaluating breaches of the integrity management framework and initiating investigations where necessary.
- iii. The Municipal Manager is appointed as the Municipal Integrity Champion.
- iv. This committee will consist of at least the following members:
 - Director Financial Services
 - Director Engineering Services
 - Director Economic Development & Planning
 - Director Community Services
 - Director Corporate Services
 - Accounting Officer and
 - A current serving member of the Audit Committee as Chairperson
- v. The members of this committee will abide by the principles of the Protected Disclosures Act of 2000

- vi. The terms of reference of this committee will include the following in relation to the Integrity Management Framework:
 - a. Securing buy-in from all stakeholders.
 - b. Information sharing.
 - c. On-going identification of weaknesses in systems and solutions.
 - d. Creating awareness and ensuring adequate training and education to promote the Framework.
 - e. Assessing progress and on-going maintenance and review.

3.1.5 Investigation

- i. **Dealing with suspected fraud and corruption** In the event that fraud or corruption is detected or suspected, investigations will be initiated and, if warranted, disciplinary proceedings, prosecutions or actions aimed at the recovery of losses will be initiated.
- ii. **Investigations** Any reports of incidents of fraud and/or corruption will be confirmed by an independent investigation. Anonymous reports may warrant a preliminary investigation before any decision to implement an independent investigation is taken.

Investigations will be undertaken by appropriately qualified and experienced persons who are independent of the directorate/section where investigations are required. This may be a senior manager within the institution itself, an external consultant or a law enforcement agency. All investigations performed and evidence obtained will be in accordance with acceptable practices and legal requirements. Independence and objectivity of investigations are paramount.

Any investigation initiated must be concluded by the issuing of a report by the person/s appointed to conduct such investigations. Such reports will only be disseminated to those persons required to have access to implement whatever action is deemed appropriate because of the investigation.

Investigations may involve one or more of the following activities:

- Interviewing of relevant witnesses, internal and external, including obtaining statements where appropriate.
- Reviewing and collating documentary evidence.
- Forensic examination of computer systems.
- Examination of telephone records.
- Enquiries from banks and other financial institutions (subject to the granting of appropriate approval/Court orders).
- Enquiries with other third parties.

- Data search and seizure.
- Expert witness and specialist testimony.
- Tracing funds / assets / goods.
- Liaison with the SAPS or other law enforcement or regulatory agencies.
- Interviewing persons suspected of involvement in fraud and corruption; and
- Report preparation.

Any investigation into improper conduct within the Institution will be subject to an appropriate level of supervision by a responsible committee, having regard to the seriousness of the matter under investigation.

- iii. **Disciplinary proceedings** The ultimate outcome of disciplinary proceedings may involve a person/s receiving written warnings or the termination of their services. All disciplinary actions will take place in accordance with the Council approved and legislated disciplinary procedures.

Should investigations uncover evidence of fraud or corruption in respect of an allegation or series of allegations, the Institution will review the facts at hand to determine whether the matter is one that ought to be reported to the relevant law enforcement agency for investigation and possible prosecution. Such reports must be submitted to the South African Police Service in accordance with the requirements of all applicable Acts. The institution will give its full co-operation to any such law enforcement agency including the provision of reports compiled in respect of investigations conducted.

3.1.6 Internal Control Review after Discovery of Fraud

- i. In each instance where fraud is detected, Line Management will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the fraud incident) to consider the need for improvements.
- ii. The responsibility for ensuring that the internal control environment is reassessed and for ensuring that the recommendations arising out of this assessment are implemented will live with the Line Management of the Department/section concerned.
- iii. BM will be consistent and efficient in its application of disciplinary measures. Additional measures which will be considered include:
 - Communication of specific disciplinary standards and forbidden conduct.
 - Introducing a system where disciplinary measures are applied consistently.
 - Steps for on-going training of managers in the application of disciplinary measures.
 - Where managers are found to be inconsistent and/or inefficient in the application of discipline, BM will consider firm action.

- Publication (within the permissible legal framework) of the outcomes and sanctions of disciplinary actions, including lessons learned. The successful achievement of these initiatives, together with their communication is expected to have the desired effect.

3.1.7 Municipal Public Accounts Committee

This is the committee of Council appointed in terms of section 79 of the Municipal Systems Act. It consists of Councillors. Its responsibilities include interrogating fruitless and wasteful expenditure, unforeseen and unavoidable expenditure, irregular expenditure, annual report and more.

This committee can also initiate investigations on alleged corruption. It will also receive the reports of investigations initiated by the Municipal Manager and/or Executive Mayor

3.1.8 Financial Systems and Control

- i. Appropriate finance policies and procedures are also necessary to ensure appropriate internal control over finance management and to limit fraud and corruption risks. The effectiveness of the existing finance policies and procedures will also be tested during internal audits and shortcomings addressed.
- ii. The Council of BM must approve an annual budget for BM before the start of the financial year. BM may only incur expenditure in terms of an approved budget and within the limits of the amounts appropriated for the different cost codes in an approved budget.
- iii. The Municipal Manager of BM is regarded as the accounting officer for BM. Therefore, the Municipal Manager should ensure that the financial systems and controls that are in place in BM address the following:
 - Effective, efficient and economic use of resources.
 - Proper recordkeeping of the financial affairs of BM.
 - Effective, efficient and transparent systems of financial and risk management and internal control.
 - Effective, efficient and transparent systems of internal audit.
 - Prevention of irregular or fruitless and wasteful expenditure.
 - Institution of disciplinary or, when appropriate, criminal proceedings against employees who have committed an act of financial misconduct or other offence, including fraud and corruption.
- iv. Further, the Municipal Manager must ensure that an effective system of expenditure control is in place. According to the MFMA, the accounting officer of BM must report to

the South African Police Services all cases of alleged theft and fraud that occurred in BM once adequately investigated.

- v. Top management, senior management and other officials of BM must assist the Municipal Manager in coordinating the financial systems and controls within BM.
- vi. The finance policies, procedures and other frameworks of BM prescribe various controls, which, if effectively implemented, would limit fraud and corruption within BM. These controls may be categorised as follows while recognised that the categories contain overlapping elements:
 - (a) Prevention controls, which is further subdivided into:
 - i. *Authorisation Controls* which require that all transactions must be authorised or approved by an appropriate responsible person and that the limits for these authorisations are specified in the delegations of authority of BM.
 - ii. *Physical Controls* which are concerned mainly with the custody of assets and involve procedures and security measures designed to ensure that access to assets is limited to authorised personnel.
 - (b) Detection controls, which are further subdivided into:
 - i. *Arithmetic and accounting controls*, which are basic controls within the recording function which ensure that transactions to be recorded and processed have been authorised, are complete, are correctly recorded and accurately processed. Such controls include checking arithmetical accuracy of records, the maintenance and taking of totals, reconciliation, control accounts and accounting for documents.
 - ii. *Physical controls*, which relate to the security of records and are similar to preventative controls in that they are also designed to limit access.
 - iii. *Supervision*, which relates to supervision by responsible officials of day-to-day transactions and the recording thereof.
 - iv. *Management Information* which relates to the review of management accounts and budgetary controls. These controls are normally exercised by management outside the day-to-day routine of the system.
 - (c) *Segregation of duties*
 - i. One of the primary means of control is the separation of those responsibilities or duties that would, if combined, enable one individual to record and process a complete transaction, thereby providing him/her with the

opportunity to manipulate the transaction irregularly and commit fraud and corruption.

- ii. Segregation of duties reduces the risk of intentional manipulation or error and increases the element of checking.
- iii. Functions that should be separated include those of authorisation, execution, custody, recording, and, in the case of computer-based accounting systems, systems development and daily operations.
- iv. Placed in context with fraud and corruption prevention, segregation of duties lies in separating either the authorisation or the custodial function from the checking function.
- vii. Despite the existence of policies and procedures to address internal control, deficiencies such as ineffective application of policies and procedures resulting from lack of training, expertise, knowledge and capacity has the potential to lead to increased incidence of fraud and corruption.
- viii. BM will continue to initiate steps to address the problem of lack of training, expertise and knowledge in systems, policies and procedures to improve internal control. Areas of weakness will be identified during audits and risk assessments.
- ix. Furthermore, BM will also continue to re-emphasise to all supervisors that consistent compliance by all employees with internal control is one of the fundamental controls in place to prevent fraud and corruption.

Managers will be encouraged to recognise that internal control shortcomings identified during audits are in many instances purely symptoms and that they should strive to identify and address the root causes of these internal control weaknesses, in addition to designing adequate or additional controls.

- x. Where managers do not comply with basic internal controls, e.g., non-adherence to the delegation of authority limits, firm action(s) will be considered.

3.1.9 Supply Chain Management

- i. The MFMA requires every municipality to have a Supply Chain Management policy that is fair, equitable, transparent, competitive and cost effective.
- ii. Further, the MFMA stipulates that the Supply Chain Management policy of BM must at least address the following aspects:

- The barring of persons from participating in tendering or other bidding processes who:
 - (a) have been convicted of fraud or corruption during the past five years.
 - (b) wilfully neglected, reneged on or failed to comply with government contract terms during the past five years; and
 - (c) whose tax matters are not cleared by SARS
- iii. The Municipal Manager of BM must implement the Supply Chain Management policy and pay all responsible steps to ensure that proper mechanisms and separation of duties in the Supply Chain Management system are in place to minimise the risk of fraud, corruption, favouritism and unfair and irregular practices.
- iv. At a minimum, the Supply Chain Management policy of BM should contain the following anti-fraud and anti-corruption provisions:
 - The range of supply chain management processes that BM may use, e.g. tenders, quotations, etc.
 - When a particular process must be used.
 - Procedures for each type of process.
 - Open and transparent pre-qualification processes for tenders and other bids.
 - Competitive bidding processes.
 - Bid documentation, advertising of and invitations for contracts.
 - Procedures for:
 - the opening, registering and recording of bids in the presence of interested parties.
 - the evaluation of bids.
 - negotiating the final terms of the contract; and
 - the approval of bids.
 - Screening processes and security clearances for prospective contractors on tenders or other bids above a prescribed value.
 - Compulsory disclosure of conflicts of interest.
 - The barring of persons from participating in tendering or other bidding processes who:
 - have been convicted of fraud or corruption during the past five years.
 - wilfully neglected, reneged on or failed to comply with the government contract terms during the past five years; and
 - whose tax matters that are not cleared with SARS.
 - Any additional measures for:
 - Combating fraud, corruption, favouritism, unfair and irregular practices in BM's supply chain management; and
 - Promoting ethics of officials and other role players involved in BM's supply chain management processes.

3.1.10 Housing Subsidy

- i. A housing subsidy is a grant by Government offered to qualifying beneficiaries for housing purposes. The grant is not paid in cash to the beneficiaries. The grant is paid to the seller or may be used to construct a house which is then transferred to a beneficiary.
- ii. Applications for a housing subsidy must satisfy the criteria that are in line with BM's housing policy and national and provincial criteria.

3.1.11 Housing Allocations

- i. BM facilitates the allocation of houses built by means of funding from Provincial and National Government. Furthermore, BM facilitates communication with communities through the different structures, e.g., ward committees etc. Beneficiaries on the waiting list for housing may be captured by BM. A fundamental risk in the allocation of houses is that housing may be irregularly allocated to beneficiaries, e.g., beneficiaries may be moved up the waiting list in exchange for undue benefit.
- ii. BM will develop a housing policy that, at a minimum, will address the risk of fraud and corruption.

3.1.12 Risk Management and Assessments

- i. To identify and address risks facing BM, a risk assessment will be performed on an annual basis. This process will be complemented by the self-assessment of existing controls to mitigate the identified risks. Additional actions to further mitigate these risks will culminate in a risk management plan.
- ii. Presentations to employees of BM will be conducted to ensure that they have a more detailed understanding of the fraud and corruption risks facing BM and the areas wherein these risks exist, thus also enhancing the prospect of detecting irregularities earlier.

3.1.13 Fraud Detection Review

BM will perform specific detection reviews in areas which are at high risk of unethical conduct, fraud and corruption on a regular basis. This will include presentations to employees, including managers, to ensure that they have detailed understanding of the risks associated with these areas, thus also enhancing the prospect of detecting irregularities earlier.

The high-risk areas include:

- Recruitment and selection of staff.
- Procurement, e.g., emergency procurement, sole suppliers, etc.
- Housing, e.g., allocation, administration of housing waiting lists, etc.
- Financial systems and control, e.g., payment of suppliers, receipt and banking

3.1.14 Internal and External Audit

- i. The MFMA stipulates that a Municipality must maintain the system of internal audit (IA) under the control and direction of an audit committee (APAC). Furthermore, the internal audit function of BM is required to report on matters relating to:
 - Internal Control.
 - Accounting procedures and practices.
 - Risk and risk management.
 - Loss control.
 - Compliance with applicable legislation.
- ii. BM recognises the fact that the positive support by all its managers for IA and its functions, speedy response to and the addressing of queries raised by IA is vital to the success of the Strategy. Managers must respond to internal control deficiencies and shortcomings raised by IA without any delay.
- iii. Awareness strategies will also be developed to enhance managers' understanding of the role of Internal Audit.
- iv. BM is also the subject of annual external audits. These audits include the following tasks:
 - Examining evidence supporting the amounts and disclosures in the financial statements.
 - Assessing the accounting principles used and significant estimates made by management; and
 - Evaluating the overall financial statement presentation.

3.1.15 Physical and Information Security

3.1.15.1 *Physical security*

- i. BM's main physical security threat arises in control over its physical assets, facilities and employees. Security personnel and access systems are deployed to mitigate this threat. However, control over security personnel and access systems should continuously be reviewed for adequacy.
- ii. BM will also consider conducting a regular detailed review of the physical security arrangements at its offices and other sites and improve identified weaknesses. Specific focus areas will be physical security over infrastructure, assets and staff.
- iii. Furthermore, BM will continue to pursue steps to ensure adequate security over its people, confidential information and information systems.

3.1.15.2 *Information security*

- i. BM will ensure that all employees are sensitised on a regular basis to the fraud and corruption risks associated with information security and the utilisation of computer resources, in particular access control, and that systems are developed to limit the risk of manipulation of computerised data.
- ii. Communiqués will be provided to all employees on the management of intellectual property and confidential information to limit the risk of manipulation of information.
- iii. Regular communiqués will be forwarded to employees pointing out security policies, with a particular emphasis on the e-mail and internet usage and the implications (e.g. disciplinary action) of abusing these and other computer related facilities. Where employees are found to have infringed on prevailing policy in this regard, disciplinary action will be taken.
- iv. Regular reviews of information and computer security will also be implemented, and weaknesses identified during these reviews will be addressed.

3.2 Focus on other Stakeholders

- i. BM has several other stakeholders with whom it interacts. These are indicated below:
 - Trading partners, e.g., suppliers, contractors, consultants.
 - Employee representative organisations.
 - DPLG.
 - SALGA.
 - The public.
- ii. All stakeholders with whom BM interacts are expected to abide by the principles contained in the Strategy. Although BM has limited legal rights to enforce these principles on external stakeholders, it can exercise moral persuasion to gain compliance to the principles contained in the Strategy or choose not to enter relationships with stakeholders who do not comply.
- iii. It is a common perception that employees face the greatest challenge to their integrity in the form of enticement to accept bribes from unethical suppliers, contractors and consultants. Furthermore, these trading partners are also often viewed as untrustworthy in delivery of goods and/or services.
- iv. Approaches to address the risk of fraud and corruption relating to trading partners are the following:

- Appropriate terms and conditions in invitations to tender for services that prescribe the standards of business ethics expected by BM.
 - Appropriate pre-award screening of credentials supplied by contractors.
 - Provision for compulsory declaration of actual and/or potential conflicts of interest both by suppliers and employees of BM dealing with these suppliers.
 - Appropriate contract terms and conditions indicating the conduct expected by BM.
 - On-going communication of these standards.
 - Sound project management.
 - Monitoring and evaluation of breaches.
 - Taking sound action in the event of breaches such as:
 - Prosecution.
 - Loss recovery.
 - Placing of appropriate prohibitions on future contracts and cancellation of existing contracts.
- v. Members of the public will be made aware of BM's commitment to ethics management and fraud and corruption prevention and through awareness programs encouraged to report irregularities affecting BM.

3.3 Awareness

This component of the Strategy comprises two areas, namely education and communication.

3.3.1 Education

Formal awareness presentations will be conducted for employees of BM in planned workshops. The on-going creating of awareness amongst all employees is, however, the responsibility of all managers. Approaches to create awareness amongst employees will address the following issues:

- Employee awareness and the application of professional ethics in the work environment.
- Employee awareness of the current systems, policies and procedures relating to fraud and corruption and their rights should they blow the whistle.
- Encouraging employees to blow the whistle on fraud and corruption within their work environments.
- Encouraging employees to understand specific fraud and corruption related risks to which BM may be exposed, thus enhancing the prospect of detecting irregularities earlier.

3.3.2 Communication

- i. The objective of communication is to further create awareness amongst employees, the public and other stakeholders of the Strategy to facilitate a culture where all stakeholders strive to contribute towards making it a success. This will increase the prospect of fraud and corruption being reported and improve BM's prevention and detection ability.
- ii. Communication approaches that will be considered by BM are the following:
 - An official launch for the Plan aimed at all stakeholders.
 - Posters, newsletters and pamphlets to advertise the Codes of Conduct for staff members and Councillors aimed at employees, the public and other stakeholders.
 - A suggestion box for employees and other stakeholders to submit proposals which could enhance the further development of the Strategy.
 - Ensuring that ethics promotion is a fixed agenda item in meetings.
 - Signing of declarations of commitment to the Plan by all employees.
 - Endorsements of other correspondence directed at providers of goods and / or services with pro-ethics, anti-fraud and anti-corruption messages.
 - Screensavers on computers with appropriate pro-ethics, anti-fraud and anti-corruption messages; and
 - Publishing the Strategy, its implementation and successes in the Annual Report of BM.

3.4 Implementation and monitoring

The Strategy will be reviewed on an annual basis, whilst progress with the implementation of the various components will be reviewed on a quarterly basis. In the latter regard, specific priorities stemming from the Strategy, actions to be taken, responsible persons and feedback dates relating to progress made will also be set.

3.4.1 Monitoring

BM will ensure that a fraud and corruption information system is developed and will include:

- (a) Recording all allegations.
- (b) Tracking progress with the management of allegations.
- (c) Facilitating the early identification of systemic weaknesses and recurring risks and informing managers and employees of such.
- (d) Providing feedback to employees and other whistleblowers about the management of allegations.

3.4.2 Implementation Structure

The Municipal Manager will facilitate the implementation of this Strategy.



BITOU MUNICIPALITY

RISK MANAGEMENT COMMITTEE TERMS OF REFERENCE

File Name	Risk Management Committee Terms of Reference 2025-26
Original Author(s)	Risk Management
Status	Recommended to Council March 2025
Date Approved	

VERSION

Short Name	Version Number	Date	Status
RMC ToR	3.0	October 2022	Approved by Council
RMC ToR	4.0	June 2023	Approved by Council
RMC ToR	5.0	April 2024	Approved by Council
RMC ToR	6.0	March 2025	RMC approved

CONTENTS

1	CONSTITUTION.....	4
2	OBJECTIVES.....	4
3	AUTHORITY	5
4	COMPOSITION	5
5	CHAIRPERSON	7
6	ROLES AND RESPONSIBILITIES.....	7
7	MEETINGS.....	9
8	QUORUM OF MEETINGS.....	9
9	ADMINISTRATIVE FUNCTIONS.....	9
10	REVIEW OF THE TERMS OF REFERENCE.....	Error! Bookmark not defined. 0
11	APPROVAL OF THE TERMS OF REFERENCE	110

ADDENDUM 1

1	REMUNERATION	
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1 CONSTITUTION

- 1.1. The Risk Management Committee (RMC) has been established by Bitou Municipality to assist the Accounting Officer to fulfil his risk and ethics management and control responsibilities in accordance with prescribed legislation and corporate governance principles.
- 1.2. Section 62 of the Municipal Finance Management Act requires the Accounting Officer to ensure that Bitou Municipality has and maintains an effective, efficient and transparent system of financial management, risk management and internal control, and those risks are assessed on a regular basis.
- 1.3. The extension of the general responsibilities, in terms of Section 78 of the MFMA, to all Executive Management is a cornerstone in the institutionalisation of risk management in the public service. It establishes responsibility for risk management at all levels of management extending it beyond the roles of the Accounting Officer, the Internal Audit Unit and the Audit and Performance Audit Committee in this regard.
- 1.4. Bitou Municipality has established the Risk Management Committee in terms of the Local Government: Municipal Finance Management Act (No.56 of 2003), and the Local Government: Municipal Systems Act (No.32 of 2000). This Terms of Reference is intended to guide the Risk Management Committee when performing its functions; to produce proper corporate governance in terms of the King IV report, the National Treasury Public Sector Risk Management Framework, Bitou Municipality's Enterprise Risk Management Policy and other best practice guidelines.

2 OBJECTIVES

- 2.1. The primary objective of the Risk Management Committee is to assist the Accounting Officer, Council and Audit Committee in discharging their accountability for enterprise risk management by reviewing the effectiveness of the Bitou Municipality's risk management systems, practices and procedures, and providing recommendations for improvement.
- 2.2. The Terms of Reference (ToR) is intended:
 - To provide guidance to the Risk Management Committee when performing their functions.

- To promote corporate governance in terms of King IV, National Treasury's Public Sector Risk Management Framework and other guidelines.

3 AUTHORITY

- 3.1. The Accounting Officer is responsible for risk management, including ensuring that the Municipality has effective, efficient and transparent systems of financial management, risk management and internal control.
- 3.2. This Terms of Reference sets out the specific responsibilities delegated by the Council and Accounting Officer to the Committee and provides support for the operation of the Committee.
- 3.3. The Risk Management Committee will foster a culture within Bitou Municipality that emphasizes and demonstrates the benefits of a risk – based approach to internal control and management of the Municipality.
- 3.4. The Risk Management Committee shall have the requisite authority to request any official to appear before it to account for their delegated responsibilities in respect of risk management.
- 3.5. The Risk Management Committee shall have full, free and unrestricted access to any information of Bitou Municipality and / or relating to Bitou Municipality required for performing its functions.

4 COMPOSITION

- 4.1. The Council shall formally approve the appointment of permanent members of the Committee as prescribed by this TOR.
- 4.2. The members, as a collective, shall possess the blend of skills, expertise and knowledge of Bitou Municipality, including familiarity with the concepts, principles and practices of risk management, such that they can contribute meaningfully to the advancement of risk management within the Municipality.
- 4.3. The standing Members shall be the following:

- Chairperson: Member of the Audit Committee that is not in the employ of Bitou Municipality
- Head of Department: Office of the Municipal Manager (Accounting Officer)
- Head of Department: Financial Services (Chief Financial Officer)
- Head of Department: Corporate Services
- Head of Department: Economic Development & Planning
- Head of Department: Engineering Services
- Head of Department: Community Services
- Chief Risk Officer: Office of the Municipal Manager

4.4. Standing invitees to the Risk Management Committee shall be:

- Senior Manager Governance & Compliance
- Chief Audit Executive
- Risk Champions
- Manager: IDP
- Manager: PMS
- Manager: Legal Services
- Manager: Public Safety (Fire, Disaster, Law Enforcement & Security Risk)
- Manager: Human Resources Management (OHS risk incidents)
- Manager: ICT (ICT risks)
- Any other official of the Bitou Municipality, when necessary
- Any representative from other government institutions e.g. AGSA
- Chairperson of Audit Committee
- Councilor responsible for Good Governance

- Executive Mayor

4.5. When a Director, who is part of the Risk Management Committee, is absent or the position is not yet filled, the designated official mandated to act in the position of Director will resume the responsibilities as the Risk Management Committee member. The designated officials mandated to act shall abide by the relevant rules and regulations of the Risk Management Committee.

5 CHAIRPERSON

- 5.1. The Accounting Officer shall appoint the chairperson of the RMC.
- 5.2. The Chairperson shall be an independent external person from Bitou Municipality.
- 5.3. The Chairperson shall be appointed for a period of three (3) years. The term of appointment may be extended for a further three (3) years, based on performance.
- 5.4. The Chairperson shall not serve on the Risk Management Committee for a period exceeding six (6) years.
- 5.5. After serving on the Risk Management Committee, a cooling off period of two (2) years shall be provided for, before appointing the same member to the Risk Management Committee.
- 5.6. If the Chairperson is absent from a meeting for whatsoever reason, the members should elect a Chairperson to chair the meeting.

6 ROLES AND RESPONSIBILITIES

The duties of the Risk Committee shall be to:

- 6.1. Review the Risk Management Policy, Strategy, Fraud and Corruption Prevention Policy & Strategy, Integrity Management Framework, Business Continuity Management Policy, Combined Assurance Policy, as well as RMC Terms of Reference, and recommend for approval by the Council.
- 6.2. Review and approve the Risk Universe and Risk Champion Forum Terms of Reference.

- 6.3 Review and approve the risk management implementation plan.
- 6.3. Evaluate and monitor the progress of the risk management implementation plan.
- 6.4. Review the risk appetite and tolerance and recommend for approval by the Accounting Officer.
- 6.5. Review the institution's risk identification and assessment methodologies to obtain reasonable assurance of the completeness and accuracy of the risk register.
- 6.6. Monitor the management of material risks to the Municipality, including emerging risks and its prospective impact.
- 6.7. Evaluate the effectiveness of mitigating strategies to address the material risks of Bitou Municipality.
- 6.8. Report to the Accounting Officer and APAC any material changes to the risk profile of the Institution.
- 6.9. Review the fraud and corruption prevention policy & strategy and recommend for approval by the Council.
- 6.10. Evaluate the effectiveness of the implementation of the fraud and corruption prevention policy & strategy.
- 6.11. Review any material findings and recommendations by assurance providers on the system of risk management and monitor that appropriate action is instituted to address the identified weaknesses.
- 6.12. Consider progress on strategic risk action plans developed as part of the risk management process by each Directorate.
- 6.13. Set out the nature, role, responsibility and authority of the risk management function within the Institution for approval by the Accounting Officer.
- 6.14. Report quarterly to the APAC on risk management activities, which, inter alia, shall include risk dashboard reports, notification of risk management framework documents endorsed and recommended by RMC to Council for approval and other critical issues relating to risk management.

- 6.15. As part of his/her duties, the chairperson of the RMC will report bi-annually or more frequently if required, to the Municipal Council on the operations of the risk management unit and the RMC, together with aspects requiring improvement accompanied by the Committee's recommendations to address such issues.
- 6.16. Report by RMC Chair, upon request by the APAC Chair, as a section on risk management activities and state of risk management in the Municipality for the APAC bi-annual report to the Council.
- 6.17. As part of their duties the RMC shall prepare a report annually which will be incorporated into the Municipality's Annual Report.

7 MEETINGS

- 7.1. The Risk Management Committee shall meet at least four times per annum and at such additional times as may be necessary to carry out its responsibilities.
- 7.2. The Chairperson of the Committee or a majority of the permanent members of the Committee may convene additional meetings as circumstances may dictate.
- 7.3. The Chairperson shall call a meeting for the Risk Management Committee if requested to do so by the Accounting Officer, Mayoral Committee or Council.

8 QUORUM OF MEETINGS

- 8.1. Fifty percent (50%) plus one (1) of the members referred to in 4.3 constitutes a quorum for Risk Management Committee meetings.

9 ADMINISTRATIVE FUNCTIONS

- 9.1. Corporate Services (Administration Services) shall perform the secretariat functions of the Risk Management Committee.
- 9.2. Meeting agendas will be prepared in consultation with the Chairperson and provided in advance to Risk Management Committee members, along with appropriate briefing materials.

- 9.3. The secretariat shall forward the notice of each meeting of the Committee to all members no later than five (5) working days prior to the date of the meeting.
- 9.4. The Accounting Officer shall undersign the notice, confirm the venue, time, date and agenda, and include the documents for discussion.
- 9.5. The secretariat shall complete the minutes of meetings within seven (7) working days after the Risk Management Committee meeting, electronically circulate it to the chairperson for comments and after to all members in attendance for comment.
- 9.6. The minutes shall be approved at the next RMC meeting.
- 9.7. Minutes of proceedings and resolutions of Risk Management Committee meetings will be kept by the secretariat.

10 REVIEW OF THE TERMS OF REFERENCE

- 10.1 The Risk Management Committee will annually review its Terms of Reference to ensure that it remains relevant to the Risk Management Committee's authority, objectives and responsibilities.
- 10.2 All changes or amendments to the Terms of Reference will be discussed and recommended for approval by the Council.

11 APPROVAL OF THE TERMS OF REFERENCE

- 11.1 The Risk Management Committee Terms of Reference is endorsed by the Chairperson and Members of the Committee and recommended to the Council for approval.

INFORMATIVE ADDENDUM TO RMC TERMS OF REFERENCE

1 REMUNERATION

- 11.1. The external members of the Risk Management Committee shall be remunerated for attending Risk Management Committee meetings.
- 11.2. Bitou Municipality will utilise the rates provided by National Treasury as amended from time to time.
- 11.3. Remuneration will only be applicable to Risk Management Committee Members not employed in public service. No remuneration will be payable to officials employed at national, provincial and local government, its agencies or entities. Only travel allowance may be paid to these officials, if proof is submitted that their respective employers do not reimburse them for such.
- 11.4. The reimbursement for travel expenditure must be determined in accordance with the Council approved policy. All particulars must be completed on a claim form and submitted to the Municipality.
- 11.5. External members of the Risk Management Committee shall be remunerated as per clause 11.1 for attending work-related workshops as approved by the Municipal Manager.



BITOU MUNICIPALITY

ENTERPRISE RISK MANAGEMENT POLICY

File Name	Enterprise Risk Management Policy 2025-26
Original Author(s)	Risk Management
Status	Recommended to Council March 2025
Date Approved	

TABLE OF CONTENTS

CHAPTER 1: ENTERPRISE RISK MANAGEMENT POLICY

GLOSSARY OF TERMS **Page 3 - 4**

SECTION 1 – OVERVIEW **Page 5 - 8**

1. INTRODUCTION AND BACKGROUND TO THE POLICY
2. POLICY STATEMENT
3. TYPES OF RISKS

SECTION 2 – PARTIES RESPONSIBLE FOR RISK MANAGEMENT **Page 8-11**

SECTION 3 – WHY RISK MANAGEMENT SHOULD BE PRACTICED **Page 11-12**

SECTION 4 – THE RISK MANAGEMENT PROCESS **Page 12-13**

SECTION 5 – MANAGING THE IDENTIFIED RISKS **Page 14**

SECTION 6 – MONITORING **Page 14**

SECTION 7 – COMMUNICATING RESULTS **Page 15**

SECTION 8 – IMPLEMENTATION **Page 15**

VERSION

Short Name	Version Number	Date	Status
ERM Policy	3.0	June 2022	Approved by Council
ERM Policy	4.0	June 2023	Approved by Council
ERM Policy	5.0	April 2024	Approved by Council
ERM Policy	6.0	March 2025	RMC approved

GLOSSARY OF TERMS

BATHO PELE PRINCIPLES:	Similarly, the principles of Batho Pele clearly articulate the need for prudent risk management to underpin government objectives. Batho Pele strives to instill a culture of accountability and caring by public servants. Further objectives of Batho Pele include supporting the governments' governance responsibilities, improving results through more informed decision-making, strengthening accountability and enhancing stewardship and transparency, all of which resonate well with the principles of risk management.
BM:	Bitou Municipality
Compliance:	Conforming with laws and regulations applicable to an entity.
Control:	1. A noun, denoting an item, e.g., existence of a control – a policy or procedure that is part of internal control. A control can exist within any of the eight components. 2. A noun, denoting a state or condition, e.g., to effect control – the result of policies and procedures designed to control; this result may or may not be effective internal control. 3. A verb, e.g., to control – to regulate; to establish or implement a policy that effects control.
CORPORATE GOVERNANCE:	Institutions are encouraged to adhere to the principles espoused in the King IV Report on Corporate Governance (King IV) given its promotion of an advanced level of institutional conduct.
Criteria:	A set of standards against which BM risk management can be measured in determining effectiveness. The eight BM risk management components, taken in the context of inherent limitations of BM risk management, represent criteria for BM risk management effectiveness for each of the four objectives categories.
CRO (Chief Risk Officer)	Manager: Risk Management. The CRO is thus the custodian of the ERM framework, the coordinator of the risk management throughout the local municipality and the institutional advisor on all risk management matters.
EXECUTIVE AUTHORITY:	The Mayoral Executive Committee (MAYCO) is accountable to the Council in terms of the achievement of the goals and objectives of the BM
IDP:	Integrated Development Plan
Institution/Entity:	Municipality
Likelihood:	The possibility that an event will occur
MFMA:	Municipal Finance Management Act (Act 56 of 2003) (MFMA)
NTR:	National Treasury Regulations
Operations:	Used with "objectives" or "controls": having to do with the effectiveness and efficiency of an entity's activities, including performance and profitability goals, and safeguarding resources.
Other personnel:	Other personnel are accountable to line management to integrate the principles of risk management into their daily routines to enhance the achievement of their functional objectives.
Policy:	Management's dictate of what should be done to effect control. A policy serves as the basis for procedures for its implementation.
Procedure:	An action that implements a policy.

Reporting:	"Used with objectives": having to do with the reliability of the entity's reporting, including both internal and external reporting.
Residual Risk:	The remaining risk after management has taken action to alter the risk's likelihood or impact.
RMC	The Risk Management Committee is responsible for oversight of the quality, integrity and reliability of the BM's risk management processes and risk responses.
Risk:	The possibility that an event will occur and adversely affect the achievement of IDP objectives.
Risk Appetite:	The broad-based amount of risk a company or other entity is willing to accept in pursuit of its mission or vision.
Risk Management:	The identification, assessment and response to risk to a specific objective.
RISK MANAGEMENT FRAMEWORK:	The Bitou Municipality Risk Management Framework (Framework) represents the pre-eminent source of reference and guidance on risk management practices in the public sector.
RISK MANAGEMENT POLICY:	The risk management policy formally sets out the BM's stance on ERM. The risk management policy generally addresses what the local municipality will do about ERM
RISK MANAGEMENT STRATEGY:	The risk management strategy guides the BM on how to implement its risk management policy.
Risk Tolerance:	The acceptable variation relative to the achievement of objectives.
Stakeholders:	Parties that are affected by the entity, such as shareholders, the communities in which the entity operates, employees, customers and suppliers.
Strategic:	"Used with objectives": having to do with high-level goals that are aligned with and support the entity's mission.

1. OVERVIEW

1.1 INTRODUCTION

To ensure the efficient and effective practice of risk management across the Municipality and compliance with relevant legislature, Council has approved the establishment of Enterprise Risk Management Unit within the Bitou Municipality in **2013**. Risk management affects everyone and should therefore be practiced across the entire Municipality. Directorates that manage their risks across the entire directorate increase the likelihood of achieving their units' aims, objectives and priorities. Therefore, enabling the Directorate to prioritize the allocation of resources in such a way to alert management and officials of potential problems and providing everyone with skills to be confident risk takers.

1.2 BACKGROUND

Risk management is a process of identifying potential events that could have an impact on the achievement of the entity's objectives. This includes measuring or assessing risk and developing strategies to manage the risk. The strategies include transferring the risk to another party, avoiding the risk, reducing the negative effect of the risk, and accepting some or all the consequences attached to a particular risk.

Risk is the threat that an event or action will adversely affect the Municipality's ability to achieve its objectives and to execute its strategies successfully. Uncertainty of events or variability of outcomes have the potential to undermine the achievement of IDP objectives in the most effective, efficient and economical manner. Also, missing out on opportunities to optimize effectiveness, efficiency and economy when pursuing set objectives

In terms of section 62 (1) (c) (i) of the Municipal Finance Management Act (MFMA) *"the accounting officer of a municipality must ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control."*

The risk management policy for the municipality has been drafted to give effect to section 62 (1) (c) (i) of the MFMA.

The Bitou Municipality is governed by specific regulations and Governance Codes, which shape and drive its risk management process. The Council and its Administration are in the process to formally adopt the King IV Code of Corporate Practices and Conduct 2010 (King IV Code). The Municipal Finance Management Act (MFMA) places further obligations on local government with regards to risk management by making it mandatory that a sustainable risk management program be embedded in the management practices of all public sector enterprises.

The Bitou Municipality follows an integrated approach to the management of risk. Integrated risk management assists the Bitou Municipality to comply with the requirements of the MFMA and the King IV Code as well as identifying risks (threats and opportunities) that may influence the achievement of the goals and objectives of the Bitou Municipality.

The Municipality's policy must have a positive approach to risk management, which means that it will not only look at the risk of things going wrong, but also the impact of not taking opportunities or not capitalizing on municipal strengths / external opportunities. By adopting this positive approach and taking into consideration the Integrated Development Plan, it will enable the Municipality to fulfill its performance expectations.

The policy is applicable to and covers the entire Bitou Municipality as a local government structure. Risk management is governed through the Risk Management Policy Statement and the Enterprise Risk Management Framework & Strategy guides its implementation.

1.3 POLICY STATEMENT

1.3.1 Policy

The Municipality's policy is to fulfill the performance expectations for the public and relevant stakeholders (community, staff, suppliers, other business units) and monitoring bodies (Internal Audit, Auditor-General and Audit Committee).

The Council recognizes the wide range of risks to which the Bitou Municipality is exposed. The Municipality is committed to effective risk management to achieve its goals and objectives, moreover, identifying opportunities that create value for all stakeholders, developing and implementing risk management as an integral part of good management practices within the organization being an essential component of good corporate governance.

It is therefore a strategic objective to adopt a process of integrated risk management that will assist the Municipality in meeting its key goals, most specifically to:

- Ensure risk management for efficient delivery of its goals and related objectives.
- Mitigate risks by appropriate cost-effective action plans which are reviewed and monitored regularly.
- Promote a risk awareness culture across all Directorates, Branches, Divisions and Sections aimed at improving risk transparency to stakeholders.
- Create, protect and enhance stakeholder value and net worth by managing risks that may impact on the development and success indicators.
- Identify risk improvement opportunities that will maximize business opportunities and sustainable delivery of services and programs.
- Improve value for money through more efficient use of resources.
- Enhance outputs and outcomes by managing risks inherent to projects, programs and business units.
- Foster a risk-based management decision-making process.
- Aid sustainable and reliable service delivery.
- Prevent fraud and corruption by developing and implementing policies and structures.
- Reduce waste of resources; and
- Support innovation.

To achieve this risk policy statement, an integrated risk management program must be implemented and regularly reviewed to improve its adequacy and efficacy.

1.3.2 Aim

- The MFMA no.56 of 2003 defines the Municipal Manager as the accounting officer of the Municipality. Section 62 of the MFMA requires the accounting officer to take all reasonable steps to ensure that the municipality has and maintains effective, efficient and transparent systems of financial and risk management and internal control, of internal audit as well as of effective, efficient and economical use of the municipal resources. The purpose of this risk management policy is to enable the Bitou Municipality to comply with legislation.
- Furthermore, the aims of this policy are to provide a risk framework within which the Directorates and management operate to promote a strong risk management culture throughout the Bitou Municipality.
- The aim is continual improvement of risk management to enhance the degree of certainty in achieving BM's objectives, fostering a fuller understanding of the rewards/risk relationship which would reduce the likelihood and impact of adverse incidents to acceptable levels.
- The policy is based on international best risk management practice and is aimed at enhancing value for all stakeholders.

1.3.2 Policy Ownership

- Ownership of this policy vests with the Council. The policy is recommended by the Risk Management Committee (RMC) to the Mayoral Committee (MAYCO). Thereafter the policy is recommended by the MAYCO, approved by the Council and implemented by its Administration.
- The RMC is an integral function for all Directorates and has in equal proportion the qualities of independence and authority ensuring that the committee is an effective governance structure.
- Risk management forms an integral and fundamental part of the day-to-day decision-making processes throughout the Municipality and the RMC strives to support the Council to achieve its goals as agreed upon in the IDP.
- The policy is reviewed at least annually. The RMC submits proposed changes or additions for consideration and recommendation to the Council for approval.
- The Risk Management Unit is available as risk management specialists equipped to facilitate and provide critical risk management techniques required for identifying, assessing, managing and treating risks; and transfers risk management knowledge to Directorates and its Sub-Directorates. The Risk Management Unit annually recommends to the RMC the updating and approval of the policy document.

The policy is to give full and due consideration to the balance of risk and reward, as far as is practicable, and to optimize the rewards gained from municipal activities. Furthermore, the policy is to foster a culture, which provides for spreading best practice, lessons learned, and expertise acquired from risk management activities across the Municipality for the benefit of all.

1.4 TYPES OF RISKS

1.4.1 Strategic Risks

Strategic objectives are high-level goals, aligned with and supporting the entity's mission and vision. Strategic objectives reflect management's choices as to how the entity will seek to create value for its stakeholders.

Strategic risks are those events which could have a negative effect on the achievement of the Municipality's strategic objectives.

1.4.2 Operational Risks

Operational objectives pertain to the effectiveness and efficiency of the entity's operations, including performance and revenue goals and safeguarding resources against loss. They vary based on management's choices about structure and performance.

Operational risks are those events that may affect the achievement of the directorates' operational objectives.

1.4.3 Reporting Risks

Reporting objectives pertain to the reliability of reporting. They include internal and external reporting and may involve financial or non-financial information.

Reporting risks are those events that may affect the achievement of the Municipality's reporting objectives.

1.4.4 Compliance Risks

Compliance objectives pertain to adherence to relevant laws and regulations. They are dependent on external factors, such as environmental regulation, and tend to be similar across all entities in some cases and across an industry in others.

Compliance risks are those events that may affect the achievement of the Municipality's compliance objectives and usually involve fines, penalties and/or criminal charges as consequences of non-compliance. Non-compliance may also lead to the loss of grant funding negatively impacting BM's service delivery and programs benefiting communities.

2. PARTIES RESPONSIBLE FOR MANAGING RISK

2.1 Accounting Officer / Municipal Manager

In terms of Section 62 (1) (c) (i) of the MFMA, "the accounting officer is responsible for effective, efficient and transparent systems of financial and risk management and internal control". Therefore, making the Accounting Officer ultimately responsible for risk management within the Municipality.

2.2 Management

- Managers are responsible for managing the risks including the identification of risks and controls pertinent to the section or area directly under their control.

Management must take responsibility for managing the risks that have a material impact on the achievement of their objectives through integrating the principles of risk management into their operational responsibilities.

2.3 Risk Manager / Chief Risk Officer

- Formulates a risk management policy and procedures on behalf of the Accounting Officer and Council.

- Provides support tools and procedures to management.
- Facilitates identification of key risks and develops common risk language.

2.4 Enterprise Risk Management Unit

- Plays an oversight role in the risk management process within the Municipality.
- Develops and implements risk management methodologies, systems, policies and frameworks within the BM.
- Facilitates risk and control identification and its improvement.
- Maintains the risk management database and reporting mechanisms.
- Analyses and reports on directorate risk profiles.

2.4.1 Authority

The Risk Manager is authorized to:

- Have unrestricted access to all BM directorates, branches, divisions, sections, offices, activities, records, information, properties and personnel, relevant to the performance of the risk management function.
- Determine scope of work and apply the techniques required to accomplish ERM objectives.
- Obtain the necessary assistance of personnel in various departments / offices of BM where they perform their work.
- Obtain assistance of specialists/ professionals when considered necessary from within or outside BM.
- The Risk Manager must have unfettered access to Council and management, Council/management platforms (such as Council/management meetings, planning sessions and committees) and documents.
- The Risk Manager should enjoy sufficient "power of office" such that his or her influence does not become diluted, conscious of the fact that the Risk Manager needs to work with and through the S57 senior management and be enabled to provide real-time advice.
The Risk Manager can best provide timely support and guidance when he/she is able to engage with management and issues without unnecessary restraints and restrictions.

2.4.2 Accountability

The Risk Manager / Chief Risk Officer, in the discharge of his/her duties, shall be accountable to the Risk Management Committee to:

- Drive the ERM process by ensuring that the ERM Policy and Strategy is adopted and effectively implemented.
- Facilitate the identification, recording and assessment of all risks.
- Facilitate the identification of the existing controls that mitigate the risks identified.
- Ensure that the controls identified are adequate to address the risks.
- Make recommendations where deficiencies are found and monitor their application via action plans' progress reports
- Develop and maintain a Municipal Risk Profile and ensure it is regularly updated.
- Provide reports to the Risk Management Committee and interested stakeholders as and when required.
- Ensure that the Risk Management Committee meets regularly as per the terms of reference.
- Chair / Lead the BM Risk Champion Forums on a quarterly basis.

- Provide information on the status and results of the annual risk implementation plan on a quarterly basis.
- Ensure that management is properly capacitated to perform their ERM responsibilities by facilitating or providing requested training.
- Promote ERM awareness amongst all staff by following an integrated Top-Down Approach.

2.4.3 Objectivity

- To maintain the independence / objectivity of ERM Unit from other BM departments and offices, its personnel shall report to the Risk Manager, who shall report administratively to Senior Manager: Governance and Compliance and functionally to the Risk Management Committee with dotted lines to the Audit Committee.
- The person tasked with risk management responsibilities must report directly to the Accounting Officer / Municipal Manager, given the latter's responsibility in terms of the MFMA for risk management. The Accounting Officer must be able and willing to provide the necessary direction, support and guidance for the risk management function.
- It must be clear throughout the municipality that the risk management function is an institutional resource and not an extension of the function under which it is placed for reporting purposes.
- ERM Unit shall exercise its assignment on its own initiative in all departments, offices and functions of BM.
- The Risk Manager shall be authorized to communicate directly, and on own initiative, to the Council and the members of risk management and audit committee.
- The risk management function should be subject to an independent review as and when required: at least annually by Internal Audit and once every five years by an external party.

The role of the Risk Management Unit should be clear to all officials to prevent them from shirking their own responsibilities for risk management.

2.5 Internal Audit

Provide independent assurance services on the controls implemented to mitigate risks, the risk management and governance processes.

2.6 External Audit

Provides assurance to stakeholders that financial statements are fairly presented and compliant with relevant laws and regulations.

2.7 Audit Committee

Provides an oversight role in the Municipality's risk management process.

2.8 Risk Management Committee (RMC)

- Consists of all those officials as stipulated in the RMC Terms of Reference including Enterprise Risk Management unit. The Committee oversees risk management and approves the basic risk management principles.
- Reviews implementation and appropriateness of the Municipality's risk management framework in respect of risk strategies.

- Evaluates the bases on which the BM determines the overall risk tolerance and the risk appetite for the most significant risk-taking activities and reviews the Municipality's integrated portfolio of risk management activities.

2.9 Other Officials

All officials are responsible for carrying out the system of financial and operational risk management for the BM.

2.10 Risk Champions

- The Municipal Manager must appoint at least one, but preferably two officials in a directorate as a risk champion of the municipality as primary and secondary risk champions to ensure continuity of and capacitation for the risk champion function in each directorate.
- Meet quarterly with the CRO at the BM Risk Champion Forums.
- The Risk Champion's responsibility involves intervening in instances where the risk management efforts are being hampered, for example, by the lack of cooperation from Management and other officials and the lack of departmental skills and expertise.

3. WHY RISK MANAGEMENT SHOULD BE PRACTISED

We recognize that no Municipality operates in a risk-free environment, and practicing risk management does not create such an environment. Rather, the risk management process enables management to operate more effectively in environments filled with risks.

Effective risk management provides enhanced capability to:

- Align risk appetite and strategy
- Avoid risks rather than dealing with its consequences
- Link growth, risk and return
- Enhance risk response decisions
- Minimize operational surprises and losses
- Identify and manage cross-BM risks
- Provide integrated responses to multiple risks
- Seize opportunities
- Rationalize capital

(Further information on the above points can be obtained in the BM Risk Management Strategy)

Risk management helps the Municipality to achieve its performance targets and to prevent loss of resources. It helps ensure effective reporting and compliance with laws and regulations, avoiding damage to its reputation and other consequences. In sum, it helps the municipality get to where it wants to go and to avoid unforeseen pitfalls and surprises along the way.

4. THE RISK MANAGEMENT PROCESS

4.1 Event Identification

Event identification is the process of recognizing that a particular risk exists. It also includes the gathering of information to understand a risk and trying to define its characteristics.

Risks must be identified within the specific risk management context concerned and with due consideration to the organizational resources involved and the objectives or outputs to be achieved. Risk identification must result in a documented list of risks where each risk is identified in principle and described to capture its qualitative characteristics.

4.2 How often should risk assessments be conducted?

Risk assessments workshops should be conducted at least quarterly due the size of the BM and ERM Unit. However ongoing assessments are encouraged. Written approval must be obtained from the Accounting Officer / Municipal Manager if the Municipality fails to comply with this condition.

The controls implemented to mitigate risks should be regularly assessed, analyzed and reviewed by the risk owner to evaluate if the control is still adequate to mitigate the risk.

The level of the risk owner should be equivalent to that of the sub-program manager.

4.3 Analyzing Identified Risks

All risks will be categorized in terms of the standardized municipal categorization commonly referred to as the risk universe.

4.4 Evaluating Identified Risks

Risk assessment allows the Municipality to consider the extent to which potential events might have an impact on achievement of objectives. Management should assess events from two perspectives, likelihood and impact. To achieve this management normally uses a combination of qualitative and quantitative methods. The positive and negative impacts of potential events should be examined, individually or by category, across the Municipality. Potential negative events are assessed on both inherent and residual basis.

Inherent risk – the risk to an entity in the absence of any actions management might take to alter either the risk's likelihood or impact.

Residual risk – the risk that remains after management responds (actions taken by management to alter risk likelihood or impact) to risk.

RISK RATING CRITERIA:

Remove comments

a) Impact Ratings

IMPACT		
Score	Grading	Description
1	NEGLIGIBLE	MINOR consequences on service delivery / finances / compliance / human resources / IT security / community safety / economic welfare / public health (Little to zero impact on ongoing operations and strategic objectives)
2	MINOR	MODERATE consequences on service delivery / finances / compliance / human resources / IT security / community safety / economic welfare / public health (Limited impact on ongoing operations and strategic objectives)
3	MODERATE	SERIOUS consequences on service delivery / finances / compliance / human resources / IT security / community safety / economic welfare / public health (Short break or interruption in the normal course or continuation of some activity or process)
4	MAJOR	CRITICAL consequences on service delivery / finances / compliance / human resources / IT security / community safety / economic welfare / public health (Loss of key operations, major reduction in quality/quantity of delivery)
5	EXTREME	SEVERE consequences on service delivery / finances / compliance / human resources / IT security / community safety / economic welfare / public health (Loss of ability to sustain ongoing operations)

b) Likelihood Rating

Likelihood		
Score	Grading	Description
1	RARE	Unlikely to happen during next 24 months
2	UNLIKELY	Possible to happen in next 24 months
3	POSSIBLE	Likely to happen in next 12 months
4	LIKELY	Almost sure to happen in next 12 months
5	CERTAIN	Sure to happen in next 12 months

5. MANAGING THE IDENTIFIED RISKS

5.1 Delegating Risks to Appropriate Levels

Careful consideration should be given to the appropriate levels to which the management of the types of risks should be delegated. It must form part of the systems of delegations and there should be clear lines of communication. Delegating identified risks and the management thereof to a responsible manager/s will ensure accountability, responsibility and compliance with the risk management process.

Strategic risk - Should be delegated to the relevant S57 Senior Manager.

Operational risk – Should be delegated to the Senior Manager and Managers.

Compliance risk - Should be delegated to the Senior Manager and Managers.

Reporting risk - Should be delegated to the Senior Manager and Managers.

5.2 Risk appetite

- Risk appetite is the amount of risk the Municipality is willing to accept in pursuit of goals and objectives.
- Management should consider its risk appetite as it aligns the Municipality, officials and processes risks, and design infrastructure necessary to effectively respond to and monitor risks.

6. MONITORING

- Risks that have been identified, assessed and treated must be subject to continuous monitoring and review to ensure that the results of the risk treatment approach are and remain acceptable.
- Monitoring also results in the risk management cycle being repeated periodically.
- Monitoring the risk management process can be executed through ongoing activities or by separate evaluations.

6.1 Ongoing activities

- Ongoing activities include regular management and supervisory activities, variance analysis, comparisons, reconciliations and other routine actions.
- The Internal Control component in the Municipality plays an integral part in the monitoring process. Internal Audit will test the effectiveness of controls implemented to mitigate risks, report their findings and make recommendations to management by means of ongoing internal control inspections.
- The Enterprise Risk Management component develops, implements and advises on risk management processes, facilitates identification of risk, control and quality improvement.
- It is compulsory that management assess the adequacy of the controls which they implement.

6.2 Separate Evaluations

Separate evaluations performed by the Internal Audit department and/or Auditor-General will provide an independent review on the effectiveness of controls implemented to mitigate risks.

7. COMMUNICATING RESULTS

The Risk Manager / Chief Risk Officer must submit a report on the strategic risks of the Municipality to the Accounting Officer / Municipal Manager, Risk Management Committee, Audit Committee quarterly and Council at least annually.

Results of risk assessments should be communicated to the process and risk owners on an ongoing basis (minimum quarterly). Process and risk owners should on a regular basis communicate to the Enterprise Risk Management any new processes, controls and risks that have been added to their areas of responsibilities. Managers and officials at all levels have a responsibility to identify, evaluate and manage or report risks, and must be equipped to do so.

All reports used by management for planning, decision-making and any other purpose must be made available to the Chief Risk Officer for the effective management of the Risk Management process, when requested by the Chief Risk Officer.

8. IMPLEMENTATION

This revised policy is implemented with effect from 01 July 2024.



BITOU

MUNICIPALITY

ENTERPRISE RISK MANAGEMENT STRATEGY

File Name	Enterprise Risk Management Strategy 2025-26
Original Author(s)	Risk Management
Status	Recommended to Council March 2025
Date Approved	

TABLE OF CONTENTS

GLOSSARY OF TERMS	Page 3 - 4
INTRODUCTION	Page 5 - 7
1. PURPOSE	
2. GROWING NATURE OF THIS DOCUMENT	
3. THE NEED FOR AN EFFECTIVE ERM SYSTEM	
4. DEFINITIONS	
ERM STRATEGY	Page 8 - 10
1. OVERVIEW OF ERM METHODOLOGY	
DETAILED ERM METHODOLOGY	
COMPONENT 1 – CONTROL ENVIRONMENT	Page 11 - 23
a) ENTERPRISE RISK MANAGEMENT PHILOSOPHY	
b) RISK TOLERANCE	
c) RISK CULTURE	
d) MAYORAL COMMITTEE/COUNCIL	
e) INTEGRITY AND VALUES	
f) COMMITMENT TO COMPETENCE	
g) MANAGEMENT'S PHILOSOPHY AND OPERATING STYLE	
h) ORGANISATIONAL STRUCTURE	
i) AUTHORITY AND RESPONSIBILITY	
COMPONENT 2 – OBJECTIVE SETTING	Page 24
COMPONENT 3 – RISK IDENTIFICATION	Page 25
COMPONENT 4 – RISK ASSESSMENT	Page 26 - 27
COMPONENT 5 – RISK RESPONSE	Page 28 - 29
COMPONENT 6 – CONTROL ACTIVITIES	Page 30 - 31
COMPONENT 7 – INFORMATION AND COMMUNICATION	Page 32 - 33
COMPONENT 8 – MONITORING	Page 34
BM'S ERM IMPLEMENTATION ROADMAP	Page 35

VERSION

Short Name	Version Number	Date	Status
ERM Strategy	3.0	17 06 2022	Council approved October 2022
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Criteria:	A set of standards against which BM risk management can be measured in determining effectiveness. The eight BM risk management components, taken in the context of inherent limitations of BM risk management, represent criteria for BM risk management effectiveness for each of the four objectives categories.
CRO (Chief Risk Officer)	Manager: Risk Management. The CRO is thus the custodian of the ERM framework, the co-ordinator of the risk management throughout the local municipality and the institutional advisor on all risk management matters.
EXECUTIVE AUTHORITY:	The Mayoral Executive Committee (MAYCO) is accountable to the Council in terms of the achievement of the goals and objectives of the BM
IDP:	Integrated Development Plan
Institution/Entity:	Municipality
Likelihood:	The possibility that an event will occur

MFMA:	Municipal Finance Management Act (Act 56 of 2003) (MFMA)
NTR:	National Treasury Regulations
Operations:	Used with “objectives” or “controls”: having to do with the effectiveness and efficiency of an entity's activities, including performance and profitability goals and safeguarding resources.
Other personnel:	Other personnel are accountable to line management to integrate the principles of risk management into their daily routines to enhance the achievement of their functional objectives.
Policy:	Management's dictate of what should be done to effect control. A policy serves as the basis for procedures for its implementation.
Procedure:	An action that implements a policy.
Reporting:	Used with “objectives”: having to do with the reliability of the entity's reporting, including both internal and external reporting.
Residual Risk:	The remaining risk after management has taken action to alter the risk's likelihood or impact.
RMC	The Risk Management Committee is responsible for oversight of the quality, integrity and reliability of the BM's risk management processes and risk responses.
Risk:	The possibility that an event may occur and adversely affect the achievement of objectives.
Risk Appetite:	The broad-based amount of risk a company or other entity is willing to accept in pursuit of its mission or vision.
Risk Management:	The identification, assessment and response to risk to a specific objective.
RISK MANAGEMENT FRAMEWORK:	The Bitou Municipality Risk Management Framework (Framework) represents the pre-eminent source of reference and guidance on risk management practices in the public sector.
RISK MANAGEMENT POLICY:	The risk management policy formally sets out the BM's stance on ERM. The risk management policy generally addresses what the local municipality will do about ERM
RISK MANAGEMENT STRATEGY:	The risk management strategy guides the BM on how to implement its risk management policy.
Risk Tolerance:	The acceptable variation relative to the achievement of objectives.
Stakeholders:	Parties that are affected by the entity, such as shareholders, the communities in which the entity operates, employees, customers and suppliers.
Strategic:	“Used with objectives”: having to do with high-level goals that are aligned with and support the entity's mission.

INTRODUCTION

Purpose:

- The purpose of this document is to establish a framework for the systematic management of risk that will ensure that the objectives of the municipality's Risk Management Policy are realized.
- It has been developed to support Management as well as the Chief Risk Officer with the execution of their Enterprise Risk Management (ERM) related tasks and responsibilities.

Growing Nature of this document:

- As this is a methodology document, please bear in mind that the contents of this document may change from time to time. Please ensure that you have the latest copy of this document, by referring to the version date on the front page and obtaining the last version date from the Chief Risk Officer within the Office of the Municipal Manager.

The need for an effective ERM system

- The need for local government to implement effective ERM systems are clearly described in the following extract from the MFMA, Section 62(1) (c) (i) and Section 95:

“General financial management functions.—(1) The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must take all reasonable steps to ensure —

- (c) that the municipality has and maintains effective, efficient and transparent systems —
 - (i) of financial and risk management and internal control.”

“General financial management functions of accounting officers. — The accounting officer of a municipal entity is responsible for managing the financial administration of the entity, and must take reasonable steps to ensure—

- (a) that the resources of the entity are used effectively, efficiently, economically and transparently

- (b) that full and proper records of the financial affairs of the entity are kept

- (c) that the entity has and maintains effective, efficient and transparent systems—
 - (i) of financial and risk management and internal control; and
 - (ii) of internal audit complying with and operating in accordance with any prescribed norms and standards;”

- In addition National Treasury Regulation 3.2.1 also makes it clear as to what needs to be done in terms of risk management implementation. Below is an extract of the said NTR that was issued:
 “The accounting officer must ensure that a risk assessment is conducted regularly to identify emerging risks of the institution. A risk management strategy, which must include a fraud prevention plan, must be used to direct internal audit effort and priority, and to determine the skills required of managers and staff to improve controls and to manage these risks. The strategy must be clearly communicated to all officials to ensure that the risk management strategy is incorporated into the language and culture of the institution.”
- The need for definitive guidance on risk management has led to National Treasury and the Public Service Commission to develop and issue a National Risk Management Framework. The objectives of the Framework were:
 - ➔ To develop and implement modern management practices
 - ➔ To create a risk-smart workforce and environment
 - ➔ To develop a comprehensive approach to integrate risk management into strategic decision-making
 - ➔ To give guidance to all role players
- The municipality's ERM Strategy is entirely based on the National Risk Management Framework thereby ensuring that we adhere to legal requirements as well as being on par with best practice.

Definitions

Risk:

Uncertainty of events or variability of outcomes which have the potential to undermine the achievement of IDP **objectives** in the most **effective, efficient** and **economical** manner. Also missing out on opportunities to optimize **effectiveness, efficiency** and **economy** when pursuing set **objectives**.

Enterprise Risk Management:

“Enterprise risk management is a process, effected by an entity's Accounting Officer, management and other personnel, applied in strategy setting and across the entity, designed to identify potential events that may affect the entity, and manage risk to be within its risk appetite, to provide reasonable assurance regarding the achievement of entity objectives.”

“National Risk Management Framework”

- **The ERM process can be split into four main areas:**
 - First is to identify and evaluate the risks facing the organization and link these to strategic objectives.
 - Secondly, risk response strategies are put in place to treat risks through some form of action that will alter the likelihood or impact of an event or action occurring.
 - Thirdly, risks and treatments must be monitored on a continuous basis; AND
 - Lastly, there is the provision of assurance that certain actions are being carried out correctly.

THE ERM STRATEGY

AN OVERVIEW OF ERM METHODOLOGY

Figure 1: Bitou Municipality (BM) ERM Methodology

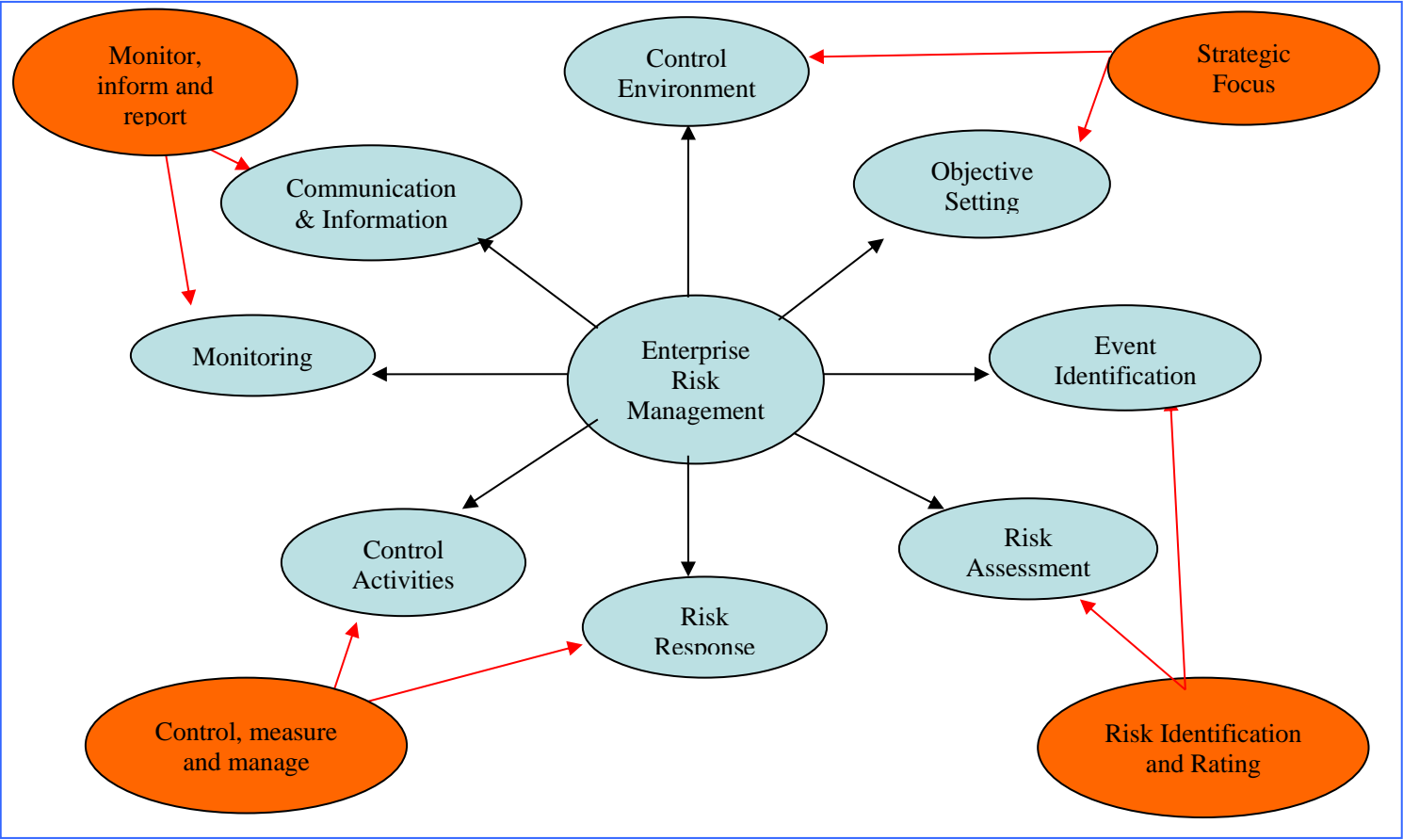
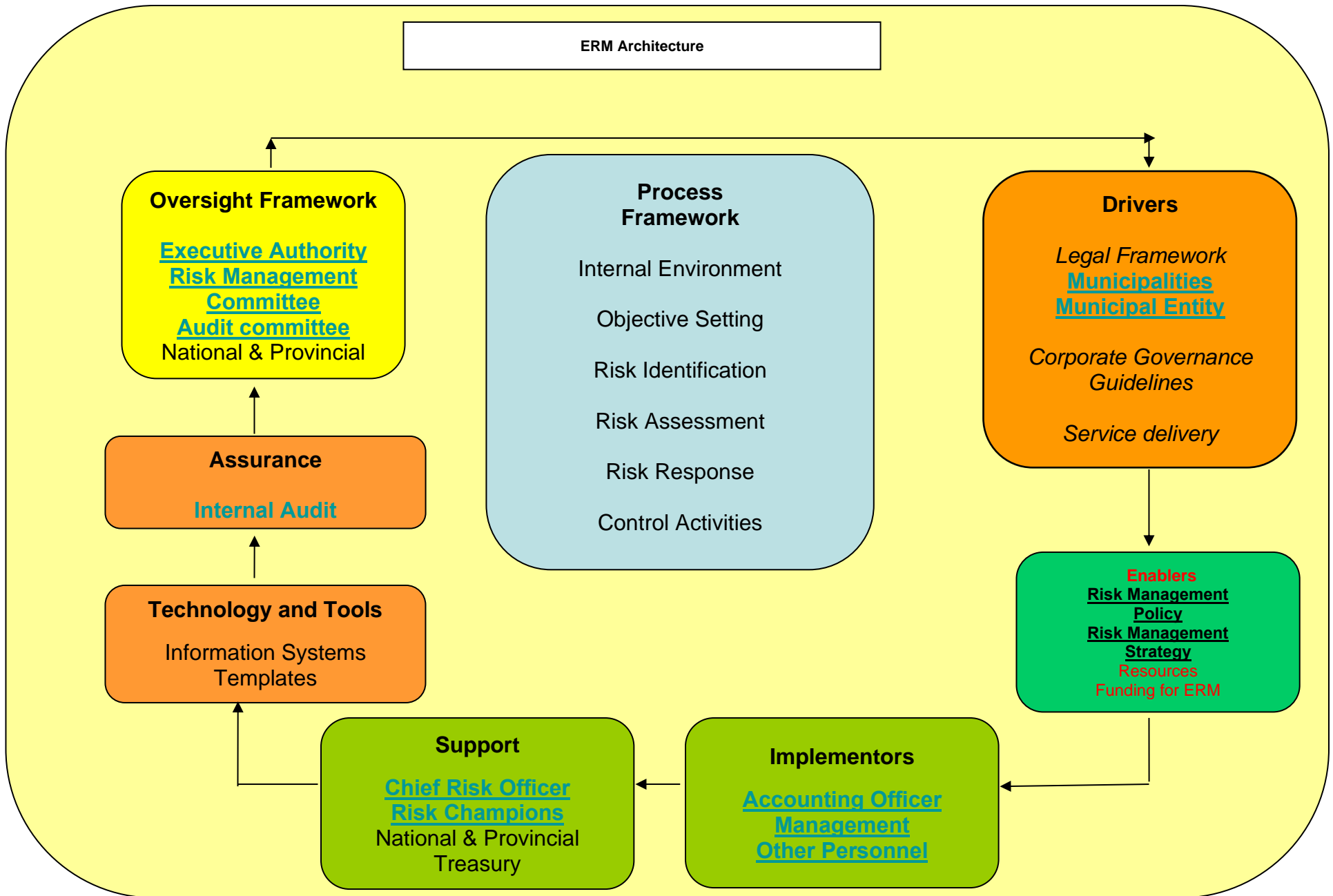


Figure 2: ERM Architecture



- The interrelated components as depicted in Figure 1 form the bases of the ERM methodology at Bitou Municipality. The components are linked and serve as criteria for ensuring that ERM is effective:
 - **The control environment** encompasses the management style and tone within BM which is based on achieving its objectives within parameters set by the municipality's risk management philosophy, risk appetite and risk culture.
 - BM's annual ERM approach is fed by the municipality's annual strategic **objective setting** process IDP which also feeds into budget, thereby ensuring integration of risk management.
 - **Event identification** is the process of identifying potential events both internal and external that may affect BM's ability to successfully implement strategy and achieve municipal objectives.
 - **Risk assessment** allows BM to consider the extent to which potential events might have an impact on the achievement of IDP objectives. Identified risks are analyzed and assessed by considering the risk Likelihood and Impact in order to form a basis for determining how they should be managed.
 - Having completed the risk assessment, **risk responses** are formulated. These include risk avoidance, reduction, sharing and acceptance.
 - **Control activities** are those policies and procedures that help ensure that management's responses to identified risks are carried out. These control activities are recorded in BM's risk register and acts as a driver for monitoring and reporting on the status of risk management within the municipality.
 - The status of ERM is **monitored** on a regular basis by the ERM unit of the municipality and the Risk Management Committee. The adequacy and effectiveness of the ERM process is independently assessed by the Municipality's Internal Audit unit as part of their Annual Internal Audit Plan.
 - The Chief Risk Officer **communicates and reports** on the status of ERM upstream on a quarterly basis via the Risk Management Committee, with serious matters reported to the Accounting Officer, Trade Unions, Council and the Audit Committee.

DETAILED ERM METHODOLOGY

COMPONENT 1 - CONTROL ENVIRONMENT

- This municipality's control environment consists of different layers that are all present and functioning and provide the building blocks for BM's ERM system. Below is a brief description of each component:

a) Enterprise Risk Management Philosophy

- The philosophy reflects the value that the BM seeks from applying risk management principles. It facilitates the employees' ability to recognize and effectively manage risks.
- The ERM Philosophy provides the building blocks for the risk management process and forms part of the overall ERM Strategy.

b) Risk Tolerance

- BM readiness to bear the risk after treating the risk in order to achieve its objectives is outlined and guided by the BM Risk Tolerance Statement. The BM Risk Tolerance Statement of each Directorate will be developed with management.
- BM Risk Tolerance Levels of each Directorate varies, but must be aligned to the municipality's risk appetite.

c) Risk Culture

- To ensure that a systematic framework for risk management is implemented throughout the Municipality, risk management thinking needs to be embedded into the culture and the thought processes of all individuals. This will be achieved through:-
 - Communication and feedback
 - Meeting agendas
 - Management Performance Agreements
- Communication and feedback
 - The ERM Policy and Strategy document will be issued to the following interested parties:-
 - ➡ All Members of the Risk Management Committee;
 - ➡ Executive Management Committee;
 - ➡ All Managers;
 - ➡ Trade Unions

- Council
 - Other interested external parties such as the Audit Committee; and
 - All staff members.
- The ERM policy and strategy must be communicated to all staff through the newsletters as well as publication on the municipal intranet and website. It is important to communicate this once per year to all staff.
- Meeting Agendas
 - ERM will be a standing agenda item for the following meetings: -
 - Risk Management unit - All risks and risk management issues
 - Directorate Management Teams - Operational or project risks pertinent to the Directorate's business and any crosscutting risk issues.
 - Management Appraisals
 - Objectives set for management under the Performance Agreements will include risk management focused objectives. For more junior staff the objective may relate to individual and/or team compliance with control systems and/or identification and mitigation of routine or transactional process risks.

d) Mayoral Committee/Council

- The BM's executive authority has demonstrated its commitment to ERM by fully endorsing the ERM Policy and Strategy.

e) Integrity and Values

- As a Municipality, its actions, conduct and behaviour are guided by the following principles:
 - Excellence in service delivery;
 - Leveraging tourism development;
 - Improvement of basic service delivery to informal settlements and the poor;
 - Embracing technology to facilitate development and progress;
 - Creating an enabling environment where all people can be included;
 - Effective and efficient utilisation of resources;
 - Improvement of safety for all communities; and
 - Institutional and financial sustainability.

f) Commitment to Competence

- It is essential that members of the municipal ERM unit, management and all other key personnel involved in the risk management process are well trained in risk management methodologies and approaches. A programme of training through specialist internal and/or external trainers will be implemented to ensure that individuals are able to effectively implement this strategy in accordance with best practice.

g) Management's Philosophy and Operating Style

- Value is created by informed and inspired management decisions in all spheres of the municipality's activities, from strategy setting to operations. ERM supports value creation by enabling management to:
 - Deal effectively with potential future events that create uncertainty.
 - Respond in a manner that reduces the likelihood of downside outcomes and increases the upside.
- Management are aware that failure to recognize the risks they face, from external or internal sources, and to manage them effectively can destroy value for stakeholders, including the community and society at large.

h) Organizational Structure

- A large part of the responsibility for driving the ERM agenda rests with the Enterprise Risk Management component within the municipality. This responsibility includes making the Accounting Officer aware of his/her accountability for ERM and assisting him/her to create an appropriate culture, operating structure and system within which the practice of ERM can take root and eventually flourish.
- In order to strengthen ERM within the Bitou Municipality, the Council (per Resolution C/3/66/06/13 of 30 June 2013) concurred in principle the Risk Management Strategy, with the establishment of an enterprise risk management unit in Bitou municipality.
- In complying with the said Council Resolution, the municipality has established an ERM unit comprising inter alia of the following personnel:
 - Risk Manager / Chief Risk Officer
 - Risk and Compliance Assistant

i) Authority and Responsibility

- The MFMA, Act 56 of 2003 is quite clear as to who is responsible for ERM within a municipality.

- Responsibility for the management of risk, however, is not restricted to any one person or group of specialists. It is the duty of every member of staff and manager.
- This municipality is confident that the work done thus far, coupled with the commitment and enthusiasm of its stakeholders, provides a sound basis for going forward
- Below is a clear statement of the roles and responsibilities of the various role-players:

ACCOUNTING OFFICER / MUNICIPAL MANAGER	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Responsible for effective, efficient and transparent systems of financial and risk management and to ensure that internal controls are in place. 	<ul style="list-style-type: none"> Advise Council on the approval and adoption of the Municipal ERM Policy and Strategy. Delegate the responsibility of high-level strategic risk ownership to appropriate personnel. Update the Executive Mayor and external stakeholders on the Municipal Risk Profile. Set the tone at the top by supporting ERM and allocating resources towards the implementation thereof; Establish the necessary structures and reporting lines within the BM to support ERM; Recommend the approval of the risk management strategy, risk management policy, RMC terms of reference, risk management implementation plan, risk universe, fraud and corruption prevention policy & strategy, integrity management framework, risk champion forum terms of reference and business continuity management policy to the Risk Management Committee and Council; Recommend the approval of the BM's risk appetite and risk tolerance to Council; Influence an institutional "risk aware" culture; Approve the code of conduct for the institution and hold management and officials accountable for adherence; Place the key risks at the forefront of the management agenda and devote personal attention to overseeing their effective management;

	<ul style="list-style-type: none"> • Hold management accountable for designing, implementing, monitoring and integrating risk management principles into their day-to-day activities; • Hold the structures responsible for risk management activities accountable for adequate performance; • Ensure that a conducive control environment exists within which identified risks are proactively managed; • Leverage the Audit Committee, Internal Audit, Risk Management Committee and other appropriate structures for assurance on the effectiveness of risk management; • Provide all relevant stakeholders with the necessary assurance that key risks are properly identified, assessed, mitigated and monitored; • Consider and act on recommendations from the Audit Committee, Internal Audit, Risk Management Committee and other appropriate structures for improving the overall state of risk management; • Provide appropriate leadership and guidance to senior management and structures responsible for various aspects of risk management.
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RISK MANAGEMENT COMMITTEE	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Responsible for overseeing the risk management process in terms of identifying and managing risks and opportunities to the Municipality and in setting the example and standards for all other officials in the Municipality. 	<ul style="list-style-type: none"> Meet on a quarterly basis and when required to discuss risk management related issues. Determine the Municipal ERM Policy and Strategy. Promote and oversee the implementation of the ERM Policy and Strategy. Determine the municipal risk appetite and advise the Accounting Officer thereon. Delegate responsibilities for control to appropriate personnel. Review ERM reports tabled by the Chief Risk Officer. Ensure that risk response actions taken by Risk Owners are adequate and effective. Ensure that high-level strategic and cross-cutting risks are identified and analyzed. Ensure that appropriate risk management skills training is provided to all members and staff. Report to Accounting Officer and external stakeholders on the Municipal Risk Management Policy and Strategy and processes.

MANAGEMENT	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Responsible for the organizational units under their direct control and supervision and managing risks related to their unit's objectives. 	<ul style="list-style-type: none"> Convert ERM Policy and Strategy into operations. Identify risks that could adversely affect the achievement of their unit's objectives. Prioritize these risks in terms of Impact and Likelihood. Take ownership of the identified risks and develop adequate risk response strategies. Develop and implement adequate control activities to mitigate risks identified. Continuously monitor the functioning of the risk management system. Provide quarterly reports on the directorate or unit's risk profile to the Chief Risk Officer. Embed ERM into the business tasks of the specific directorate.

RISK MANAGER	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Responsible for providing ERM leadership and direction, creating and maintaining risk awareness across the Municipality and continuously monitoring the ERM policy and strategy to ensure that it is adequate and functioning as intended. 	<ul style="list-style-type: none"> Drive the ERM process by ensuring that the ERM Policy and Strategy is adopted and effectively implemented. Facilitate the identification, assessment and management of all risks. Facilitate the identification of the existing controls that mitigate the risks identified. Evaluate whether the controls identified are adequate to address the risks. Make recommendations to management where deficiencies are found Develop and maintain a Municipal Risk Profile and ensure it is regularly updated. Provide timely reports to the Risk Management Committee and interested stakeholders as and when required. Facilitate the Risk Management Committee meetings as per its terms of reference. Chair / Lead the BM Risk Champion Forums on a quarterly basis.

RISK MANAGER	
ROLE	RESPONSIBILITIES
	<ul style="list-style-type: none"> • Ensure that management is properly capacitated to perform their ERM responsibilities by providing requested training. • Create ERM awareness amongst all staff by following an integrated Top-Down Approach

MAYORAL COMMITTEE/ COUNCIL	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> • Mayoral Committee is accountable to the Council in terms of the achievement of IDP goals and objectives of the BM. 	<ul style="list-style-type: none"> • Provide oversight and direction to the Accounting Officer on risk management related strategy and policies. • Have knowledge of the extent to which the Accounting Officer and management has established effective risk management within the municipality. • Be aware of and concur with the municipality's risk appetite and tolerance levels. • Review the BM portfolio of risks and consider it against the municipality's risk tolerance. • Influence how strategy and objectives are established, municipal activities are structured, and risks are identified, assessed and acted upon. • Require that management should have an established set of values by which every employee should abide. • Insist on the achievement of objectives, effective performance management and value for money. • Consider the design and function of control and monitoring activities, information and communication systems. • Consider the design, quality and frequency of reporting.

MAYORAL COMMITTEE/ COUNCIL	
ROLE	RESPONSIBILITIES
	<ul style="list-style-type: none"> Consider the organizational structure and management style, including the type of risks accepted and the appropriateness of reporting lines.

AUDIT COMMITTEE	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Audit Committee is responsible for providing the Council with independent counsel, advice and direction in respect of risk management. 	<ul style="list-style-type: none"> Gains thorough understanding of the risk management policy, risk management strategy, risk management implementation plan, and fraud and corruption prevention policy of the institution to enable them to add value to the risk management process when making recommendations to improve the process; Reviews and critiques the risk appetite and risk tolerance, and recommends this for approval by the Council; Reviews the completeness of the risk assessment process implemented by management to ensure that all possible categories of risks, both internal and external to the institution, have been identified during the risk assessment process. This includes an awareness of emerging risks pertaining to the institution. Reviews the risk profile and management action plans to address the risks; Reviews the adequacy of adapted risk responses;

AUDIT COMMITTEE	
ROLE	RESPONSIBILITIES
	<ul style="list-style-type: none"> • Monitors the progress made with the management action plan; • Reviews the progress made with regards to the implementation of the risk management strategy of the institution; • Facilitates and monitors the coordination of all assurance activities implemented by the institution; • Reviews and recommends any risk disclosures in the annual financial statements; • Provides regular feedback to the Council on the effectiveness of the risk management process implemented by the institution; • Reviews the process implemented by Management in respect of fraud prevention and ensure that all fraud related incidents have been followed up appropriately; • Reviews and ensures that the internal audit plans are aligned to the risk profile of the institution; • Reviews the effectiveness of the internal audit assurance activities and recommends appropriate action to address any shortcomings.

INTERNAL AUDIT	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Internal Audit is accountable to the Audit Committee for providing independent assurance regarding risk management activities of the BM. 	<ul style="list-style-type: none"> Reviewing the risk philosophy of the institution. This includes the risk management policy, risk management strategy, fraud prevention plan, risk management reporting lines, the values that have been developed for the institution; Reviewing the appropriateness of the risk tolerance levels set by the institution taking into consideration the risk profile of the institution; Providing assurance over the design and functioning of the control environment, information and communication systems and the monitoring systems; Providing assurance over the institution's risk identification and assessment processes; Utilising the results of the risk assessments to develop long term and current year internal audit plans; Providing independent assurance as to whether the risk management strategy, risk management implementation plan and fraud and corruption prevention plan have been effectively implemented within the institution;

INTERNAL AUDIT	
ROLE	RESPONSIBILITIES
	<ul style="list-style-type: none"> Providing independent assurance over the adequacy of the control environment. This includes providing assurance over the effectiveness of the internal controls implemented to mitigate the identified risks.

RISK CHAMPIONS	
ROLE	RESPONSIBILITIES
<ul style="list-style-type: none"> Responsible for supporting the Director in fulfilling his/her mandate to ensure effective and efficient risk management by collaborating with the CRO and unit managers aimed at achievement of the objectives and regularly reporting to the Director on risk activities and related problems. 	<ul style="list-style-type: none"> Attend quarterly BM Risk Champion Forum meetings. Risk Champions are to act as change agents in the enterprise risk management process and should be individuals with the skills, knowledge and leadership required to champion the risk management cause. Risk Champion's responsibility will involve escalating instances where the risk management efforts are stifled, such as when individuals try to block enterprise risk management initiatives. The Risk Champion acts as a change agent in the risk management process and is distinguished from risk owners in that champions are troubleshooters that facilitate resolution of risk related problems. The Risk Champion should not assume the role of the Risk Owner but should assist the Risk Owner to resolve problems.

COMPONENT 2 – OBJECTIVE SETTING

- The Bitou Municipality has got a clear vision and mission statement.
- High level Strategic Goals/Objectives were developed to ensure that the municipality's vision and mission are achieved. These strategic goals/objectives were determined by the executive management and are reviewed on an annual basis.
- Measurable objectives for each programme as they relate to the strategic goals have been developed and these are also reviewed on an annual basis. The municipality's goals and objectives are published in an Annual Performance Plan that is signed off by the Executive Authority and is made available to the general public and all staff members.
- This process ensures that all the various programmes are streamlined and geared towards achieving the strategic goals of the municipality.
- Below are BM's Vision and Mission Statements :

Vision:

To Be the Best Together

Mission:

We partner with communities and stakeholders to sustainably deliver quality services so that everyone in Bitou can live and prosper together.

COMPONENT 3 – RISK IDENTIFICATION

- Event identification is the process of identifying potential events both internal and external that may affect the municipality's ability to successfully implement strategy and achievement of IDP objectives.
- The municipality realizes that events do not occur in isolation and that one event can trigger another or events can occur concurrently. We therefore take into account the interrelationships of events in the event identification process.
- The Enterprise Risk Management unit will facilitate the identification and assessment of the risks. Various techniques will be used to identify potential events and these will include, but is not limited to:
 - facilitated workshops;
 - one-on-one interviews;
 - detailed data analysis;
 - process and control maps;
 - questionnaires;
- Events will be identified on an on-going basis ensuring that the municipality is proactive in considering all possible risks to which it may be exposed to.
- Events potentially either have a negative impact, a positive impact or both. Events that have a potentially negative impact represent risks, which require management's assessment and response.
- Events with a potentially positive impact represent opportunities or offset the negative impact of risks. Those representing opportunities are channeled back to management's strategy or objective-setting processes, so that actions can be formulated to seize the opportunities.
- Risks that have the same characteristics are grouped together and plotted on the Municipal Risk Universe ensuring that the municipality's Risk Profile is easily understood and assessed. The categorization of risks according to the risk universe will ensure that all risk areas are covered and ensure consistency in risk categorization.
- The outcome of the risk identification process will result in a documented list of risks where each risk is identified in principle and described in order to capture its qualitative characteristics.

COMPONENT 4 – RISK ASSESSMENT

- Risk assessment allows the Municipality to consider the extent to which potential events might have an impact on achievement of objectives.
- Management assesses events from two perspectives namely, Likelihood and Impact.
 - Likelihood represents the possibility that a given event will occur, and
 - Impact represents the effect on the municipality should the event occur.
- Risks are assessed on both an Inherent and Residual basis.
 - Inherent risk is the risk to the municipality in the absence of any actions management might take to alter either the risk's likelihood or impact.
 - Residual risk is the risk that remains after management responds to the risk.
- Risk assessment is applied first to inherent risks. Once risk responses have been developed, management then uses risk assessment techniques in determining residual risk.
- The municipality uses the following as a basis of measuring or quantifying the residual risk.
 - Assessing the level of inherent risk associated with each strategy, process or functionality
 - Assessing the adequacy and effectiveness of internal controls to mitigate the inherent risks. This necessitates a review of the design of the control activities for adequacy to mitigate the identified risk as well as the implementation of the control activities for effectiveness to mitigate the identified risks.

RISK RATING SCALES:

a) Inherent Impact Ratings

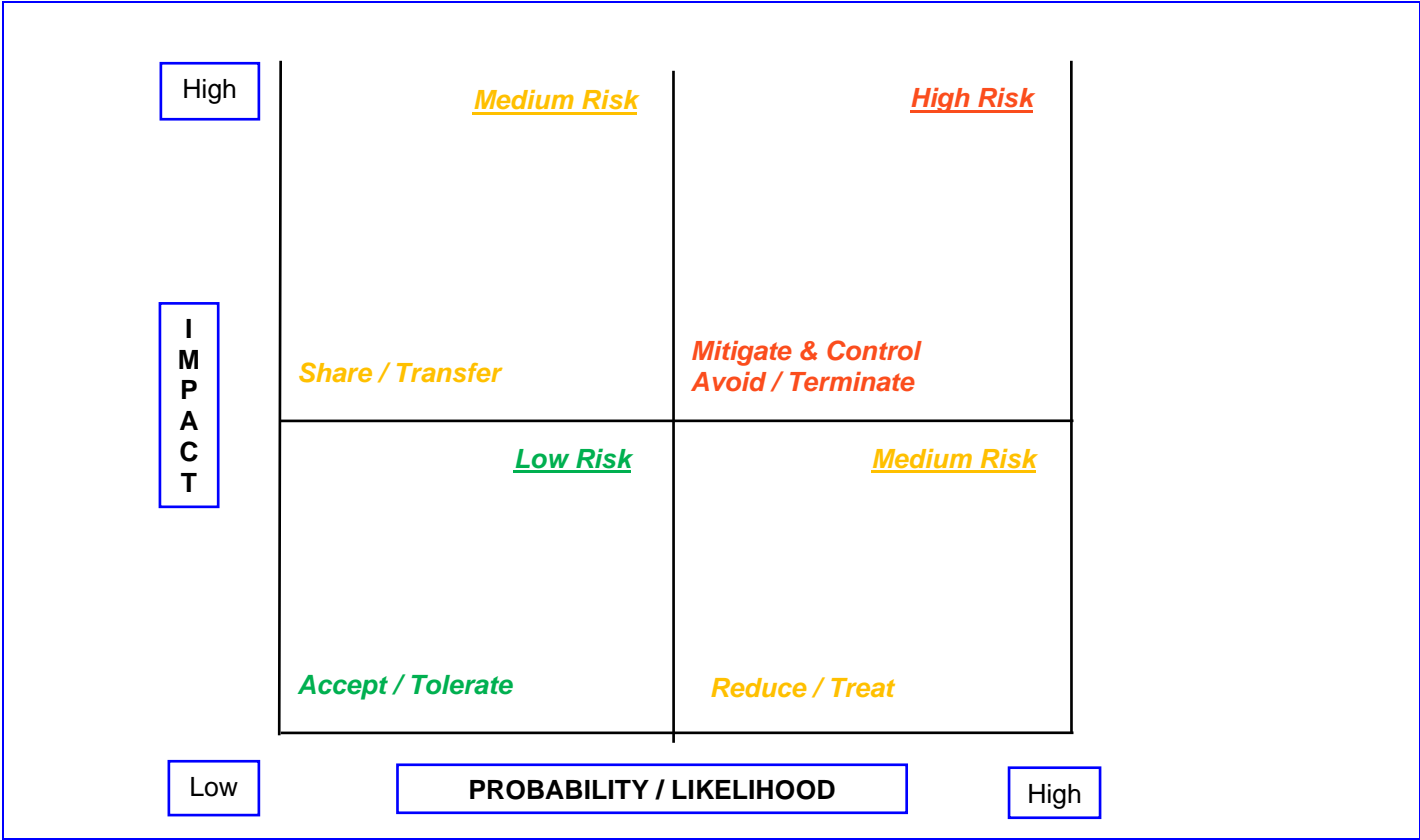
Impact		
Score	Grading	Description
5	Extreme	Loss of ability to sustain ongoing operations.
4	Major	Reduced ability to achieve business objectives (i.e. loss of key operations, reduction in quality of delivery.)
3	Moderate	Disruption to normal operations with a limited effect on achievement of business unit strategy and objectives.
2	Minor	Limited impact on ongoing operations and on the achievement of business strategy and objectives.
1	Negligible	No material impact on ongoing operations and on the achievement of business strategy and objectives.

b) Inherent Likelihood Rating

Likelihood		
Score	Grading	Description
5	Certain	Certain to occur / materialise within twelve months
4	Likely	Likely to occur within the next twelve months
3	Possible	Could occur in the next one to two year time period
2	Unlikely	Not likely to occur within the next two years
1	Rare	Not likely to occur within a three year time frame

COMPONENT 5 – RISK RESPONSE

- After risks were identified and assessed, management with the assistance and direction of the Enterprise Risk Management component, identifies risk management strategy options and considers their effect on event likelihood (probability) and impact, in relation to risk tolerances, costs versus benefits, and thereafter designs and implements proper risk response strategies.
- The following schematic illustrations indicate the municipality’s risk response strategy:



EXPLANATORY HEATMAP



- The consideration of risk management strategies by selecting and implementing a risk management strategy is integral to risk management and requires that management select a response that is expected to bring risk likelihood and impact within the municipality's risk tolerance level.
- Risk management strategies fall within the categories of risk avoidance, reduction (mitigation), sharing, acceptance and exploitation.
 - Avoid / Terminate responses take action to remove the activities that give rise to the risks.
 - Reduce / Treat responses reduce the risk likelihood, impact, or both.
 - Share / Transfer responses reduce risk likelihood or impact by transferring or otherwise sharing a portion of the risk.
 - Accept / Tolerate responses take no action to affect likelihood or impact because it is such a minimal risk or the cost to implement control is too high relative to the cost of the risk.
 - Exploit responses for positive risks or opportunities involve preparation and action to take advantage of the benefits from a potential event by increasing the chance of the event happening to 100%.
- Having selected a risk management strategy with appropriate responses, management reassesses the remaining residual risk based on Impact and Likelihood.
- Management considers risk from a municipal-wide or portfolio perspective and takes an approach in which the manager responsible for each Directorate, Branch or Division develops a composite assessment of risks and risk management strategies for that unit. This view reflects the risk profile of the unit relative to its objectives and risk tolerances.
- With a view of risk for individual units, the most senior manager of the unit is positioned to take a portfolio view to determine if the unit's risk profile commensurate with its overall risk tolerance relative to its objectives.
- Management recognizes that some level of residual risk will always exist, not only because resources are limited, but also because of inherent future uncertainty and limitations in all activities.

COMPONENT 6 – CONTROL ACTIVITIES

- Control activities are the policies and procedures that help ensure risk management strategies are properly executed. They occur throughout the municipality, at all levels and in all functions. They usually involve two elements: a policy establishing what should be done and procedures to effect the policy.
- The Enterprise Risk Management component will facilitate the identification and assessment of existing controls that are in place to mitigate the risks. Various techniques will be used to identify existing controls and these will include, but is not limited to:
 - Process and Control Maps;
 - Facilitated Workshops;
 - One-on-One Interviews;
 - Detailed Data Analysis;
 - Questionnaires
- Once existing controls have been identified, management with the assistance and guidance of the Enterprise Risk Management component assesses the adequacy of these controls in addressing the risks.
- The municipality uses the Control Rating Scales as provided by the Western Cape Provincial Treasury as a basis of measuring the adequacy of existing controls. The following perceived control effectiveness ratings will apply

Effectiveness category	Category definition	Factor
Very good	Risk exposure is effectively controlled and managed	20%
Good	Majority of risk exposure is effectively controlled and managed	40%
Satisfactory	There is room for some improvement	65%
Weak	Some of the risk exposure appears to be controlled, but there are major deficiencies	80%
Unsatisfactory	Control measures are ineffective / No controls in place	100%

- When found that existing controls do not adequately address the risks, treatment action plans are put in place to address these shortcomings.
- To ensure that existing controls are functioning as intended, the effectiveness of these controls needs to be tested and monitored on a continuous basis.
- The Internal Control component in the Units plays an integral part in the monitoring process. Internal control will test the effectiveness of controls implemented to mitigate risks, report their findings and make recommendations to management by means of ongoing internal control inspections.

- Documentary evidence regarding the control activities (controls, assessments, shortcomings, treatment action plans and control owners) will be captured and maintained in the Unit Risk Registers (Barnowl software).

COMPONENT 7 – INFORMATION AND COMMUNICATION

- Pertinent information – both from internal and external sources, financial or non-financial – must be identified, captured and communicated in a form and timeframe that enable personnel to carry out their responsibilities. Effective communication also occurs in a broader sense, flowing down, across and up the municipality, as well as the exchange of relevant information with external parties, such as customers, suppliers, regulators and shareholders.
- Information is needed at all levels of the municipality to identify, assess and respond to risks, and to otherwise run the municipality and achieve its objectives. An array of information is used, relevant to one or more objectives categories. Information comes from many sources – internal and external, and in quantitative and qualitative forms – and allows risk management responses to changing conditions in real time.
- To support effective Enterprise Risk Management (ERM), the unit will maintain risk registers (alternatively known as risk portfolios) to record all risks. This risk management software provides an integrated process for the identification and control of all risks, including facilitating the recording, assessment, treatment, monitoring and reporting of risks across the municipality.
- The risk registers will serve as documentary evidence of the municipality's ERM process.
- The risk register will contain the following sets of risks:
 - Strategic: Strategic objectives are high-level goals, aligned with and supporting the municipality's vision and mission. Strategic objectives reflect management's choice as to how the municipality will seek to create value for its stakeholders. The term 'strategic' will include those risks that could impact on the municipality's entire business or have a significant cross-cutting impact across more than one programme.
 - Operational: Operational objectives pertain to the effectiveness and efficiency of the municipality's operations, including performance goals and safeguarding resources against loss. Events that may affect the achievement of the directorates' operational objectives are referred to as operational risks.
 - Project: Project objectives pertain to a task or planned program of work that requires substantial resources, effort, and planning to complete. Project risks are those events that could have a negative effect on the achievement of the objectives of a project and will ultimately affect its successful completion.

- The minimum information to be recorded in the risk registers are:
 - Date entered into the register
 - Name of the risk and description
 - Inherent Impact and Likelihood Rating
 - Linked to Risk Universe
 - Linked to Process
 - Linked to Objective
 - Risk Owner
 - Residual Impact and Likelihood Rating
 - Treatment Action Plans
- Risk owners are encouraged to contact the RM unit for review and addition of risks, controls and action plans at any time.
- Maintenance of the Risk Register will be the responsibility of the Enterprise Risk Management component.
- The ERM unit will issue quarterly risk reports to each individual risk owner informing him/her on the status of his/her risk profile.
- The ERM unit will report on a quarterly basis to the Risk Management Committee on the Risk Profile of the municipality and on any other risk management related issue. Risk management information will also be communicated to the Audit Committee, Council and to other external stakeholders on request.
- All reports used by management for planning, decision making and any other purpose, must be made available to the ERM unit for the effective management of the Risk Management process, if so requested by the Chief Risk Officer.

COMPONENT 8 – MONITORING

- The Enterprise Risk Management (ERM) system like any other system needs to be monitored and evaluated to ensure that it functions efficiently and effectively.

- Monitoring helps determine the effectiveness of the processes, technologies and personnel executing enterprise risk management. The municipality establishes minimum standards for each component of ERM. The municipality's performance against these standards can then be monitored objectively.
- Monitoring can be done in two ways: through ongoing activities or separate evaluations.
- Ongoing monitoring is built into the normal, recurring operating activities of the municipality. Ongoing monitoring is performed on a real-time basis, reacts dynamically to changing conditions and is ingrained in the municipality. As a result it is more effective than separate evaluations.
- The greater the degree and effectiveness of ongoing monitoring, the lesser need for separate evaluations. The frequency of separate evaluations is a matter of management's judgment. In making that determination, consideration is given to -
 - the nature and degree of changes occurring, from both internal and external events, and their associated risks;
 - the competence and experience of the personnel implementing risk responses and related controls; and
 - the results of the ongoing monitoring.
- Internal auditors contribute to the ongoing effectiveness of the enterprise risk management, normally by their participation in separate evaluations, but they do not have primary responsibility for establishing or maintaining ERM.
- Usually, some combination of ongoing monitoring and separate evaluations will ensure that ERM maintains its effectiveness over time.
- Deficiencies in the municipality's ERM system may surface from many sources, including ongoing monitoring procedures, separate evaluations and external parties. All ERM deficiencies that affect the municipality's ability to develop and implement its strategy and to achieve its established objectives should be reported to the Enterprise Risk Management unit to take the necessary action.

BM'S ERM IMPLEMENTATION ROADMAP

- A risk champion (Risk Manager / Chief Risk Officer) is appointed to drive the ERM process.
- A policy and strategy have been developed and approved by the Council.

- A Risk Management Committee is established to oversee the implementation of the ERM Policy and Strategy.
- Risks are identified and prioritized from all areas across the organisation and captured in a risk register.
- Each identified risk has a risk owner ensuring that the risk is effectively mitigated. The risk owner's ERM responsibilities are formalized in their respective performance agreements.
- The Risk Manager, involving the Risk Management Committee, monitors the ERM process on a regular basis. The ERM process is independently assessed by Internal Audit and an audit opinion is issued on its adequacy and effectiveness on a quarterly basis.
- Risk owners (process owners) as approved by Accounting Officer / Municipal Manager, reports to the Chief Risk Officer on a quarterly basis on the status of their respective risk profiles. The Chief Risk Officer then reports to the Risk Management Committee, the Audit Committee, Council and to other interested parties on request.



BITOU

MUNICIPALITY

BUSINESS CONTINUITY MANAGEMENT POLICY

File Name	Business Continuity Management Policy 2025-26
Original Author(s)	Risk Management
Status	Recommended to Council March 2025
Date Approved	

VERSION

Short Name	Version Number	Date	Status
BCM Policy	V 1.0	August 2021	RMC approved
BCM Policy	V 2.0	Oct 2022	Approved by Council
BCM Policy	V 3.0	June 2023	Approved by Council
BCM Policy	V 4.0	April 2024	Council approved
BCM Policy	V 5.0	March 2025	RMC approved

Table of Contents

1	Background of policy	4
2	Policy environment.....	4
3	Policy	4
4	Policy informing process and legislative framework.....	5
5	Implementation overview.....	5
6	Limitations and conditions	7
7	Roles and responsibilities.....	8
8	Concluding comments.....	10
9	Document Reference Library.....	10
10	Business Areas impacted by this Policy	10
11	Regulatory Framework.....	10
12	Descriptions of Abbreviations and Concepts	11

1 Background of policy

1.1 Introduction

- 1.1.1 In this dynamic world institutions are subject to disruptions that tend to hamper service delivery. Such disruptions contain high and low risks that impact the institution's day-to-day operations. These risks also apply to the Bitou Municipality that is mandated to deliver services to the targeted population without any operational disturbance, even when a disaster has occurred.

1.2 Purpose

- 1.2.1 This Bitou Municipality policy on Business Continuity Management (BCM) attempts to help identify potential threats within and to the organisation and the impact that those threats might have on business operations, therefore, providing a framework that will build organisational resilience and establish an effective response that preserves the value given by the organisation. This policy is to be read together with the Council approved ICT Disaster Recovery Policy and ICT Data Backup and Recovery Policy.

2 Policy environment

- 2.1 The Bitou Municipality operates within the landscape of local government and its provision of basic services to communities within government administration.
- 2.2 The Bitou Municipality's operational duties are performed from its offices in the Plettenberg Bay area, which include all its satellite offices.

3 Policy

3.1 Aim

- 3.1 The aim of this policy is to establish principles and responsibilities for the BCM programme within the Bitou Municipality. It seeks to steer a good practice oriented BCM programme to increase the institution's readiness against disasters that may threaten delivery of services. The policy also attempts to drive the institution towards foreseeing and mitigating threats or risks that may hamper critical activities of the business after the commencement of a disaster.

3.2 The objectives of this policy are to:

- 3.2.1 identify the main threats in the organisation and possible threats to business processes and basic service delivery.
- 3.2.2 determine response tactics to losses that the business might incur due to a disaster.
- 3.2.3 establish business unit plans that ensure the continuity of business and basic service delivery.
- 3.2.4 drive all BCM activities to follow good practices to attain a full programme lifecycle.

- 3.2.5 outline tools to be used throughout the BCM programme lifecycle; and
- 3.2.6 outline responsibilities of tactical committees and enhance BCM awareness within the entire Bitou Municipality.

4 Policy informing process and legislative framework

- 4.1 Constitution of the Republic of South Africa Act (No. 108 of 1996)
- 4.2 ISO 22301
- 4.3 BCM Good Practice Guide 2018
- 4.4 Occupational Health and Safety Act as amended by Occupational Health and Safety Amendment Act (No. 181 of 1993)
- 4.5 Batho Pele Principles
- 4.6 King IV Codes of Corporate Governance
- 4.7 The Municipal Finance Management (Act No. 56 of 2003) as amended.
- 4.8 National Archives and Record Service of South Africa Act No. 43 of 1996
- 4.9 The National Environmental Management Act (Act 107 of 1998, NEMA), Section 30A – Emergency Situations
- 4.10 Fire Brigade Services Act 99 of 1987 amendments as per White Paper with Specific reference to SANS 10090 Standards
- 4.11 Disaster Management Act 57 of 2002 with specific amendment for Local Authority to ensure adequate Capacity of the functions prescribed

5 Implementation overview

5.1 Business Continuity Awareness:

- 5.1.1 Training and Development of officials on Business Continuity Management and its operation will be offered as per the Human Resource training policy.
- 5.1.2 The employer shall endeavour to make the employees aware of BCM so that they may familiarise themselves with structures of Business Continuity, including emergency BC contact number.
- 5.1.3 The organisation shall affiliate with relevant stakeholders of Business Continuity within the Republic of South Africa and within the Local Government and Public sectors.
- 5.1.4 BCM shall communicate regularly with employees about Business Continuity, its meaning and Business Continuity scenarios intended for the institution.

- 5.1.5 A Business Continuity budget shall reside with the Governance & Compliance office.
- 5.1.6 A Disaster Recovery budget shall reside with the ICT and Public Safety offices.
- 5.1.7 The BC Strategy and Plan development and risk management budget shall reside with the Risk Management office.

5.2 **Programme Management:**

- 5.2.1 BC Sub-committees that are to cascade BC to operational levels shall be established from the BC Committee and other committees that should be established to ensure the effective implementation of BCM within the Bitou Municipality.
- 5.2.2 The committee members shall be nominated by the Accounting Officer via the Risk Management Committee approval process and confirmed through appointment letters signed by both the nominated member and the MM.
- 5.2.3 Recognised unions shall be represented in the BC Committee.
- 5.2.4 The activities of the established committees shall be regulated through a ToR drafted by the members with the assistance of the relevant experts.

5.3 **BCM Strategy:**

- 5.3.1 A BCM strategy shall be determined for the organisation and relevant stakeholders will be identified for its execution.
- 5.3.2 The BCM strategy shall be cascaded down to the operational level, and each business unit must support the strategy by drafting a BC Plan.
- 5.3.3 The BC Committee and its different sub-committees and the Chief Co-ordinator shall ensure synergy between the different structures to coordinate BCM in the organisation.
- 5.3.4 The BC Strategy Implementation Metrics shall be used to measure the success of the BC programme.

5.4 **The BCM Implementation**

- 5.4.1 BCM shall be conducted in accordance with the BCM framework.
- 5.4.2 BCM Awareness campaigns shall be carried out twice per annum, including the satellite offices.
- 5.4.3 BCM in the organisation shall conduct regular tests as and when required or planned by the BC Committee.
- 5.4.4 The Disaster Recovery site shall be prepared by the Disaster Recovery Committee during tests before the Bitou Municipality officials can occupy the site.

- 5.4.5 Transport to the disaster recovery site shall be made available for all relevant employees.
- 5.4.6 BC tests conducted may disrupt the normal day-to-day operations of the Bitou Municipality during prescribed testing.
- 5.4.7 Business Units shall review their BC plans on a regular basis or as required by the Bitou Municipality management.
- 5.4.8 BC test results shall be monitored, evaluated and the impact recorded and reported to the BC committee and the MM.
- 5.4.9 BC exercise planning shall be prepared and finalised a week in advance.
- 5.4.10 Employees shall be made aware of assembly points prior to BC tests to avoid confusion in case of an actual disaster occurring.
- 5.4.11 Post exercise audits shall be carried out by the internal audit unit.
- 5.5 **Reporting**
 - 5.5.1 The BC committee shall agree on reporting intervals for all BCM activities with the relevant committees and the Recovery Coordinator.
 - 5.5.2 The Recovery Coordinator shall report to the BC committee as per the agreed time frame.
 - 5.5.3 The BC committee shall report on a quarterly basis to the Risk Management Committee and the MM.
- 5.6 The Bitou Municipality may outsource and insource ICT activities to service providers and other short-term BC activities to qualified service providers.
- 5.7 The Disaster recovery site may be outsourced to mitigate foreseeable cases of disruptions.
- 5.8 BCM in the Bitou Municipality shall be structured from the strategic level of the business through the BCC to carry out the activities on behalf of the Council, and then it cascades to the tactical level through coordination and support from three committees, namely: SHERQ, the Business Recovery Committee and the Disaster Recovery Committee.
- 5.8 At an operational level the latter committees shall consist of teams and/or groups that implement the activities of BCM in the Bitou Municipality.
- 5.10 This is the environmental basis from which the entire BCM scope shall consider, ponder and subvert disaster strikes that can hamper the functions of the Bitou Municipality.

6 Limitations and conditions

The Business Continuity Management Policy applies to all Bitou Municipality employees without exception, including permanent and contract employees, and is also applicable to suppliers and vendors.

Non-adherence to the Business Continuity Management Policy instructions shall amount to misconduct.

7 Roles and responsibilities

7.1 The Business Continuity (BC) Committee is responsible for:

- 7.1.1 constituting the subcommittees, namely: SHERQ, Business Recovery, Disaster Recovery and Damage Assessment.
- 7.1.2 the authority to declare the state of emergency and disaster and to give relevant emergency instructions to all Bitou Municipality employees.
- 7.1.3 implementing and maintaining the BCM policy and strategy.
- 7.1.4 maintaining a high level BCM coordination within the Bitou Municipality and creating staff awareness on the BCM programme.
- 7.1.5 storing all BC documents in a central location according to the National Archives standards.
- 7.1.6 participating in all BCM programme activities.
- 7.1.7 facilitating the BC programme management lifecycle and drafting documents through the Governance & Compliance unit.
- 7.1.8 overseeing the activities of tactical level committees.
- 7.1.9 providing the Business Impact Analysis and Continuity Requirements Analysis for the Bitou Municipality; and
- 7.1.10 overseeing the maintenance of required and applicable levels of Business Interruptions Insurance coverage.

7.2 The Business Recovery Committee is responsible for:

- 7.2.1 highlighting all circumstances that may disturb the institutional operations.
- 7.2.2 manifesting resilience during any operational disruption.
- 7.2.3 participating in the entire BCM programme implementation; and
- 7.2.4 conducting business recovery tests according to plans.

7.3 The SHERQ Committee is responsible for:

- 7.3.1 facilitating evacuation, safety and wellness of employees.
- 7.3.2 ensuring adherence to the OHS Act.

- 7.3.3 reporting to the BCC during a disaster in terms of evacuation plans and readiness.
- 7.3.4 implementing the BCM programme at operational levels of the institution.
- 7.3.5 identifying all physical threats that can hamper the institution's facilities and security; and
- 7.3.6 assisting the BC committee in creating staff awareness on the BCM programme.
- 7.4 **The Disaster Recovery Committee is responsible for:**
 - 7.4.1 reacting to business requests for technology and systems in times of incidents and emergencies.
 - 7.4.2 reporting to the BCC in times of a disaster.
 - 7.4.3 reporting to the BCC in terms of DR plans and readiness.
 - 7.4.4 maintaining ICT equipment that will assist the BCC in times of a disaster.
 - 7.4.5 identifying and maintaining disaster recovery sites; and
 - 7.4.6 arranging a disaster recovery team.
- 7.5 **Supply Chain is responsible for:**
 - 7.5.1 providing emergency supplies in the disaster or incident.
 - 7.5.2 mandating suppliers to have a BC plan in place.
 - 7.5.3 providing the BC committee with updates regarding the Bitou Municipality's outsourced activities; and
 - 7.5.4 participating in the BCM programme.
- 7.6 **The Legal Services division is responsible for:**
 - 7.6.1 providing legal opinions; and
 - 7.6.2 participating in the BCM programme.
- 7.7 **The Risk and Audit units are responsible for:**
 - 7.7.1 reviewing all BC plans in all levels – strategic, tactical, and operational level; and
 - 7.7.2 coordinating with all Bitou Municipality divisions and stakeholders in evaluating risks for BCM purposes.
- 7.8 **The Communication unit is responsible for:**
 - 7.8.1 Bitou Municipality and Customer reputation management.
 - 7.8.2 drafting a communication strategy for BCM programme; and

7.8.3 communicating with management and staff on BCM issues during a declared disaster.

7.9 **The Corporate Monitoring and Evaluation unit is responsible for:**

7.9.1 monitoring adherence to BC good practice guidelines.

7.9.2 monitoring and reporting post incidents and tests; and

7.9.3 evaluating according to BC good practice guidelines.

7.10 **The Internal Audit unit is responsible for:**

7.10.1 post exercise audits.

8 Concluding comments

8.1 **This policy is a directive and subject to change and verification. Employees of the Bitou Municipality must be made aware of this policy together with its associated procedures and processes. The policy shall be reviewed as and when required; or when a need to add / change arises on legislation or procedures.**

9 Document Reference Library

Document File Name	Context and Relevance
Business Continuity Management policy	The Business Continuity Management Policy for Bitou Municipality seeks to outline and steer the institution's disaster management capability - through promoting resilience, efficient recovery, and foreseeing high risks that can reduce the institution's abilities to deliver services

10 Business Areas impacted by this Policy

Name of Business Unit / Area	Context and Relevance
All Bitou Municipality employees, contractors, clients and all stakeholders	Every juristic and natural person interacting with and within the institution for the purpose of providing services to clients

11 Regulatory Framework

Statute / Policy / Regulation	Applicability
Constitution of the Republic of South Africa Act No. 108 of 1996	The supreme law of the land.

Occupational Health and Safety Act as amended by Occupational Health and Safety Amendment Act (No. 181 of 1993)	To provide for the health and safety of persons at work and for the health and safety of persons in connection with the use of plant and machinery; the protection of persons other than persons at work against hazards to health and safety arising out of or in connection with the activities of persons at work
Batho Pele Principles	Meaning 'People First', it highlights the importance of treating clients well to attain effective service delivery.
ISO 22301	Specifies requirements to implement, maintain and improve a management system to protect against, reduce the likelihood of the occurrence of, prepare for, respond to and recover from disruptions when they arise.
King VI Codes of Corporate Governance	Prescribe the importance of implementing Business Continuity in an institution to enhance corporate performance
MFMA (Municipal finance management Act) of 1999	Framework for guiding local government institutions' financial accountability and integrity
National Archives and Record Service of South Africa Act of 1996	Provides standards and systems for filing documents in South African Public institutions
Business Continuity Institute Good Practice Guidelines	Provides management guidelines to ensure the implementation of good global BC guidelines.
The National Environmental Management Act (Act 107 of 1998, NEMA)	Section 30A – Emergency Situations
Fire Brigade Services Act 99 of 1987	Amendments as per White Paper with Specific reference to SANS 10090 Standards
Disaster Management Act 57 of 2002	With specific amendment for Local Authority to ensure adequate Capacity of the functions prescribed

12 Description of Abbreviations and Concepts

Abbreviation	Description
BC	Business Continuity
BCM	Business Continuity Management
BCP	Business Continuity Plan
DR	Disaster Recovery
ICT	Information & Communications Technology
OHS	Occupational Health & Safety
SALGA	South African Local Government Association
SALGBC	South African Local Government Bargaining Council
SANS	South African National Standards
SHERQ	Safety, Health, Environment, Risk and Quality

Concepts	Description
Activities	All duties that belong to the business means of operations.
BCM Programme lifecycle	The processes and systems of practicing Business Continuity in an institution
Disruption	A disturbance of any nature within Bitou Municipality that can critically hamper the delivery of services
Emergency	A serious situation or occurrence that happens unexpectedly and demands immediate action
Employee	Any person, excluding an independent contractor, who works for another person or for the State and who receives, or is entitled to receive, any remuneration; and, Any other person who in any manner assists in carrying on or conducting the business of an employer, and 'employed' and 'employment' have meanings corresponding to that of 'employee'.
Foreseeable threats	Only threats that can be outlined by using BCM good practice tools
Good Practice	Mechanisms and tools for BC management provided by the Business Continuity Institute' Good Practice Guidelines
Misconduct	Unacceptable or improper behaviour, especially by an employee or professional person
Mission Critical Activities	Operational duties of the institution which are indispensable to provide services to clients. e.g. Provision of Basic Services, Customer Care
Multi-Activity	The integration of activities – transactions between Bitou Municipality and its stakeholders, clients, and contractors
National Archives Standards	Set of rules on the implementation of file numbering system
Recognized Unions	Trade Unions recognized by SALGBC and SALGA
Resilience	The institution's ability to remain calm during an incident or disaster and still operate normally
Stakeholders	Stakeholders are those who may be affected by or influence an effort
Tests	Staged activities conducted to ensure that risk mitigating measures that are put in place are working and will work in an instance where the actual risk occurs.



BITOU MUNICIPALITY

INTEGRITY MANAGEMENT FRAMEWORK

File Name	Integrity Management Framework 2025-26
Original Author(s)	Risk Management
Status	Recommended to Council March 2025
Date Approved	

VERSION

Description	Version Number	Date	Changes
Integrity Management Framework	1.0 (New)	June 2023	Council approved
Integrity Management Framework	2.0	April 2024	Council approved
Integrity Management Framework	3.0	March 2025	RMC approved

CONTENTS

	Page Number
1. TERMS AND ABBREVIATIONS.....	5 – 9
2. INTRODUCTION & VALUES.....	10
3. POLICY STANCE.....	11
4. WHAT SHOULD AN EMPLOYEE DO IF HE/SHE SUSPECTS FRAUD & CORRUPTION.....	11
5. WHAT SHOULD A MEMBER OF THE PUBLIC OR PROVIDERS OF GOODS AND/OR SERVICES DO IF THEY SUSPECT FRAUD & CORRUPTION	11
6. HOW WILL ALLEGATIONS OF FRAUD & CORRUPTION BE DEALT WITH	12
7. RECOVERY OF LOSSES.....	13
8. FEEDBACK TO REPORTERS OF FRAUD.....	13
9. CONFIDENTIALITY	13
10. MEDIA	13
11. PROTECTION OF WHISTLEBLOWERS.....	13-15
11.1 Harassment or Victimization	14
11.2 Confidentiality	15
12. COMPONENTS	15
13. APPROACH TO FRAUD.....	15-17
13.1 FOCUS ON THE ORGANISATION.....	18
Code of Conduct for Municipal Employees & Councilors	
13.1.1 Gifts Policy	20
13.1.2 Declaration of private business interests	20
13.1.3 Systems, policies and procedures	20
13.1.4 Employment Practices	21
13.1.5 Discipline	24
13.1.6 Financial Systems & Control	24
13.1.7 Procurement.....	27
13.1.8 Risk Management & Assessment	28
13.1.9 Fraud Detection Reviews	28
13.1.10 Internal & External Audit	30

13.1.11	Physical & Information Security.....	31
13.2	FOCUS ON EMPLOYEES.....	32
13.3	FOCUS ON OTHER STAKEHOLDERS.....	33
13.3.1	Trading Partners	34
13.3.2	Employee representative organizations	34
13.3.3	National & Provincial Government Departments	35
13.3.4	SALGA	35
13.3.5	The public	35
13.4	ENFORCEMENT	35
13.4.1	Reporting and monitoring of fraud & corruption	36
13.5	IMPLEMENTATION AND AWARENESS.....	36
13.5.1	Monitoring	36
13.5.2	Creating awareness	37
13.5.3	Education	37
13.5.4	Communication	37
13.5.5	Implementation structure	38

1. **TERMS AND ABBREVIATIONS**

Throughout this document, unless otherwise stated, the words in the first column below have the meanings stated opposite it in the second column (and cognate expressions shall bear corresponding meanings):

Constitution	Constitution of the Republic of South Africa, Act 106 of 1996
Demarcation Act	Local Government Municipal Demarcation Act, No 27 of 1998
DPLG	Department of Provincial and Local Government
LGACS	Local Government Anti-Corruption Strategy, 2006
MFMA	Municipal Finance Management Act, No. 56 of 2003
	Integrity Management Framework for Bitou LM
Protected Disclosures Act	Protected Disclosures Act, Act 26 of 2000 plus amendments (Regulations relating to Protected Disclosures, 2018)
RSA	Republic of South Africa
SALGA	South African Local Government Association
SARS	South African Revenue Services
Structures Act	Local Government: Municipal Structures Act, Act 17 of 1998 and Regulations
Systems Act	Local Government: Municipal Systems Act 32, Act 32 of 2000 and Regulations
PAM	Public Administration Management Act, Act 11 of 2014, effective as from 1 Apr 2019
Bitou	Bitou Local Municipality
Municipal Manager/	A person appointed in terms of Section 82(1) of the Structures
Accounting Officer	Act, Act 17 of 1998
Employee	A person appointed in the public administration, but excludes a person appointed as a special adviser in terms of Section 12A of the Public Service Act and a person performing similar functions in a municipality
Municipality	A municipality as defined in Section 1 of the Local Government: Municipal Structures Act, Act 117 of 1998
Public Administration	The public service, municipalities and their employees
Disciplinary Regulations	Local Government: Disciplinary Regulations for Senior Managers, 2010
Disciplinary Procedure	Disciplinary Procedure Collective Agreement, 2018

Financial Misconduct	Financial Misconduct Procedures & Regulations
King III & IV	King Report on Corporate Governance
Fraud and Corruption	Includes, but is not limited to, the following:

Legal definitions:

Fraud, i.e. the unlawful and intentional making of a misrepresentation resulting in actual or potential prejudice to another.

Theft, i.e. the unlawful and intentional misappropriation of another's property or property which is in his/her lawful possession, with the intention to deprive the owner of its rights permanently.

Extortion, i.e. involves coercing a person or entity to provide a benefit to an official, another person or an entity in exchange for acting (or failing to act) in a particular manner

Nepotism, i.e. involves ensuring that family members are irregularly appointed, or that family member irregularly receive contracts

Offences in respect of corrupt activities as defined in the Prevention and Combating of Corrupt Activities Act, 2004, i.e.:

The general offence of corruption which could be summarized as directly or indirectly accepting or agreeing to accept any gratification from another person; giving or agreeing to give any other person any gratification to influence that person directly or indirectly to exercise his powers, duties or legal obligations in a manner which is/amounts to:

- Illegal, dishonest, unauthorized, incomplete, or biased.
- Misuse or selling of information or material acquired.
- Abuse of position of authority.
- Breach of trust.
- Violation of a legal duty or set of rules.
- Designed to achieve an unjustified result; and
- Any other unauthorized or improper inducement to do or not to do anything.

Corrupt activities in relation to:

- Public officials & Foreign Public Officials.
- Agents & Judicial Officers.
- Members of the prosecuting authority.
- Unauthorized gratification received or offered by or to a party with an employment relationship.
- Witnesses and evidential material during certain proceedings.
- Contracts.
- Procuring and withdrawal of tenders.

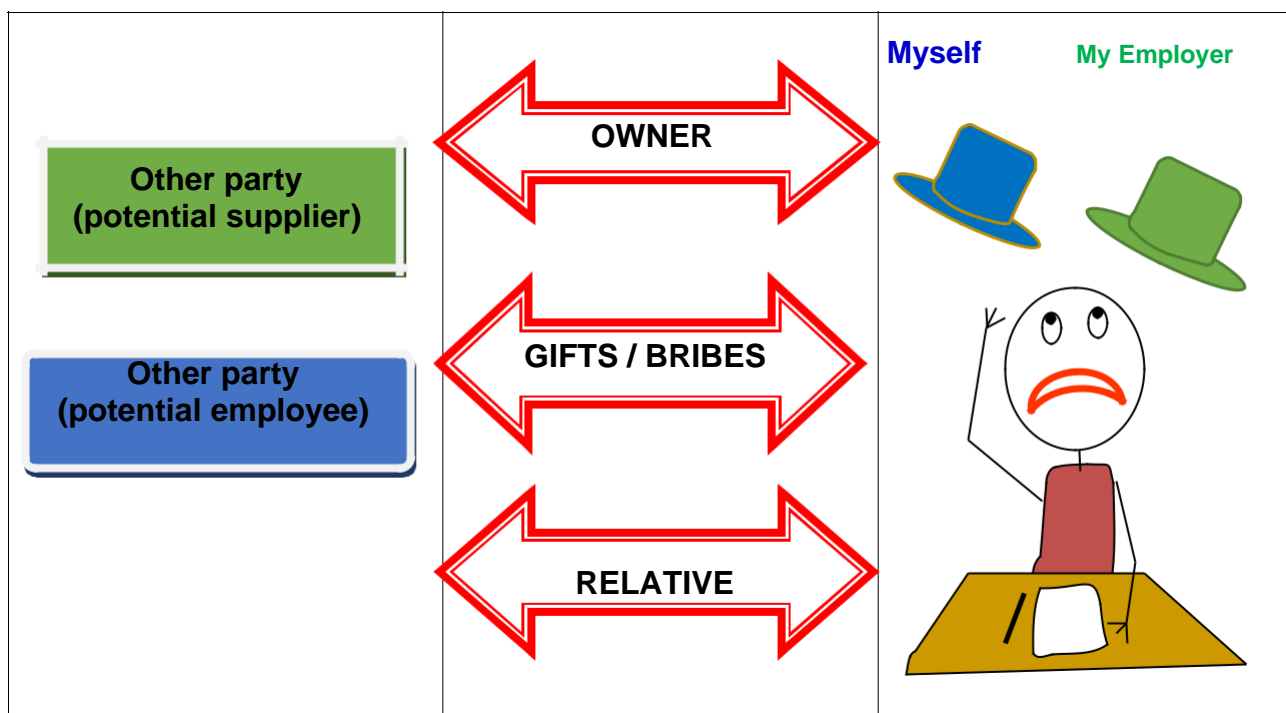
- Auctions.
- Sporting events; and
- Gambling games or games of chance.

Conflicts of interests and other unacceptable conduct, e.g.:

- Acquisition of private interests in contracts, agreements in or investment in public body.
- Unacceptable conduct relating to witnesses.
- Intentional interference with, hindering or obstruction of investigation of offence.

What is conflict of interest?

When I am influenced by my **personal interests** and cannot objectively apply my mind in the **best interest of Bitou**.



Other offences relating to corrupt activities, viz:

- Accessory to or after an offence.
- Attempt, conspiracy and inducing another person to commit an offence; and
- Failure to report corrupt transactions/actions.

Declare and recuse whenever you are conflicted in a:

- Bid committee.
- Recruitment and selection process.

- Investigation.
- Labour matter.
- Others (prohibited by relevant legislation).

Irregularities relating to the following:

1. Systems issues: where a process/system exists which is prone to abuse by employees, the public or other stakeholders, e.g.:
 - i. Employment Practices**
 - a. Inadequate vetting of employees.
 - b. Abuse of overtime.
 - ii. Procurement**
 - a. Non-compliance to tender procedures.
 - b. Procurement fraud, e.g. collusion between employees and suppliers.
 - c. Fraudulent information submitted by suppliers when tendering for work.
 - iii. Financial Systems and Control**
 - a. Unauthorized journal entries.
 - b. Deliberate non-compliance to policies and procedures.
 - c. Abuse of the system of travel claims.
 - d. Fraudulent payment certificates submitted for payment.
 - e. Non-compliance to delegated authority limits.
2. Financial issues: i.e. where individuals or entities have fraudulently obtained money from Bitou, e.g.:
 - i. Employment Practices**
 - a. Ghost employees.
 - b. Irregular appointment of staff for undue benefits.
 - c. Abuse of the system of overtime.
 - ii. Procurement**
 - a. Suppliers invoicing for work not done.
 - b. Service providers double invoicing.
 - c. Contractor's "fronting".
 - iii. Financial Systems and Control**
 - a. Theft, e.g. petty cash, etc.
 - b. Fraudulent travel claims by employees.

3. Equipment and resource issues: i.e. where Bitou's equipment/resources/vehicles are utilized for personal benefit or stolen, e.g.:
 - Theft of assets.
 - Abuse of assets.
 - Misappropriation of assets.
 - Deliberate destruction of property.
 - Use of Bitou resources and equipment for private gain.
4. Other issues: i.e. activities undertaken by employees of Bitou, which may be against policies or fall below established ethical standards, e.g.:
 - Conflict of interest.
 - Favoritism.
 - Non-disclosure of private work.

2. **INTRODUCTION & VALUES**

Bitou subscribes to the principles of good corporate governance, which requires conducting business in an honest and transparent fashion. Consequently, Bitou is committed to fighting fraudulent behaviors at all levels within the organization.

Bitou cherishes the following values:

1. **Loyalty.**
2. **Professionalism.**
3. **Absolute integrity.**
4. **A culture of honesty.**
5. **A positive public image.**
6. **Confidence from the public.**
7. **High standards of service delivery.**
8. **Striving for and maintaining credibility.**
9. **A sense of pride in belonging to Bitou.**
10. **Acceptance of responsibility and accountability.**
11. **Sanctioning bad and acknowledging good behavior; and**
12. **All other positive attributes contributing towards sound ethical standards.**

The Framework is premised on the organization's core ethical values driving the business of Bitou, the development of its systems, policies and procedures, interactions with ratepayers, the public and other stakeholders, and even decision-making by individual managers representing the organization.

This means that in practice all departments and other business units of Bitou and even external stakeholders must be guided by the Framework as the point of reference for their conduct in relation to Bitou.

Further, the framework for Bitou is intended to enhance the existing Fraud and Corruption Prevention Strategy that is already in place.

In addition to promoting ethical conduct within Bitou, the Framework is also intended to assist in preventing, detecting, investigating and sanctioning fraud and corruption. This dynamic document details the steps, which have been, and will continually be taken by Bitou to promote ethical conduct and address fraud and corruption.

3. POLICY STANCE

The policy of Bitou is zero tolerance to fraud and corruption

In addition, all fraud and corruption will be investigated and followed up by the application of all remedies available within the full extent of the law and the implementation of appropriate prevention and detection controls.

These preventative controls include the existing financial and other controls and checking mechanisms as prescribed in the systems, policies and procedures of Bitou.

The efficient application of instructions contained in the policies and procedures of Bitou, is one of the most important duties to be applied by every employee in the execution of their daily tasks.

4. WHAT SHOULD AN EMPLOYEE DO IF HE/SHE SUSPECTS FRAUD AND CORRUPTION

It is the responsibility of all employees to **immediately** report all allegations or incidents of fraud and corruption to their immediate manager and/or the Fraud Hotline / Fraud Web form.

Should an employee be concerned that the manager is involved, the report can be made to any other member of management, the Municipal Manager, the Chairperson of the Performance & Audit Committee **and the Fraud Hotline / Fraud Web form.**

All managers are responsible for the detection, prevention and investigation of fraud and corruption, and must report all incidents and allegations of fraud and corruption to the Municipal Manager or the Fraud Hotline / Web form.

The Municipal Manager will initiate an investigation into the matter.

5. WHAT SHOULD A MEMBER OF THE PUBLIC OR PROVIDERS OF GOODS AND/OR SERVICES DO IF THEY SUSPECT FRAUD AND CORRUPTION

Bitou encourages members of the public or providers of goods and/or services who suspect fraud and corruption to contact any member of management, the Municipal Manager, the Chairperson of the Performance & Audit Committee, Executive Mayor, the National Anti-Corruption Hotline on 0800-701-701 and **the local Fraud Hotline on 0800-86-96-46 without any delay.**

0800-86-96-46

<https://www.bitou.gov.za/form/public/>

fraudqueries@plett.gov.za

6. HOW WILL ALLEGATIONS OF FRAUD AND CORRUPTION BE DEALT WITH

6.1 For issues raised by employees, ratepayers, members of the public or providers of goods and/or services, the action taken will depend on the nature of the concern.

The matters raised will be screened and evaluated and may subsequently:

1. Be investigated internally.
2. Be referred to another law enforcement agency.
3. Be referred to the Financial Disciplinary Board.
4. Be dealt with in terms of the Local Government: Disciplinary Regulations for Senior Managers, 2010.

6.2 Any fraud and corruption committed by an employee, or any other person will be pursued by thorough investigation and to the full extent of the law, including (where appropriate) consideration of:

- 6.2.1 In case of employees, taking disciplinary action within a reasonable period after the incident has been reported.
- 6.2.2 Instituting civil action to recover losses.
- 6.2.3 Initiating criminal prosecution by reporting the matter to the SAPS or any other relevant law enforcement agency.
- 6.2.4 Any other appropriate and legal remedy available and applicable.

7. RECOVERY OF LOSSES

Managers are required to ensure that losses or damages suffered by Bitou because of all reported acts committed or omitted by an employee, ratepayer or any other person are recovered from such an employee, ratepayer or other person if he or she is found to be liable for such losses.

8. FEEDBACK TO REPORTERS OF FRAUD

The Municipal Manager will, upon receiving a report of fraud from an external person, write to the person making the report:

1. Acknowledging that the concern has been received.
2. Indicating how he proposes to deal with the matter and whether any initial enquiries have been made.
3. Giving an estimate of how long it will take to provide a final response.
4. Informing them whether any further investigations will take place, and if not, why not.

9. CONFIDENTIALITY

All information relating to fraud and corruption that is received and investigated will be treated confidentially.

The progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any person(s) other than those who have a legitimate right to such information.

This is important to avoid harming the reputations of suspected persons who are subsequently found innocent of wrongful conduct.

10. MEDIA

No person is authorized to supply any information about allegations or incidents of fraud and corruption to the media, without the express permission of the Municipal Manager.

11. PROTECTION OF WHISTLE BLOWERS

The Protected Disclosure Act, Act 26 of 2000 make provision for procedures in terms of which employees in both the private and the public sector may disclose information regarding unlawful or irregular conduct by their employers or other employees in the employ of their

employers; to provide for the protection of employees who make a disclosure which is protected in terms of the Act and to provide for matters connected therewith.

It is the spirit of the Act that no employee may be subjected to any occupational detriment by his or her employer on account, or partly on account, of having made a protected disclosure.

Any disclosure **made in good faith**, Section 6(1)(a), and substantially in accordance with any procedure prescribed, or authorized by the employee's employer for reporting or otherwise remedying the impropriety concerned or to the employer of the employee, where there is no procedure as contemplated in Section 6(1)(a) is a protected disclosure.

Any employee who, in accordance with a procedure authorized by his or her employer, makes a disclosure to a person other than his or her employer, is deemed, for the purposes of the Act, to be making the disclosure to his or her employer.

The general protected disclosure, includes any disclosure **made in good faith** by an employee who reasonably believes that the information disclosed, and any allegation contained in it, are substantially true and who does not make the disclosure for purposes of

personal gain, excluding any reward payable, in terms of any law, is a protected disclosure if one or more of the conditions referred to in Sub-section (2) of the Act apply and in all the circumstances of the case, it is reasonable to make the disclosure.

In compliance to the Protected Disclosures Act, an employee who reports suspected fraud and/or corruption may remain anonymous should he/she so desire.

Concerns expressed anonymously are difficult to investigate; nevertheless, it will be investigated at the discretion of Bitou.

This discretion will be applied by considering:

1. the seriousness of the issue raised.
2. the credibility of the concern.
3. the likelihood of confirming the allegation.

No employee will suffer any penalty or retribution for **good faith reporting** of any suspected or actual incident of fraud and corruption which occurred within Bitou.

Any person making it its business to find out who made the report is chargeable with a dismissible offence.

This may include:

11.1 Harassment or victimization

Bitou acknowledges the fact that the decision to report a concern can be a difficult one to make, not least because of fear of reprisal from those responsible for the irregularity. Bitou will not tolerate harassment or victimization and will take action to protect employees when they raise a concern in good faith. This does not mean that if an employee is already the subject of disciplinary or other action, that action will be halted because of their whistleblowing.

11.2 Confidentiality

Bitou will do its best to protect an individual's identity when he/she raises a concern and does not want their identity to be disclosed. It must be appreciated, however, that the investigation process may reveal the source of the information and a statement by the employee may be required as part of the evidence.

All managers should discourage employees or other persons from making allegations, which are false or made with malicious intent.

Where such allegations are discovered, the person who made the allegations must be subjected to firm disciplinary, or other appropriate relevant action.

12. COMPONENTS OF THE FRAMEWORK

The main principles upon which this Framework of Bitou is based on and aligned to the Local Government Anti-Corruption Strategy (LGACS) include the following:

- Creating a culture which is ethical and intolerant to fraud and corruption.
- Deterrence of fraud and corruption.
- Preventing fraud and corruption which cannot be deterred.
- Detecting fraud and corruption.
- Investigating detected fraud and corruption.
- Taking appropriate action in the event of such irregularities, e.g. disciplinary action, recovery of losses, prosecution; and
- Applying sanctions, that include blacklisting and prohibition from further employment.

The above is not intended to detract from the premise that all the components are equally essential for the successful implementation of the Framework.

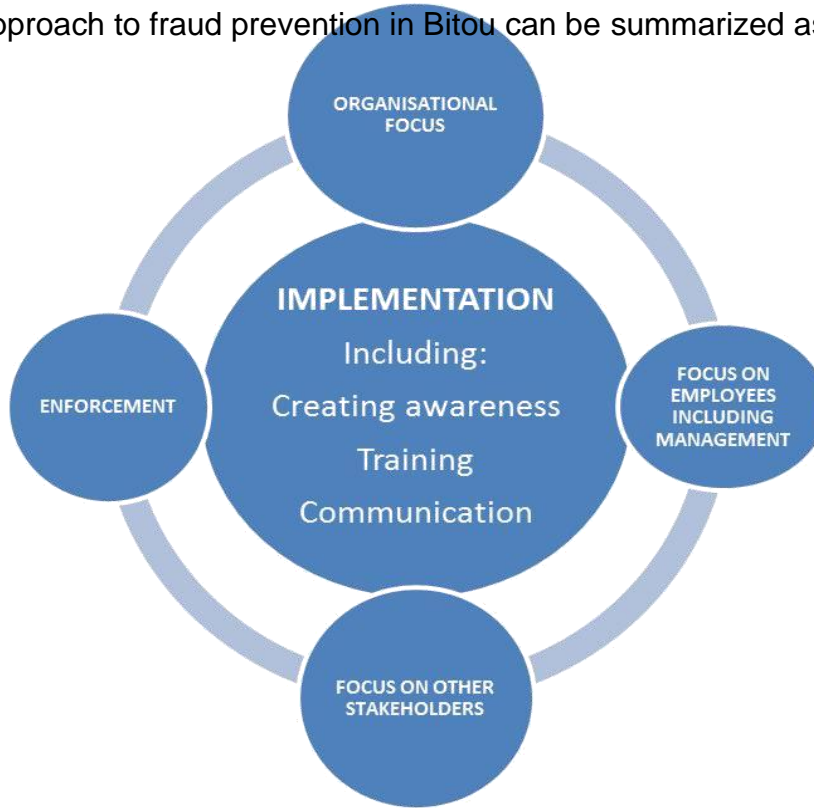
The components of the Framework for Bitou are the following:

1. Focus on the Organization.
2. Focus on Employees.
3. Focus on other Stakeholders.
4. Enforcement.
5. Implementation.

13. APPROACH TO FRAUD

Prevention

The approach to fraud prevention in Bitou can be summarized as follows:

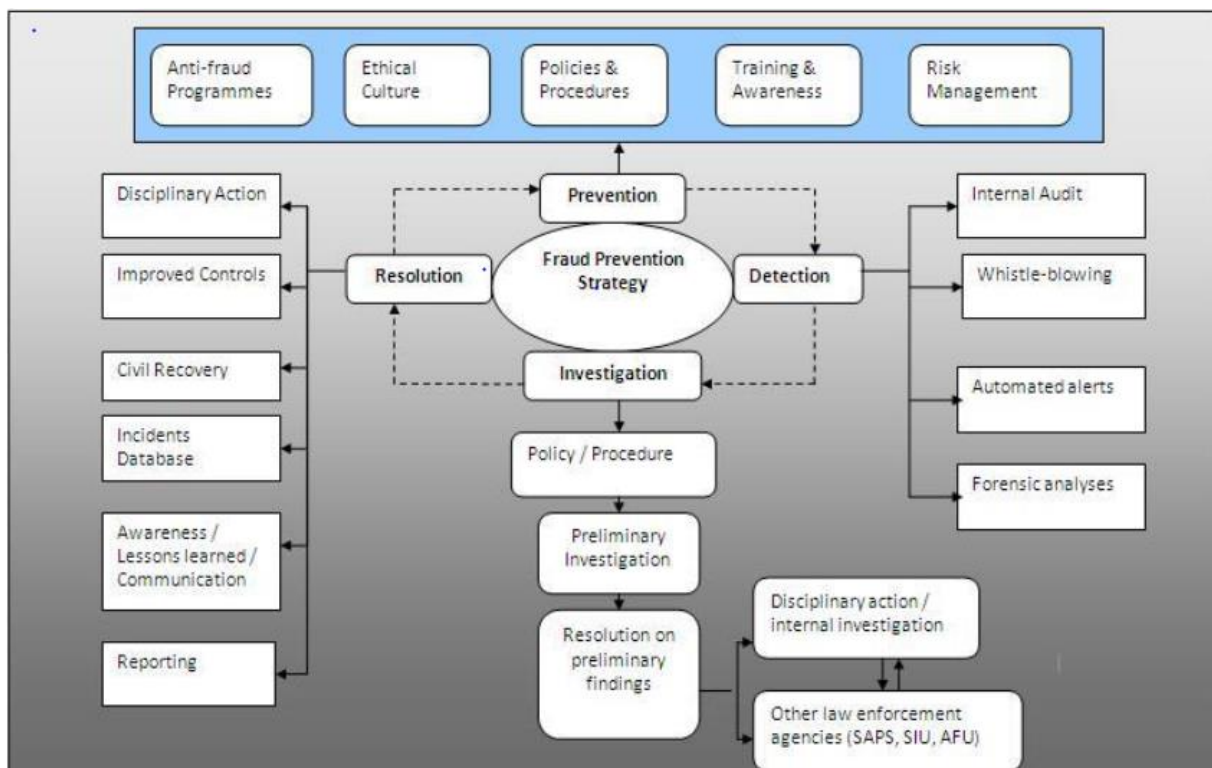


The Framework is aligned to the Fraud and Corruption Prevention Policy to enhance governance in the management of sound ethical conduct underpinned by management's influence on a sound and good corporate culture. Management is ultimately responsible for the culture within the organization.

Council's approach to integrity management is guided by the following framework:



The backbone of this Integrity Framework is informed by the pillars guided by the Western Cape Government Minimum Anti-Corruption Strategic Framework, illustrated below:



13.1 FOCUS ON THE ORGANISATION

Codes of Conduct for Municipal Employees and Councilors

In terms of Section 2 of the Systems Act, the Code of Conduct for Municipal employees contain specific conduct standards categorized as follows:

- General conduct.
- Commitment to serving the public interest.
- Personal gain.
- Disclosure of benefits.
- Unauthorized disclosure of information.
- Undue influence.
- Rewards, gifts and favors.
- Council property.
- Payment of arrears.
- Participation in elections.
- Sexual harassment.
- Reporting duty of staff members; and
- Breaches of Code.

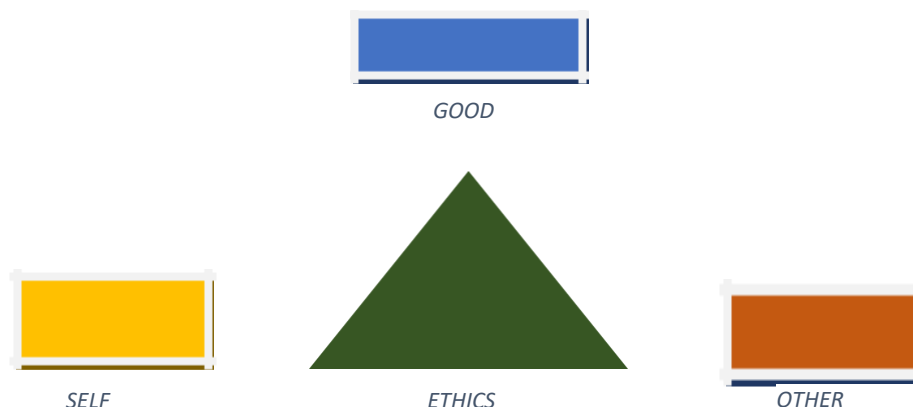
In terms of Section 1 of the Systems Act, the Code of Conduct for Councilors contains the following categories:

- General conduct of councilors.
- Attendance at meetings.
- Disclosure of interests.
- Personal gain.
- Declaration of interests.
- Full-time councilors.
- Rewards, gifts and favors.
- Unauthorized disclosure of information.
- Intervention in administration.
- Council property.
- Duty of chairpersons of municipal councils.
- Breaches of Code; and
- Application of Code to traditional leaders.

Municipal employees are expected to comply with every respect with the conditions of employment and collective agreements and any related regulation, order, policy and practice and to refrain from any conduct which would give just cause for discipline.

Employees should adhere to the following Code of Ethics:

1. Attend work regularly and punctually.
2. Conform to the reasonable dress and uniform requirements of the employer.
3. Perform their tasks and job responsibilities diligently, carefully and to the best of their ability.
4. Obey all lawful and reasonable instructions given by a person having the authority to do so.
5. Conduct themselves with honesty and integrity.
6. Request permission in advance for any leave of absence whenever possible.
7. Refrain from being absent from duty without leave or permission, except on good cause.
8. Refrain from performing any other remunerative work outside of normal working hours without the prior written permission of the departmental head & Municipal Manager.
9. Refrain from any rude, abusive, insolent, provocative, intimidatory or aggressive behavior to a fellow employee or member of the public.
10. Refrain from willful or negligent behavior, which may result in the damage of property.
11. Refrain from participating, either individually or with others, in any form of action, which will have the effect of disrupting the operations of the employer, other than actions contemplated by the Labour Relations Act.
12. Refrain from wrongfully disclosing privileged information; and
13. Refrain from consuming alcohol or using intoxicating drugs whilst on duty.



13.1.1 Gifts Policy

The minimum principle should be adhered to that all gifts or courtesies from the value of R350.00 and higher, per gift, must be declared.

This clause must be read in conjunction with Council's HR Gifts Policy and SCM Policy & Regulations.

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13.1.2 Declaration of private business interests (Declaration of Interest)

All employees and councilors must declare all private business interests and actual or potential conflicts of interest at least annually and within 60 days of any change in the nature or detail of any such interests.

13.1.3 Systems, policies and procedures

Bitou has several systems, policies and procedures designed to ensure compliance with specific laws and regulations and basic internal control.

All employees and other stakeholders are expected to comply with the applicable policies and procedures. A fundamental risk in this area is the lack of knowledge, awareness, effective communication and training relating to prevailing systems, policies and procedures.

Non-compliance with policies and procedures is a risk with the potential to seriously impact the success of the Framework of Bitou. This will be addressed by senior management developing clearly defined communication and training strategies to create awareness of all policies and procedures in order to ensure that all employees are made aware of, and adequately trained in the implementation of policies and procedures relevant to their duties and responsibilities, e.g. provisions for all employees to acknowledge, in writing, that they have read the policies and procedures applicable to their duties, have undergone relevant training and/or are aware of these policies and procedures, etc.

A structured monitoring mechanism must be developed by senior management for the keeping of proper records of the policies and procedures that are being updated, and of new policies and procedures that are being developed to set clear targets and monitor progress continuously.

13.1.4 Employment Practices

Bitou is committed to developing human resources systems, policies and procedures, which incorporate fraud and corruption prevention practices. There is a risk of poor implementation of its human resource systems, policies and procedures and Bitou undertakes testing thereof during internal audits in which control shortcomings are subsequently addressed.

Employee focused anti-fraud and anti-corruption measures should be visible from:

- i. The point of advertising a vacant post,
- ii. Recruitment,
- iii. Specific employment conditions,
- iv. Maintaining high employee morale,
- v. Performance management; and even
- vi. Exit procedures upon resignation or retirement.

The approaches indicated below are key to Bitou's efforts in this regard.

a. Advertising posts

The inclusion of specific provisions when advertising posts, to provide an indication to applicants that only people with the highest levels of personal integrity will be considered and that submission to appropriate pre-employment screening processes are obligatory, for consideration in any post.

The Recruitment and Selection Policy of Bitou must uphold and aim to ensure that the anti-corruption initiatives as highlighted above in relation to advertising posts, is included.

b. Pre-employment screening and probity

Bitou intends ensuring that pre-employment screening procedures are applicable to all employees, regardless of level, including employees acting in specific positions, seconded employees and temporary and contract workers. Relevant probity will be included in all employee screening processes.

c. Probation

Compulsory probationary periods should be applicable to all full-time employees.

In terms of this, new employees will be evaluated once a month for a period of three months. This provision will be extended to include seconded employees and temporary and contract workers.

Relevant vetting will again be considered for employees on probation, during probation and prior to their final appointment in view of the long duration of the probationary period.

d. Ongoing financial disclosure and lifestyle audits

All staff including senior managers will be obliged to declare specific personal assets and private business interests on an annual basis, as per the approved policy and procedure.

e. Employee induction programs

Employee induction is an opportunity to introduce employees to the culture and ethos of the organization.

Efforts will be made to ensure that organizational strategy, business ethics and conduct standards are included in employee induction.

Specific steps will also be developed to include seconded employees, interns and temporary and contract workers in relevant aspects of induction programs.

According to the Recruitment and Selection Policy of Bitou, induction will be conducted within seven days after the initial date of appointment, records to be available for auditing.

f. Obligatory leave periods

To limit the risk of over-worked employees who could become lackadaisical leading to non-compliance to internal controls and to further limit the risk of fraud and corruption Bitou will compel all employees to take annual leave, in terms of the Conditions of Service. This control also limits the risk of unethical individuals, monopolizing specific tasks.

Managers will be encouraged to ensure that appropriate controls, e.g. appropriate scrutiny and supervision, are put in place in instances where employees do not take leave for extended periods of time due to work commitments.

g. Remunerated work outside normal working hours

In considering an application by an employee to conduct business outside normal working hours, the following must be considered:

- a. The nature and extent of work to be undertaken.
- b. The time required for the outside work.
- c. The workload of the applicant.
- d. The employee's performance record.
- e. The possible reputational impact on the Council.
- f. The need for rest.
- g. The utilization of Council's property and resources.
- h. Employees must attach such approval when submitting their financial disclosure forms.

Read with the Public Administration Management Act, Act 11 of 2014, effective as from 1 Apr 2019, no employee may conduct business with the State, or be a director of a public or private company conducting business with the State.

A contravention of the above, is an offence and any person found guilty of the offence is liable to a fine or imprisonment for a period not exceeding 5 years or both such fine and imprisonment and constitutes serious misconduct which may result in the termination of employment by the municipality.

h. Exit procedures for employees and control over assets

The exit procedures for employees leaving Bitou usually require the return of assets and an exit interview. Steps will be taken to ensure that specific follow-up time frames are set to encourage managers to apply the requirement related to the return of assets promptly.

Bitou will ensure that an exit interview process is in place, which includes the assessment of the perceptions of the business ethics and conduct standards within the organization. This will assist in identifying areas for improvement.

13.1.5 Discipline

Bitou will be consistent and efficient in its application of disciplinary measures.

Additional measures which will be considered include:

- Communication of specific disciplinary standards and forbidden conduct.
- Introducing a system where the application of disciplinary measures is applied consistently.
- Steps for ongoing training of managers in the application of disciplinary measures.
- Where managers are found to be inconsistent and/or inefficient in the application of discipline, Bitou will consider firm action; and
- Publication (within the permissible legal framework) of the outcomes and sanctions of disciplinary actions, including lessons learned. The successful achievement of these initiatives, together with their communication, is expected to have a deterrent effect.

Bitou maintains a register of disciplinary cases which assists in the tracking of outcomes and sanctions of disciplinary cases. This register should be updated to include the lessons learned.

13.1.6 Financial Systems and Control

Appropriate finance policies and procedures are also necessary to ensure appropriate internal control over finance management and to limit fraud and corruption risks. The effectiveness of the existing finance policies and procedures will also be tested during internal audits and shortcomings addressed.

The Council of Bitou must approve an annual budget, in terms of current legislation, for Bitou before the beginning of each financial year. Bitou may only incur expenditure in terms of an approved budget and within limits of the amounts appropriated for the different votes in an approved budget.

The Municipal Manager of Bitou, in terms of Section 60 of the MFMA, is regarded as the accounting officer for Bitou. Therefore, the Municipal Manager should ensure that the financial systems and controls that are in place in Bitou address the following:

- Effective, efficient and economic use of resources.
- Proper record keeping of the financial affairs of Bitou.
- Effective, efficient and transparent systems of financial and risk management and internal control.
- Effective, efficient and transparent systems of internal audit.
- Prevention of irregular or fruitless and wasteful expenditure; and
- Institution of disciplinary or, when appropriate, criminal proceedings against employees who have committed an act of financial misconduct or other offence, including fraud and corruption.

Further, the Municipal Manager must ensure that an effective system of expenditure control is in place. According to Section 32(6) of the MFMA, the accounting officer of Bitou must report to the South African Police Service all cases of alleged theft and fraud that occurred in Bitou.

Top management, senior management and other officials of Bitou must assist the Municipal Manager in coordinating the financial systems and controls within Bitou.

The finance policies, procedures and other prescripts of Bitou prescribe various controls, which, if effectively implemented, would limit fraud and corruption within Bitou.

These controls may be categorized as follows; it being recognized that the categories contain overlapping elements:

1. Preventative controls, which is further subdivided into:
 - 1.1 Authorization controls which require that all transactions must be authorized or approved by an appropriate responsible person and that the limits for these authorizations are specified in the approved Delegations of Authority, in terms of Section 79 of the MFMA of Bitou.
 - 1.2. Physical controls which are concerned mainly with the custody of assets and involve procedures and security measures designed to ensure that access to assets is limited to authorized personnel.
2. Detection controls, which is further subdivided into:
 - 2.1 Arithmetic and accounting controls, which are basic controls within the recording function which ensure that transactions to be recorded and processed have been authorized, are

complete, are correctly recorded, and accurately processed. Such controls include checking, arithmetical accuracy of records, the maintenance and checking of totals, reconciliation, control accounts and accounting for documents.

2.2 Physical controls, which relate to the security of records and are like preventive controls in that they are also designed to limit access.

2.3 Supervision, which relates to supervision by responsible officials of day-to-day transactions and the recording thereof.

2.4 Management Information which relates to the review of management accounts and budgetary controls. These controls are normally exercised by management outside the day-to-day routine, of the system.

3. Segregation of duties

3.1 One of the main means of control is the separation of those responsibilities or duties that would, if combined, enable one individual to record and process a complete transaction, thereby providing him/her with the opportunity to manipulate the transaction irregularly and commit fraud and corruption.

3.2. Segregation of duties reduces the risk of intentional manipulation or error and increases the element of checking.

3.3 Functions that should be separated include those of authorization, execution, custody, recording, and, in the case of computer-based accounting systems, systems development and daily operations.

3.4 Placed in context with fraud and corruption prevention, segregation of duties lies in separating either the authorization or the custodial function from the checking function.

Despite the existence of policies and procedures to address internal control, deficiencies such as ineffective application of policies and procedures resulting from lack of training, expertise, knowledge and capacity has the potential to lead to increased incidence of fraud and corruption.

Bitou will continue to initiate steps to address the problem of lack of training, expertise and knowledge in systems, policies and procedures to improve internal control. Areas of weakness will be identified during audits and risk assessments.

Furthermore, Bitou will also continue to re-emphasize to all supervisors that consistent compliance by all employees with internal control is one of the fundamental controls in place to prevent fraud and corruption. Managers will be encouraged to recognize that internal control shortcomings identified during the course of audits are, in many instances, purely symptoms and that they should strive to identify and address the causes of these internal control weaknesses, in addition to addressing the control weaknesses which do not comply with basic internal controls, e.g. non-adherence to the delegation of authority limits, firm action(s) will be considered.

13.1.7 Procurement

The MFMA requires every municipality to have a procurement policy that is fair, equitable, transparent, competitive and cost effective.

Further, the MFMA (read in conjunction with the Municipal Supply Chain Management Regulations) stipulates that the procurement policy of Bitou must at least address the following aspects:

1. The barring of persons from participating in tendering or other bidding processes that have been convicted of fraud or corruption during the past five years (Regulation 38(1)(g)(ii)).
2. Willfully neglected, reneged on or failed to comply with government contract during the past five years (Regulation 38(1)(g)(iii)).
3. Prohibition on awards to persons whose tax matters are not in order.
4. Prohibition on awards to persons in the service of the state.
5. Blacklisting on the National Treasury database as a person prohibited from doing business with the public sector.

The Municipal Manager of Bitou must implement the procurement policy and take all reasonable steps to ensure that proper mechanism and separation of duties in the procurement system are in place to minimize the risk of fraud, corruption, favoritism and unfair and irregular practices.

At a minimum, the procurement policy of Bitou contains the following anti-fraud and anti-corruption provisions:

- The range of supply chain management processes that Bitou may use, e.g. tenders, quotations, etc.
- When a particular process must be used.
- Procedures for each type of process.
- Open and transparent pre-qualification processes for tenders and other bids.
- Competitive bidding processes.
- Bid documentation, advertising of and invitations for contracts.
- Procedures for:
 - the opening, registering and recording of bids in the presence of interested parties.
 - the evaluation of bids.
 - negotiating the final terms of the contracts; and
 - the approval of bids.
 - Screening processes and security clearances for prospective contractors on tenders or other bids above a prescribed value.
 - Compulsory disclosure of conflicts of interests.

13.1.8 Risk Management and Assessment

To identify and address risks facing Bitou, a risk assessment will be performed on an annual basis. This process will be complimented by the specific identification of existing controls to mitigate risks identified. Additional actions to further mitigate these risks will culminate in a risk management framework.

Annual presentations to employees and induction sessions to new employees of Bitou will be conducted to ensure that they have a more detailed understanding of the fraud and corruption risks facing Bitou and the areas wherein these risks exist, thus enhancing the prospect of detecting irregularities earlier.

13.1.9 Fraud Detection Reviews

Bitou will perform specific detection reviews in areas, which are at high risk of unethical conduct, fraud and corruption on a regular basis.

This will include the conducting of presentations to employees, including managers, to ensure that they have a more detailed understanding of the risks associated with these areas, thus also enhancing the prospect of detecting irregularities earlier.

These include:

- Recruitment of staff.
- Procurement, e.g. emergency procurement, sole suppliers, etc.
- Housing, e.g. allocation, administration of housing waiting lists, etc.; and
- Financial Systems and Control, e.g., payment of suppliers, receipt and banking of revenue received.

Bitou has identified the following that provide an indication of susceptibility to fraudulent activities:

- A department that lacks competent personnel.
- A department that does not enforce clear lines of authority and responsibility.
- A department that does not enforce proper procedures for authorization of transactions.
- A department that lacks adequate documents and records.
- No separation of responsibilities between the various duties within a business cycle.
- Inadequate disclosure of personal investment and other income.
- Operating on a crisis basis.
- Too much trust placed on key employees.
- Failure to discipline violators of policy; and
- Inadequate background and reference checking before hiring new employees.

Further, Bitou has identified the following opportunities in which the likelihood of the occurrence of fraud is increased:

- Rapid turnover of key employees through resignation or dismissal.
- Dishonest and dominant management.
- Inadequate training programs.
- Complex business structures.
- No effective internal audit function.
- Continuous problems with regulatory agencies; and
- Large year-end and unusual accounting transactions.

13.1.10 Internal and External Audit

The MFMA stipulates that a Municipality must maintain a system of internal audit under the control and direction of an Audit and Performance Audit Committee. Furthermore, the internal audit function of Bitou is required to report on matters relating to:

- Internal audit.
- Internal control.
- Accounting procedures and practices.
- Performance management.
- Risk and risk management.
- Loss control; and
- Compliance with applicable legislation.

Bitou has an in-house Internal Audit Unit to ensure total independence and objectivity.

In terms of its Charter, the primary role of the Audit and Performance Audit Committee should be to:

- Evaluate the performance of internal audit.
- Review the internal audit function's compliance with its mandate as approved by the Audit & Performance Audit Committee.
- Review and approve the internal audit charter, internal audit plans and internal audit's conclusions about internal control.
- Review significant differences of opinion between management and internal audit function.
- Evaluate the independence and effectiveness of internal auditors; and
- Review the co-operation and co-ordination between the internal and external audit function and co-coordinating the formal internal audit work plans with external auditors to avoid duplication of work.

Bitou recognizes the fact that the positive support by all its managers for internal audit and its functions, speedy response to, and the addressing of queries raised by internal audit is vital to the success of the framework. Where managers are found to be slow in addressing internal control and shortcomings raised by internal audit, firm action will be considered.

Awareness strategies will also be developed to enhance managers' understanding of the role of internal audit.

Bitou is also the subject of annual external audits. These audits include the following tasks:

- Examining evidence supporting the amounts and disclosures in the financial statements.
- Assessing the accounting principles used and significant estimates made by management.
- Evaluating the overall financial statement presentation.

According to the annual report the nature and scope of the work performed by the Auditor-General complies with the above provisions.

13.1.11 Physical and Information Security

Physical Security

Bitou's main physical security threat arises in control over its physical assets, facilities and employees. Further a risk of insufficient physical security to buildings and facilities.

Security personnel and access systems are deployed to mitigate this threat. However, control over security personnel and access systems should be continuously reviewed for adequacy.

Bitou will also consider conducting a regular detailed review of the physical security arrangements at its offices and other sites and improve identified weaknesses. Specific focus areas will be physical security over infrastructure, assets and staff.

Furthermore, Bitou will continue to pursue steps to ensure adequate security over its people, confidential information and information systems.

Information Security

Bitou will ensure that all employees are sensitized on a regular basis, to the fraud and corruption risks, associated with information security and the utilization of computer resources, in particular – access control, and ensure that systems are developed to limit the risk of manipulation of computerized data.

Communiqués will be provided to all employees on the management of intellectual property and confidential information to limit the risk of manipulation of information.

Regular communiqués will be forwarded to employees pointing out security policies, with a particular emphasis on email and internet usage and the implications (e.g. disciplinary action) of abusing these and other computer related facilities. Where employees are found to have infringed on prevailing policy in this regard, disciplinary action will be taken.

Regular reviews of information and computer security will also be considered. Weaknesses identified during these reviews will be addressed.

13.2 FOCUS ON EMPLOYEES

Key ambassadors for the successful implementation of the Framework for Bitou are its employees.

In essence, this means that their conduct often forms the base upon which Bitou as an organization is judged. Bitou employees must, therefore, demonstrate behavior beyond reproach in the execution of their duties.

Anti-fraud and anti-corruption measures to address employees as referred to in Paragraphs 3, 6 and 11 above will be implemented by Bitou.

The following indicators and/or red flags that individuals may be susceptible to commit fraud must be noted:

1. Unusually high personal debts.
2. Living beyond one's means.
3. Excessive gambling habits.
4. Alcohol / drug problems.
5. Undue family or peer pressure to succeed.
6. Feeling of being underpaid.
7. Feeling of insufficient recognition for job performance.
8. Close association with suppliers.
9. "Wheeler-dealer attitude".
10. Desire to "beat the system".
11. Criminal record.
12. Not taking vacations.
13. Not allowing someone access to area of responsibility.
14. Undisclosed conflict of interest.
15. Rationalization for conflicting behavioral patterns.

13.3 FOCUS ON OTHER STAKEHOLDERS

Bitou has several other stakeholders with whom it interacts. These are indicated below:

1. Trading partners, e.g. suppliers, contractors, consultants.
2. Employee representative organisations.
3. National & Provincial Government Departments.
4. South African Local Government Association; and
5. The public.

All stakeholders with whom Bitou interacts are expected to abide by the principles contained in the framework. Although Bitou has limited legal rights to enforce these principles on external stakeholders, it can exercise moral persuasion to gain compliance to the principles contained in the framework or choose not to enter relationships with stakeholders who do not comply.

13.3.1 Trading Partners

It is a common perception that employees face the greatest challenge to their integrity in the form of enticement to accept bribes from unethical suppliers, contractors and consultants.

Furthermore, these trading partners are also often viewed as untrustworthy in delivery of goods and/or services.

Approaches to address the risk of fraud and corruption relating to trading partners are the following:

- Appropriate terms and conditions in invitations to propose for services relating to the standards of business ethics expected by Bitou.
- Appropriate pre-award screening of credentials supplied by contractors.
- Provisions for the compulsory declaration of actual and/or potential conflicts of interest both by suppliers and employees of Bitou dealing with these suppliers.
- Appropriate contract terms and conditions indicating the conduct expected by Bitou.
- Ongoing communication of these standards.
- Sound project management.
- Monitoring and evaluation of breaches.
- Taking sound action in the event of breaches such as:
 - Prosecution.
 - Loss recovery; and
 - Placing of appropriate prohibitions on future contracts and cancellation of existing contracts.

13.3.2 Employee representative organisations

Bitou is committed to complying with the resolutions of recognition agreements with trade unions. Nonetheless, it is also expected of trade union representatives to comply with the principles of the framework of Bitou.

13.3.3 National & Provincial Government Departments

DPLG, as one of the national departments, whose primary function is to develop policies and legislation about provinces and local government, and to monitor the implementation of the Municipal Structures Act, Municipal Demarcation

Act, Systems Act as well as the MFMA.

Efforts will be made to ensure that this stakeholder is also made aware of the principles contained in the framework and the conduct encouraged by Bitou.

13.3.4 SALGA

SALGA is an organization mandated by the South African constitution to assist in the transformation of Local Government in South Africa.

SALGA plays a core role in areas related to local government transformation and as a national representative of the local government sector and its employees.

Bitou will also ensure that SALGA is made aware of the framework and appropriately compliment it when dealing with Bitou.

13.3.5 The public

Members of the public will also be made aware of Bitou's commitment to fraud prevention and encouraged, through awareness programs, to report irregularities affecting Bitou.

13.4 ENFORCEMENT

No fraud prevention framework would be complete without enforcement forming an integral component for instances where fraud and corruption occur.

13.4.1 Reporting and monitoring of fraud and corruption

Reporting Channels

The reporting channels for unethical conduct, fraud and corruption impacting Bitou are the following:

1. All allegations of fraud and corruption must be reported by employees to their immediate managers and the anti-fraud and corruption hotline.

2. If there is a concern that the immediate manager is involved, the report must be made to any other member of management, the Municipal Manager, via the Fraud Hotline (0800-86-96-46) or the Fraud Webform or the National Anti-Corruption Hotline (0800-701-701) or the Chairperson of the Performance & Audit Committee or the Executive Mayor.
3. All managers should report all allegations to the Municipal Manager, who will initiate an investigation; and
4. Should an employee wish to make a report anonymously, such a report may be made via the Fraud Webform on the municipal website.

Parallel to the above enforcement approaches, is the task of fixing of controls by management, to limit future recurrence of fraud and corruption in the event of breaches.

Resolution mechanisms include, but is not limited to:

- Criminal, civil and/or disciplinary proceedings.
- Alternative dispute resolution.
- Investigative spin-offs:
 - ✓ Pro-active outputs
 - ✓ Deterrent effect of investigation
 - ✓ Corrective measures (systems, processes and policies)
 - ✓ Preventative measures (systems, processes and policies).

13.5 IMPLEMENTATION AND AWARENESS

The Framework will be reviewed on an annual basis, whilst progress with the implementation of the various components will be reviewed on a quarterly basis.

In the latter regard, specific priorities stemming from the framework, actions to be taken, responsible persons and feedback dates relating to progress made will also be set.

13.5.1 Monitoring

Bitou will ensure that a fraud and corruption information system is developed for the following purposes:

- a. Recording all allegations.
- b. Tracking progress with the management of allegations.

- c. To facilitate the early identification of systemic weaknesses and recurring risks and inform managers and employees of systemic weaknesses/risks.
- d. Provide feedback to employees and other whistle blowers on the management of allegations.

13.5.2 Creating awareness

This component of the framework comprises two areas, namely education and communication.

13.5.3 Education

Formal awareness presentations will be conducted for employees of Bitou in planned workshops. The ongoing creating of awareness amongst all employees is, however, the responsibility of all managers.

Approaches to create awareness amongst employees will address the following issues:

- Employee awareness and the application of professional ethics in their work environment.
- Employee awareness of the current systems, policies and procedures relating fraud and corruption and their rights should they blow the whistle.
- Encouraging employees to blow the whistle on fraud and corruption within their work environments; and
- Encouraging employees to understand specific fraud and corruption related risks to which Bitou may be exposed, thus enhancing the prospect of detecting irregularities earlier.

13.5.4 Communication

The objective of communication is to further create awareness amongst employees, the public and other stakeholders, to facilitate a culture where all stakeholders strive to contribute towards making it a success. This will increase the prospect of fraud and corruption being reported and improve Bitou's prevention and detection ability.

Communication approaches that will be considered by Bitou are the following:

- Continuous communication to existing and newly appointed employees.
- Posters, newsletters and pamphlets to advertise the Codes of Conduct for staff members and Councilors, aimed at employees, the public and other stakeholders.
- Ensuring that ethics promotion is a fixed agenda item in meetings.
- Signing of declarations of commitment by all employees to the framework.
- Endorsements of other correspondence directed at providers of goods and/or services with pro-ethics and anti-fraud and anti-corruption messages; and
- Publishing the framework and successes in its implementation in the Annual Report of Bitou.

13.5.5 Implementation structure

The Municipal Manager will facilitate the implementation of this Integrity Management Framework.

ITEM C/1/317/048/25

THE APPOINTMENT OF TWO (2) AUDIT COMMITTEE MEMBERS

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

Attachments: Annexure “A” – Recommendation Memorandum
 Annexure “B” – List of Applications received
 Annexure “C” – Published Advertisement

Annexures A & B to be circulated to Councillors only due to the POPIA Act restrictions

Report from: Municipal Manager

Author: Chief Audit Executive

Date: 14 April 2025

PURPOSE OF THE REPORT

The purpose of this Item is to request Council to approve the appointment of two (2) ordinary Audit Committee members, that will serve on council’s Audit and Audit Performance Committee for a period of three (3) years:

1. Mr. Ivan Boardman
2. Mr. Andre Treurnich

BACKGROUND/DISCUSSION

Section 166(1) of the Municipal Finance Management Act (MFMA) stipulates that each municipality and each entity must have an Audit Committee and that:

“(4) An Audit Committee must consist of at least three persons with appropriate experience, of who the majority may not be in the employ of the municipality.

(5) The members of an audit committee must be appointed by the council of the municipality. One of the members, who are not in the employ of the municipality or municipal entity, must be appointed as the chairperson of the committee. No councillor may be a member of an audit committee.”

In terms of the Municipal Finance Management Act, Circular 65:

“Section 166 provides for a minimum requirement for the composition of an audit committee. The audit committee must comprise of at least three (3) persons who are not in the employment of the municipality or municipal entity.

In terms of best practice, the number and/or size of audit committees can be increased to address the requirements, peculiarities, and needs of the municipality or its entity which will also be guided by the approved charter.

Members should be selected from different areas of expertise to enhance the audit committee’s overall knowledge of the municipality or entity and the ability to discharge its

Section 1: Office of the Municipal Manager

obligations and provide appropriate recommendations to the council.

The roles and responsibilities of an audit committee can be used as a baseline to obtain relevant skills that members must possess. This will ensure that appointed members are competent to carry out their responsibilities as set out in the audit committee's charter.

The council approved to advertise the positions and appoint two (2) Audit Committee Members (C/1/284/01/25). The advert was placed with the closing date being 31/12/2024 and 21/02/2025 respectively. Nine (9) Applications were received.

An Internal Memorandum (**Annexure A**) recommending the appointment of Mr. A Treurnich and Mr. I Boardman, was submitted to the Municipal Manager, for approval by the Municipal Council.

The current constitution of the Audit and Performance Audit Committee:

MEMBER	APPOINTMENT DATE	END DATE	COUNCIL RESOLUTION
Ms. R. Shaw (Chairperson)			
1 st Term of 3 Years	01/03/2019	28/02/2022	C/1/112/02/19
2 nd Term of 3 Years	01/03/2022	28/02/2025	C/1/11/11/21
Mr. K. Zono			
1 st Term of 3 Years	01/03/2019	28/02/2022	C/1/112/02/19
2 nd Term of 3 Years	01/03/2022	28/02/2025	C/1/11/11/21
Mr. M. Hennessy			
1 st Term of 3 Years	01/01/2021	31/12/2023	C/1/184/11/20
2 nd Term of 3 Years	01/01/2024	31/12/2026	C/1/165/09/23
Mr. M. Brewis			
1 st Term of 3 Years	01/01/2022	31/12/2024	C/1/11/11/21
2 nd Term of 3 Years	01/01/2025	31/12/2027	C/1/261/10/24

Ordinary Members, Ms. R Shaw and Mr. K Zono, 2nd terms of 3 years have come to an end on 28 February 2025.

FINANCIAL IMPLICATION

The compensation of all members is subject to the tariffs determined by the Minister of Finance through Treasury Regulation 3.1.6 and 20.2.2 plus subsistence and travelling paid according to the approved Policy.

The present remuneration for each member in attendance:

Chairperson : R 4 446 p/day plus preparation time of R 4 446
Member : R 2 698 p/day plus preparation time of R 2 698

In terms of the Municipal Finance Management Act, Circular 65:

Section 1: Office of the Municipal Manager

“The members of the audit committee shall be remunerated for time spent in attendance of audit committee meetings. The municipality may utilise the rates provided by the National Treasury, from time to time. Should the accounting officer deem it necessary, he or she can, in consultation with the municipal council, determine other remuneration, provided that the charter properly define time and cost.

The reimbursement of all members for travel expenditure must be determined in accordance with the approved council policy or the rate per kilometre as published and updated by the National Department of Transport.

The accounting officer, in consultation with the chief financial officer, is required to approve the reimbursement of all travel expenditure for members of the audit committee based on the above mentioned or make alternative arrangements to pay for modes of travel to such meetings, in terms of council policy.”

LEGISLATIVE REQUIREMENTS

- Constitution of the Republic of South Africa 1996.
- Local Government: Municipal Finance Management Act, NO 56 of 2003
- Circular 65 of the Local Government: Municipal Finance Management Act (MFMA)
- Treasury Regulation 2022: Remuneration of Non-Official Members: Commissions & Committees of Inquiry, and Audit Committees

Comments: Acting Director Financial Services

The recommendation by the Municipal Manager is supported.

Comments: Director Corporate Services / Manager Legal Services

The recommendation by the Municipal Manager is supported.

Comments: Acting Director Community Services

The recommendation by the Municipal Manager is supported.

Comments: Director Engineering Services

The recommendation by the Municipal Manager is supported.

Comments: Acting Director Planning and Development

The recommendation by the Municipal Manager is supported.

RECOMMENDED BY THE MUNICIPAL MANAGER

That Council approves the appointment of the following candidates as ordinary members of the Audit and Performance Audit Committee:

1. Mr. Ivan Boardman
2. Mr. Andre Treurnich



INVITATION TO SERVE AS AN ORDINARY MEMBER ON THE AUDIT & PERFORMANCE AUDIT COMMITTEE OF BITOU MUNICIPALITY (RE- ADVERTISEMENT)

In terms of Council Resolution **C/1/284/01/25**, applications are hereby invited for persons with suitable skills and qualifications to serve as members of the Bitou Municipality's audit committee in terms of Section 166 of the Municipal Finance Management Act (No. 56 of 2003). This committee will also serve as the Performance Management Committee and other functions might be allocated to the committee.

Council invites suitably qualified persons to submit their CVs and motivation for their appointment to the Audit & Performance Audit Committee for the period from March 2025 for a period of three (3) years.

COMPETENCIES

Applicant must meet the following requirements:

- a) A relevant tertiary qualification and experience in any of the following fields:
 - Financial Management and Accounting
 - Administration and Governance (Internal Audit, External Audit, ICT, Human Resource Management & Labour Relations)
 - Risk Management
 - Performance Management
 - Public Administration
 - Law
- b) In addition to the above, applicants should demonstrate experience with regards the following:
 - Have the necessary leadership and communication skills
 - Have an inquisitive personality within reasonable levels of probing
 - Have analytical reasoning abilities
 - Have the ability to lead and participate in the discussions
 - Have a good understanding of the committee position in the governance structure
 - Have the ability and capability to conduct the Audit Committee affairs efficiently and effectively
 - Having a sound knowledge of issues affecting Local Government, will be an added advantage
 - Preference will be given to applicants who have previous experience in serving as an Audit Committee member in a local government institution

DUTIES:

- These committee and members are required to fulfil an oversight role in respect of the total administration and performance of Bitou Municipality.
- Advise the Municipal Council, the political office-bearers, the accounting officer and

- management staff of the municipality.
- Review the Annual Financial Statements to provide the Council of the municipality, with an authoritative and credible view of the financial position of the municipal entity, its efficiency and effectiveness and its overall level of compliance with applicable legislation.
- Respond to the Council on any issues raised by the Auditor-General,
- Perform duties as required by section 166 of the Local Government Municipal Finance Management Act of 2003.

TERMS OF OFFICE AND REMUNERATION:

The Committee member will be appointed by Council in terms of Circular 65 of the Municipal Finance Management Act of 2003 for a fixed term period of three years. The compensation of the members of the Committee will be subject to tariffs determined by the minister of Finance through the Treasury Regulations (TR 20.2.2) for attending meetings.

Applicants from Plettenberg Bay are encouraged and preference will be given to applicants residing within the Bitou Municipal Boundaries. Applicants must be able to commit time and energy in fulfilling their functions as Audit Committee members.

Interested persons may not have any business or contractual dealings with Bitou Municipality. This is to ensure Audit Committee members remain independent from any Municipal Activities during the period of appointment on the Audit Committee.

SUBMISSION OF APPLICATIONS:

Applications must be accompanied by a Comprehensive Curriculum Vitae (CV) and covering letter. Applications must be submitted to the Municipal Manager, Mr. Mbulelo Memani at the main municipal building, 4 Sewell Street, Plettenberg Bay or posted to the same at Bitou Municipality, Private Bag X1002, Plettenberg Bay, 6600.

Please note that NO applications by E-mail or Fax will be accepted.

Applicants should note that if they are not notified of the outcome of their applications within 30 days of the closing date for submission of applications/nominations, they may conclude that their applications/nominations were not successful.

The municipality reserves the right not to make any appointment following the placement of this advertisement.

Closing date: 21 February 2025

Enquiries: Chief Audit Executive, Mr. C Koeberg (044 501 3153) or ckoeberg@plett.gov.za

**Municipal Notice:
Notice 24 of 2025**

Section 1: Office of the Municipal Manager

ITEM C/1/318/04/25

APPLICATION TO WAIVE A REQUIREMENT OF THE GENERAL NOTICE NO 50737 OF 30 MAY 2024 – UPPER LIMITS OF TOTAL REMUNERATION PACKAGE PAYABLE TO MUNICIPAL MANAGERS AND MANAGERS DIRECTLY ACCOUNTABLE TO MUNICIPAL MANAGERS

Portfolio Comm: Finance & Corporate Services
File Ref: 12/2/1/3

Demarcation: All Wards
Delegation: Council

Report from: Municipal Manager

Date: 25 April 2025

Attachments: Annexure “A” Notice No 50737 of 30 May 2024 – Upper limits of Total Remuneration Packages Payable to Municipal Managers and Managers directly Accountable to Municipal Managers.

PURPOSE OF THE REPORT

To request Council to support an application to the MEC for Local Government in the Western Cape to provide support for an application for a waiver to the National Minister of Cooperative Governance and Traditional Affairs due to the anomalies created by the application of Notice No 50737 of 30 May 2024 as published in terms of the Local Government: Municipal Systems Act 32 of 2000 (as amended) that determines the upper limits of remuneration to Municipal Managers and Managers directly accountable to Municipal Managers.

BACKGROUND/DISCUSSION

In terms of the provisions of the Regulations on Appointment and Conditions of Employment for Senior Managers, Notice, no 21 of 17 January 2014 (Government Gazette No 37245), Council at its In-Committee meeting of 31 March 2025, resolved to appoint Messrs. C L Mapeyi and M Minne as Director Financial Services and Director Planning and Development respectively.

Council, further in a meeting held on 31 October 2023, resolved under resolution C/1/175/10/23 that all newly appointed Directors should be remunerated in accordance with the waiver granted to other Senior Managers at Bitou Municipality to ensure a fair and equitable remuneration regime.

A waiver of the upper limits has already been approved by the Minister of COGTA for the following Senior Managers, Mr. V Felton, Ms. M Paulsen, the former Chief Financial Officer, Mr. F M Lotter as well as the Municipal Manager, Mr. M Memani.

The principles upon which the waiver was approved were in all instances that the Municipal Manager be paid at two notches higher than the next level highest paid “bargaining council” divisional manager, paid in accordance with the T-grades and the other Senior Managers at one notch higher than the next level of management.

Section 1: Office of the Municipal Manager

Council at its meeting of 18 September 2024, supported that an application be made to the MEC for Local Government in the Western Cape to garner support for a waiver application to the National minister for Cooperative Governance and Traditional Affairs (COGTA) in respect to the Director Corporate Services; Adv. L Loliwe to waive the upper limits of remuneration of Senior Managers as per Council Resolution C/1/248/09/24. A Waiver application was submitted to the National Minister for Cooperative Governance and Traditional Affairs and to date the Municipality has not received any response from the Minister in respect to the application.

Matters of concern and impact on salaries of the Director: Financial Services

The council is satisfied that it managed to find a suitable qualified, experienced and competent candidate and confirmed the appointment of the Director: Financial Services, Mr. C L Mapeyi. Mr. Mapeyi has more than 15 years' experience at executive and senior management level, he is also highly recommended by his colleagues at the Provincial Treasury where he previously worked.

The challenge is that Mr. Mapeyi is currently remunerated on a far higher salary scale (currently more than R 2.4 mil) at Chris Hani District Municipality, than Bitou Municipality is offering him. Lastly, Mr. Mapeyi will, in accordance with the latest upper limits notice, be remunerated at far less than the managers reporting to him and much less than what other Senior Managers in the Bitou employment are currently being remunerated.

Matters of concern and impact on salaries of the Director: Planning and Development

The council is satisfied that it managed to find a suitable qualified, experienced and competent candidate and confirmed the appointment of Mr. M Minne as Director: Planning and Development. Mr. Minne has more than 8 years' experience at middle management Level.

The challenge is that Mr. M Minne will, in accordance with the latest upper limits notice, be remunerated at far less than the managers reporting to him and much less than what other senior managers in Bitou employment are currently being remunerated.

Although Council resolved to apply the same principles of remuneration to newly appointed Directors, it is important to ensure compliance with the upper limits notice and formally apply for a waiver in respect of the two newly appointed Directors.

The Following illustrates the anomalies through a comparison between the maximum of the upper limits and the next level of managers:

Maximum Upper Limits for Senior Managers 1 224 083 ,00+ 20 340,00 = 1 244 423,00 {Non-Pensionable Gratuity Allowance}

Position	T-Level	All -inclusive annual remuneration	Upper Limits Maximum	% more than the upper limits of Senior Managers
Manager Supply Chain Management	T18	R 2 121 648,00	R 1 244 423,00	70,49
Manager ICT	T18	R 1 708 820,00	R 1 244 423,00	37,32

Section 1: Office of the Municipal Manager

Position	T-Level	All -inclusive annual remuneration	Upper Limits Maximum	% more than the upper limits of Senior Managers
Manager Administration Services	T17	R 1 653 679,00	R 1 244 423,00	32,89
Manager Planning and Land Use Management	T17	R 1 779 962,00	R 1 244 423,00	43,04
Manager Legal Services and Property Management	T17	R 1 644 376,00	R 1 244 423,00	32,14
Manager Disaster Management	T17	R 1 635 449,00	R 1 244 423,00	31,42
Manager Project Management Unit	T18	R 1 993 351,00	R 1 244 423,00	60,18

From the above table it is clear that divisional managers are being remunerated at much higher salary packages than that of Senior Managers in terms of the upper limits notice, it is also clearly illustrated in the table that the “scale creep” is evident that is causing divisional managers to earn remuneration packages that by far exceed that of Directors which clearly creates an unfair remuneration regime and possibly also an unfair labour practice.

Lastly but most importantly, the Basic Conditions of Employment Act, in Section 2 inter-alia states the following as purpose:

“(ii) by regulating the variation of basic conditions of employment; to give effect to and regulate the right to fair labour practices conferred by Section 23(1) of the Constitution”

From what has transpired in the “upper limits” regime of remuneration of Senior Managers, is that the requirement of “*a fair labour practice*” guaranteed by the Constitution of the Republic of South Africa has not been met as the remuneration is not commensurate with the duties, roles, responsibilities, and accountability that Senior Managers have, and it needs to be remedied.

IN CONCLUSION

Bitou Municipality is committed to meet and excel in executing its legislative mandate; as a result, it will continue to strive to attract quality, competent and qualified administrative leadership. However, such leadership can only be attracted by introducing a competitive salary package.

Based on all the supporting and substantiating factual background information provided, it is, therefore, requested that Council support an application to the MEC for Local Government in the Western Cape to apply to the National Minister of COGTA for a waiver from the upper limits of remuneration in respect of the Director Financial Services; Mr. CL Mapeyi and Director Planning and Development; Mr. M Minne, respectively.

To ensure consistency and equality in the remuneration of Senior Managers, it is important that the waiver application be based on the same principle as approved in respect of other Directors, being one notch above the total annual cost to company remuneration paid to the highest paid divisional manager in the employment of Bitou Municipality.

Section 1: Office of the Municipal Manager

This will assist to remedy the salary disparity between the Senior Managers and that of Divisional Managers reporting to the Directors (Senior Managers).

APPLICABLE LEGISLATION:

Constitution of the Republic South Africa, 1996.

Local Government: Municipal Systems Act 32 of 2000 as amended

Notice No 50737 of 30 May 2025 – Upper limits of Total Remuneration Packages Payable to Municipal Managers and Managers directly Accountable to Municipal Managers.

Ministry Cooperative Governance and Traditional Affairs: - Circular No. 15 of 2017

BCEA Basic conditions of Employment Act, 1997 as amended

FINANCIAL IMPLICATIONS

Sufficient budgetary provision is made for the remuneration of the Director when the principle of remuneration similar to the other Directors is applied.

RECOMMENDATIONS BY THE MUNICIPAL MANAGER

1. That Council supports that an application be made to the MEC for Local Government in the Western Cape to garner support for a waiver application to the National Minister for Cooperative Governance and Traditional Affairs (COGTA) in respect of the Director Financial Services, Mr. CL Mapeyi and Director Planning and Development Mr. M Minne, , to waive the upper limits of remuneration of Senior Managers as per notice No 50737 of 30 May 2024.
2. That the application for a waiver be based on the principle approved for the Heads of Department of Engineering, Community Services and former Director Financial Services as well as the Municipal Manager.



Government Gazette Staatskoerant

REPUBLIC OF SOUTH AFRICA
REPUBLIEK VAN SUID AFRIKA

Vol. 707

30

May
Mei

2024

No. 50737

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ISSN 1682-5845



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Contents

<i>No.</i>		<i>Gazette No.</i>	<i>Page No.</i>
	GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS		
	Co-operative Governance and Traditional Affairs, Department of / Samewerkende Regering en Tradisionele Sake, Departement van		
4897	Local Government: Municipal Systems Act (32/2000): Upper Limits of total Remuneration Packages payable to Municipal Managers and Managers directly accountable to Municipal Managers	50737	3

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS

NO. 4897

30 May 2024

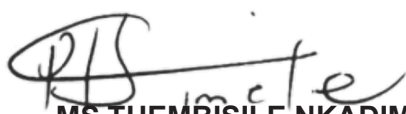
**LOCAL GOVERNMENT: MUNICIPAL SYSTEMS ACT, 2000
(ACT NO. 32 OF 2000)****UPPER LIMITS OF TOTAL REMUNERATION PACKAGES PAYABLE TO
MUNICIPAL MANAGERS AND
MANAGERS DIRECTLY ACCOUNTABLE TO MUNICIPAL MANAGERS**

Under the powers vested in me by section 72(2A) of the *Local Government: Municipal Systems Act, 2000* (Act No. 32 of 2000), I, Thembisile Nkadimeng, Minister for Cooperative Governance and Traditional Affairs, hereby after –

- (a) consultation with the parties to the bargaining council established for municipalities, the Minister of Finance, the Minister for Public Service and Administration, the MECs for local government and organised local government; and
- (b) taking into consideration the matters as set out in regulation 35 of the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers, issued in terms of Government Notice No. 21 as published under *Government Gazette* No. 37245 of 17 January 2014,

determine –

- (i) a three point three percent (3.3%) cost of living adjustment of the upper limits of the total remuneration packages payable to senior managers for the 2023/24 municipal financial year as set out in the Schedule; and
- (ii) a non-pensionable cash gratuity of –
 - (aa) R1,695.00 payable monthly to senior managers earning a total remuneration package below R1,900,000 for the 2023/24 municipal financial year; or
 - (bb) R1,818.00 payable monthly to senior managers earning a total remuneration package of R1,900,000 and above for the 2023/24 municipal financial year.

**MS THEMBISILE NKADIMENG, MP****MINISTER FOR COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS****DATE: 27/05/2024**

SCHEDULE

Preamble

Having regard to the upper limits of salaries of senior managers as set out below, the need to prioritise service delivery to communities and to sustain viable local government and the fiscal capacity of different categories of municipalities, this Notice provides a strategic framework for remuneration of senior managers across all municipalities.

The development of this Notice took into consideration the core reward principles aimed at ensuring an appropriate remuneration mix and sought to ensure that the remuneration of senior managers is cost-effective, consistent, internally equitable, externally competitive and aligned to the achievement of the objectives of municipalities while providing a uniform remuneration framework for local government.

The upper limits constitute an integral part of the human resource value chain in building resilient administrative institutions underpinned by the intent to enable municipalities to attract, appoint and retain suitably qualified and competent senior managers necessary for effective performance of their functions.

In order to strengthen the capacity of municipalities, this Notice reinforces the statutory obligation binding on municipalities to appoint senior managers who meet the minimum prescribed skills, expertise, competencies, higher education qualifications, work experience and relevant knowledge as prescribed in the Local Government: Regulations on Appointment and Conditions of Employment for Senior Managers as published in *Government Gazette* No. 37245 of 17 January 2014.

Definitions

1. In this Schedule, unless the context indicates otherwise, a word or phrase to which a meaning has been assigned in the *Local Government: Municipal Systems Act, 2000* (Act No. 32 of 2000) (hereafter referred to as "the Act") and the Local Government: Regulations on Appointment and Conditions of Employment of Senior Managers issued in terms of Government Notice No. 21 as published under *Government Gazette* No. 37245 of 17 January 2014 (hereinafter referred to as "the Regulations") has that meaning, and –

"categorisation" for purposes of this Notice means a system of classification of municipalities as determined in terms of item 5 of the Notice;

"non-pensionable cash gratuity" means an income that is not subject to a compulsory contribution towards a pension or provident fund;

"remote allowance" means a non-pensionable allowance, determined through the remoteness index, payable by a municipality to attract and retain suitably qualified and competent municipal managers and managers directly accountable to municipal managers to a geographically remote area where the approved pay scales are not sufficient to attract such managers;

"remoteness index" means the directory of all municipalities within the Republic providing a relative weight in terms of the remoteness of each municipality in relation to another as measured in terms of access to a range of public and private services, including livelihood opportunities;

"total municipal equitable share" means the equitable share of revenue that is provided to a metropolitan, district or local municipality for the 2022/23 financial year in terms of section 227(1) of the Constitution of the Republic of South Africa, 1996, to enable the municipality to provide basic services and perform the functions assigned to it, but excludes the regional services council replacement grant for district municipalities;

"total municipal income" means the gross income in respect of a metropolitan, district or local municipality based on actual income as stated in the audited financial statements of that municipality for the 2022/23 financial year. For the purpose of this meaning–

(a) The gross income for a municipality includes the following:

- (i) rates on property;
- (ii) fees for services rendered by the municipality or on its behalf by a municipal entity;
- (iii) surcharges;
- (iv) other authorised taxes;
- (v) levies and duties;
- (vi) income from fines for traffic offences and contravention of municipal by-laws or legislation assigned to the local sphere of government;
- (vii) regional services council replacement grant for district municipalities;
- (viii) interest earned on invested funds other than national and provincial conditional grants;
- (ix) rental for the use of municipal movable or immovable property; and
- (x) amounts received as agent for other spheres of government.

(b) The gross income excludes:

- (i) transfers and / or grants from the national fiscus and provincial fiscus, with the exception of the regional services council replacement grant for district municipalities; and
- (ii) all value added tax (VAT) refunds.

“**total population**” means the official statistics of the population residing in the area of jurisdiction of a metropolitan, district or local municipality, as determined by the Statistician-General for the 2022 Census, in terms of section 14(7) of the *Statistics Act*, 1999 (Act No. 6 of 1999); and

“**upper limits**” means the applicable total remuneration package values as contained in the Notice.

Allocation of number of points for total municipal income

2. The number of points allocated for the total municipal income of a municipality is as follows:

TOTAL MUNICIPAL INCOME		
From	To	Number of Points
R-	R15 479 664	1
R15 479 665	R16 577 651	2
R16 577 652	R18 684 220	3
R18 684 221	R20 060 284	4
R20 060 285	R23 122 823	5
R23 122 824	R24 918 224	6
R24 918 225	R26 734 013	7
R26 734 014	R29 070 400	8
R29 070 401	R31 588 812	9
R31 588 113	R34 357 318	10
R34 357 319	R37 375 890	11
R37 375 891	R40 634 925	12
R40 634 926	R44 635 263	13
R44 635 264	R47 223 399	14
R47 223 400	R50 909 748	15
R50 909 749	R54 511 062	16
R54 511 063	R58 111 815	17
R58 111 816	R63 095 475	18
R63 095 476	R70 007 530	19
R70 007 531	R71 487 630	20
R71 487 631	R74 768 105	21
R74 768 106	R85 066 139	22
R85 066 140	R86 064 015	23
R86 064 016	R94 726 791	24
R94 726 792	R104 220 052	25
R104 220 053	R113 887 086	26
R113 887 087	R120 461 752	27
R120 461 753	R125 396 798	28
R125 396 799	R136 763 486	29
R136 763 487	R148 669 537	30
R148 669 538	R155 630 927	31
R155 630 928	R161 590 036	32
R161 590 037	R175 451 011	33
R175 451 012	R183 052 087	34
R183 052 088	R198 974 258	35
R198 974 259	R204 587 685	36
R204 587 686	R210 201 110	37
R210 201 111	R216 281 363	38
R216 281 364	R226 972 425	39
R226 972 426	R244 001 455	40
R244 001 456	R266 318 546	41
R266 318 547	R301 931 154	42
R301 931 155	R328 193 618	43

TOTAL MUNICIPAL INCOME		
From	To	Number of Points
R328 193 619	R351 601 398	44
R351 601 399	R387 770 303	45
R387 770 304	R421 499 202	46
R421 499 203	R458 161 892	47
R458 161 893	R498 013 563	48
R498 013 564	R541 331 598	49
R541 331 599	R639 599 023	50
R639 599 024	R755 704 847	51
R755 704 848	R821 437 290	52
R821 437 291	R970 552 043	53
R970 552 044	R1 054 972 250	54
R1 054 972 251	R1 246 480 391	55
R1 246 480 392	R1 690 716 393	56
R1 690 716 394	R2 714 198 935	57
R2 714 198 936	R5 142 934 944	58
R5 142 934 945	R9 795 630 212	59
R9 795 630 213	Above	60

Allocation of number of points for total population

3. The number of points allocated for the total population of a municipality is as follows:

TOTAL POPULATION		
From	To	Number of Points
	78269	1
78270	92082	2
92083	103596	3
103597	117593	4
117594	132991	5
132992	145589	6
145590	159587	7
159588	173584	8
173585	188982	9
188983	209977	10
209978	233774	11
233775	261770	12
261771	295363	13
295364	331757	14
331758	382149	15
382150	440939	16
440940	510928	17
510929	593513	18
593514	690097	19
690098	804877	20
804878	937854	21
937855	1093229	22
1093230	1283597	23
1283598	1503361	24
1503362	1787513	25
1787514	2155650	26
2155651	2602176	27
2602177	3127087	28
3127088	4507475	29
4507476	above	30

4. Allocation of number of points for total municipal equitable share

The number of points allocated for the total municipal equitable share of a municipality is as follows:

TOTAL MUNICIPAL EQUITABLE SHARE		
From	To	Number of Points
R0	R27,413,668	1
R27,413,669	R41,263,651	2
R41,263,652	R53,941,847	3
R53,941,848	R63,307,524	4
R63,307,525	R77,607,389	5
R77,607,390	R109,908,237	6
R109,908,238	R173,679,908	7
R173,679,909	R381,607,101	8
R381,607,102	R2 479,864,951	9
R2,479,864,952	above	10

Determination of categorisation of municipality

5. The total number of points allocated to a municipality, in terms of items 2, 3, and 4 respectively, determines the categorisation of such municipality, in accordance with the following table:

CATEGORISATION OF MUNICIPALITIES		
Categorisation	From	To
1	1	26
2	27	47
3	48	60
4	61	70
5	71	78
6	79	85
7	86	91
8	92	96
9	97	98
10	99	100

Change of categorisation of municipality

6. (1) If the categorisation of a municipality determined in terms of this Notice, is higher than the categorisation for the previous financial year, the municipal council must apply in writing to the Minister to obtain approval, after consultation with the MEC for local government in the province.

(2) Notwithstanding sub-item (1), the Minister must –

- (a) confirm the actual values and points scored by the municipality in relation to the factors in items 2, 3 and 4 of the Notice; and
- (b) determine the –
 - (i) sustainability of the driving factors that led to the higher categorisation of the municipality compared to the categorisation of the previous financial year;

(ii) affordability of the higher categorisation of the municipality using the following ratios:

- (aa) municipality's liquidity ratio;
- (bb) creditor's payment period;
- (cc) debtor's collection rate;
- (dd) remuneration ratio; and

(iii) any other risks as may be identified.

(3) After confirmation of the actual values and points scored by the municipality in relation to the total municipal income, population and total municipal equitable share, including the driving factors that led to a higher categorisation as well as affordability (using the ratios: liquidity ratio, creditor's payment period, debtor's collection rate and remuneration ratio) and approval by the Minister, the municipal council may implement such a new categorisation including adjustment of the total remuneration package of senior manager to the higher category.

(4) If the categorisation of a municipality determined in terms of this Notice is lower than the categorisation of the previous financial year, the municipality must retain the categorisation of the previous financial year.

Annual total remuneration packages of municipal managers

7. The upper limits of the annual total remuneration packages payable to municipal managers are as follows:

MUNICIPAL CATEGORISATION	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)
10	R2 774 127	R3 511 553	R4 248 980
9	R2 380 713	R2 975 892	R3 571 073
8	R2 055 384	R2 521 942	R2 988 502
7	R1 778 292	R2 155 505	R2 532 720
6	R1 581 405	R1 842 312	R2 146 294
5	R1 379 607	R1 632 671	R1 834 374
4	R1 253 656	R1 457 743	R1 661 806
3	R1 152 941	R1 325 220	R1 497 499
2	R1 113 168	R1 232 763	R1 368 368
1	R1 072 071	R1 174 060	R1 291 466

Annual total remuneration packages of managers directly accountable to municipal managers

8. The upper limits of the annual total remuneration packages payable to managers directly accountable to municipal managers are as follows:

MUNICIPAL CATEGORISATION	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)
10	R2 219 302	R2 809 244	R3 399 184
9	R1 904 571	R2 380 713	R2 856 858
8	R1 644 307	R2 017 553	R2 390 802
7	R1 462 468	R1 724 407	R2 026 176
6	R1 283 670	R1 528 180	R1 724 407
5	R1 139 433	R1 340 509	R1 541 584
4	R1 050 411	R1 196 881	R1 358 462
3	R965 958	R1 103 953	R1 224 083
2	R913 969	R1 026 932	R1 123 501
1	R880 228	R978 031	R1 075 833

Non-pensionable cash gratuity

9. A non-pensionable cash gratuity of –

(1) R1,695.00 payable monthly to senior managers earning a total remuneration package below R1,900,000 for the 2023/24 municipal financial year; or

(2) R1,818.00 payable monthly to senior managers earning a total remuneration package of R1,900,000 and above for the 2023/24 municipal financial year.

(3) The non-pensionable cash gratuity will be backdated from 1 July 2023 and shall be payable until 30 June 2024.

Offer of remuneration on appointment

10. (1) The offer of remuneration on appointment of a municipal manager and manager directly accountable to municipal managers will be determined by the skills, expertise, competencies, qualifications, experience and knowledge of the candidate considered for appointment.

(2) A senior manager shall be offered remuneration at the minimum notch of the applicable salary band and relevant categorisation of municipality on appointment effective from 1 July 2024.

(3) Notwithstanding sub-item (1), if a municipal council is unable to offer the relevant total remuneration package or cannot afford to pay the remuneration as determined in this Notice, a lesser offer may be considered on appointment.

Payment of remote allowance

11. (1) A senior manager employed in one of the following municipalities, may be paid a remote allowance not exceeding the percentage of the total annual remuneration package applicable to the relevant senior manager, as provided in the table below:

PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
Eastern Cape	DC10	EC102	Blue Crane Route	4%
Eastern Cape	DC10	EC106	Sundays River Valley	4%
Eastern Cape	DC10	EC109	Kou-Kamma	4%
Eastern Cape	DC12	EC129	Raymond Mhlaba	4%
Eastern Cape	DC13	EC131	Inxuba Yethemba	4%
Eastern Cape	DC13	EC135	Intsika Yethu	4%
Eastern Cape	DC13	EC137	Engcobo	4%
Eastern Cape	DC13	EC138	Sakhisizwe	4%
Eastern Cape	DC13	EC139	Enoch Mgijima	4%
Eastern Cape	DC14	EC141	Elundini	4%
Eastern Cape	DC15	EC153	Ingquza Hill	4%
Eastern Cape	DC44	EC443	Winnie Madikizela-Mandela	4%
Eastern Cape	DC15	EC154	Port St Johns	4%
Eastern Cape	DC44	EC442	Umzimvubu	4%
Eastern Cape	DC44	EC444	Ntabankulu	4%
Eastern Cape	DC14	DC14	Joe Gqabi	4%
Eastern Cape	DC44	DC44	Alfred Nzo	4%
Free State	DC16	FS161	Letsemeng	4%
Free State	DC16	FS162	Kopanong	4%
Free State	DC18	DC183	Tswelopele	4%
Free State	DC19	FS191	Setsoto	4%
Free State	DC19	FS196	Mantsopa	4%
Free State	DC20	FS205	Mafube	4%
Free State	DC20	FS204	Metsimaholo	4%
Free State	DC16	DC16	Xhariep	4%
Free State	DC20	DC20	Fezile Dabi	4%
KwaZulu Natal	DC21	KZN214	UMuziwabantu	4%
KwaZulu Natal	DC22	KZN224	Impendle	4%
KwaZulu Natal	DC23	KZN235	Okhahlamba	4%
KwaZulu Natal	DC24	KZN245	Umvoti	4%
KwaZulu Natal	DC24	KZN244	Msinga	4%
KwaZulu Natal	DC26	KZN261	eDumbe	4%
KwaZulu Natal	DC26	KZN262	UPhongolo	4%
KwaZulu Natal	DC26	KZN265	Nongoma	4%
KwaZulu Natal	DC26	KZN266	Ulundi	4%
KwaZulu Natal	DC27	KZN276	Big Five Hlabisa	4%
KwaZulu Natal	DC28	KZN285	Mthonjaneni	4%
KwaZulu Natal	DC28	KZN286	Nkandla	4%
KwaZulu Natal	DC43	KZN433	Greater Kokstad	4%
KwaZulu Natal	DC43	KZN434	Ubuhlebezwe	4%
KwaZulu Natal	DC43	KZN435	Umzimkhulu	4%
KwaZulu Natal	DC26	DC26	Zululand	4%
KwaZulu Natal	DC43	DC43	Harry Gwala	4%
Limpopo	DC33	LIM331	Greater Giyani	4%
Limpopo	DC34	LIM341	Musina	4%
Limpopo	DC35	LIM351	Blouberg	4%
Limpopo	DC35	LIM353	Molemole	4%
Limpopo	DC36	LIM361	Thabazimbi	4%
Limpopo	DC47	LIM473	Makhuduthamaga	4%
Limpopo	DC47	LIM476	Greater Tubatse/Fetakgomo	4%
Mpumalanga	DC30	MP301	Albert Luthuli	4%
Mpumalanga	DC30	MP303	Mkhondo	4%

PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
Mpumalanga	DC30	MP304	Dr Pixley Ka Isaka Seme	4%
Mpumalanga	DC32	MP321	Thaba Chweu	4%
Mpumalanga	DC 32	MP324	Nkomazi	4%
North West	DC37	NW375	Moses Kotane	4%
North West	DC38	NW381	Ratlou	4%
North West	DC38	NW382	Tswaing	4%
North West	DC38	NW385	Ramotshere Moiloa	4%
North West	DC39	NW392	Naledi (NW)	4%
North West	DC39	NW393	Mamusa	4%
North West	DC39	NW394	Greater Taung	4%
North West	DC39	NW396	Lekwa-Teemane	4%
North West	DC40	NW404	Maquassi Hills	4%
North West	DC39	DC39	Dr Ruth Segomotsi Mompati	4%
Northern Cape	DC8	NC084	IKheis	4%
Northern Cape	DC7	NC078	Siyancuma	4%
Northern Cape	DC7	NC076	Thembelihle	4%
Northern Cape	DC9	NC093	Magareng	4%
Northern Cape	DC9	NC094	Phokwane	4%
Western Cape	DC1	WC013	Bergrivier	4%
Western Cape	DC1	WC015	Swartland	4%
Western Cape	DC3	WC032	Overstrand	4%
Western Cape	DC3	WC034	Swellendam	4%
Western Cape	DC3	WC031	Theewaterskloof	4%
Western Cape	DC4	WC042	Hessequa	4%
Western Cape	DC4	WC041	Kannaland	4%
Western Cape	DC5	WC051	Laingsburg	4%
Western Cape	DC5	WC052	Prince Albert	4%
Western Cape	DC1	DC1	West Coast	4%
Eastern Cape	DC10	EC101	Dr Bayers Naude	7%
Eastern Cape	DC14	EC142	Senqu	7%
Eastern Cape	DC14	EC145	Walter Sisulu	7%
Eastern Cape	DC44	EC441	Matatiele	7%
Free State	DC16	FS163	Mohokare	7%
KwaZulu Natal	DC27	KZN272	Jozini	7%
KwaZulu-Natal	DC27	DC27	Umkhanyakude	7%
KwaZulu-Natal	DC43	KZN436	Dr Nkosazana Dlamini Zuma	7%
Limpopo	DC36	LIM362	Lephalale	7%
Northern Cape	DC6	NC067	Khai-Ma	7%
Northern Cape	DC7	NC072	Umsobomvu	7%
Northern Cape	DC7	NC075	Renosterberg	7%
Northern Cape	DC8	NC085	Tsantsabane	7%
Northern Cape	DC8	NC086	Kgatelopele	7%
Northern Cape	DC45	NC453	Gamagara	7%
Northern Cape	DC45	NC452	Ga-Segonyana	7%
Northern Cape	DC45	DC45	John Taolo Gaetsewe	7%
Western Cape	DC1	WC012	Cederberg	7%
Western Cape	DC3	WC033	Cape Agulhas	7%
Western Cape	DC5	WC053	Beaufort West	7%
Western Cape	DC3	DC3	Overberg	7%
Western Cape	DC5	DC5	Central Karoo	7%
KwaZulu Natal	DC27	KZN271	Umhlabuyalingana	10%
North West	DC39	NW397	Kagisano/Molopo	10%
Northern Cape	DC6	DC6	Namakwa	10%
Northern Cape	DC6	NC061	Richtersveld	10%
Northern Cape	DC6	NC062	Nama Khoi	10%
Northern Cape	DC6	NC064	Kamiesberg	10%

PROVINCE	DISTRICT CODE	MUNICIPAL CODE	MUNICIPALITY	%
Northern Cape	DC6	NC065	Hantam	10%
Northern Cape	DC6	NC066	Karoo Hoogland	10%
Northern Cape	DC7	DC7	Pixley Ka Seme	10%
Northern Cape	DC7	NC073	Emthanjeni	10%
Northern Cape	DC7	NC071	Ubuntu	10%
Northern Cape	DC7	NC074	Kareeberg	10%
Northern Cape	DC7	NC077	Siyathemba	10%
Northern Cape	DC45	NC451	Joe Morolong	10%
Western Cape	DC1	WC011	Matzikama	10%

(2) A senior manager who receives a market premium allowance, rural or scarce skills allowance in terms of Notice No. 225 as published in *Government Gazette* No. 37500 of 29 March 2014 or Notice No. 578 as published in *Government Gazette* No. 38946 of 1 July 2015 is not eligible for the remote allowance contemplated in sub-item (1).

(3) A remote allowance referred to in sub-item (1) terminates when –

- (a) the employment contract of a senior manager lapses or is terminated; or
- (b) the senior manager vacates office for any reason before the date of expiry of the employment contract, including but not limited to transfer, promotion, dismissal for misconduct, incapacity, operational requirements and retirement.

Overpayment and underpayment

12. (1) A municipal council must inform a senior manager in writing about the revised cost of living adjustments, and this information must include that overpayments will be recovered, and underpayments adjusted, where necessary.

(2) The expenditure for implementation of this Notice must be defrayed from the 2023/24 budget of municipalities.

Furnishing of information to Minister

13 (1) A municipal council must compile and submit updated information as at 1 July 2023 in respect of the senior managers, in terms of section 107 of the Act, to the MEC for local government in the province:

- (a) Total approved posts;
- (b) Total filled posts;
- (c) Total vacant posts;
- (d) Name of incumbent;
- (e) Designation;
- (f) Gender;
- (g) Nature of contract (either permanent or fixed term contract);
- (h) Date of appointment;
- (i) Date of expiry of contract;
- (j) Total remuneration packages and any allowances that are payable to municipal manager, managers directly accountable to municipal managers and divisional managers (third level managers) for the 2023/24 municipal financial year, including the T-scale levels where applicable;
- (k) Total municipal income;

- (l) Total population;
- (m) Total municipal equitable share; and
- (n) Municipal categorisation for the 2023/24 municipal financial year.

(2) The information contemplated in sub-item (1) must be submitted to the MEC for local government in the province within 30 days from the date of publication of this Notice on an official letterhead of the municipality, signed by the executive mayor or mayor.

(3) The MEC for local government must submit information consolidated for all municipalities in the province to the Minister within 60 days from the date of publication of this Notice.

Transitional provisions

14. (1) This Notice does not affect the existing employment contract of a senior manager appointed before 1 July 2014.

(2) A municipality that does not have any municipal income will for purposes of this Notice be classified as a category 1 municipality.

(3) If a municipality does not have the audited financial statements for the 2022/23 municipal financial year by the date of publication of this Notice, the audited financial statements for 2021/22 municipal financial year will *mutatis mutandis* apply.

(4) A municipal council may, in exceptional circumstances and on good cause shown, and after consultation with the MEC for local government, apply in writing to the Minister to waive any of the prescribed requirements as set out in this Notice. The Minister will consider each application on merit, based on circumstances and motivation provided by municipalities.

(5) The following translation key will apply –

(a) Municipal managers:

TRANSLATION KEY						
MUNICIPAL CATEGORI SATION	2022/2023			2023/2024		
	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)
10	R2,685,505	R3,399,374	R4,113,243	R2 774 127	R3 511 553	R4 248 980
9	R2,304,659	R2,880,825	R3,456,992	R2 380 713	R2 975 892	R3 571 073
8	R1,989,723	R2,441,377	R2,893,032	R2 055 384	R2 521 942	R2 988 502
7	R1,721,483	R2,086,646	R2,451,810	R1 778 292	R2 155 505	R2 532 720
6	R1,530,886	R1,783,458	R2,077,729	R1 581 405	R1 842 312	R2 146 294
5	R1,335,534	R1,580,514	R1,775,773	R1 379 607	R1 632 671	R1 834 374
4	R1,213,607	R1,411,174	R1,608,718	R1 253 656	R1 457 743	R1 661 806
3	R1,116,109	R1,282,885	R1,449,660	R1 152 941	R1 325 220	R1 497 499
2	R1,077,607	R1,193,381	R1,324,654	R1 113 168	R1 232 763	R1 368 368
1	R1,037,823	R1,136,554	R1,250,209	R1 072 071	R1 174 060	R1 291 466

(b) Managers directly accountable to municipal managers:

TRANSLATION KEY						
MUNICIPAL CATEGORI SATION	2022/2023			2023/2024		
	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)	TOTAL REMUNERATION PACKAGE (MINIMUM)	TOTAL REMUNERATION PACKAGE (MIDPOINT)	TOTAL REMUNERATION PACKAGE (MAXIMUM)
10	R2,148,405	R2,719,500	R3,290,594	R2 219 302	R2 809 244	R3 399 184
9	R1,843,728	R2,304,659	R2,765,593	R1 904 571	R2 380 713	R2 856 858
8	R1,591,778	R1,953,101	R2,314,426	R1 644 307	R2 017 553	R2 390 802
7	R1,415,748	R1,669,319	R1,961,448	R1 462 468	R1 724 407	R2 026 176
6	R1,242,662	R1,479,361	R1,669,319	R1 283 670	R1 528 180	R1 724 407
5	R1,103,033	R1,297,685	R1,492,337	R1 139 433	R1 340 509	R1 541 584
4	R1,016,855	R1,158,646	R1,315,065	R1 050 411	R1 196 881	R1 358 462
3	R935,100	R1,068,686	R1,184,979	R965 958	R1 103 953	R1 224 083
2	R884,772	R994,126	R1,087,610	R913 969	R1 026 932	R1 123 501
1	R852,108	R946,787	R1,041,465	R880 228	R978 031	R1 075 833

Short title and commencement

15. This Notice is called the Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers and takes effect from 1 July 2023. The Notice replaces *Government Gazette* No. 48789 as published on 14 June 2023.

Printed by and obtainable from the Government Printer, Bosman Street, Private Bag X85, Pretoria, 0001
Contact Centre Tel: 012-748 6200. eMail: info.egazette@gpw.gov.za
Publications: Tel: (012) 748 6053, 748 6061, 748 6065

SECTION 2

FINANCE

Section 2: Finance

ITEM C/2/272/04/25

REVENUE MANAGEMENT REPORT - MARCH 2025

Portfolio Comm.: Finance & Corporate Services

File Ref: 9/1/3/4

Demarcation: All Wards

Delegation: Council

Attachments: None

Report from: Acting Director Financial Services

Author: Manager Revenue

Date: 08 April 2025

PURPOSE OF THE REPORT

The purpose of this report is to update the Mayoral Committee about the revenue management for the month of March 2025.

BACKGROUND /DISCUSSION

The following report is prepared in compliance with section 64 of the Municipal Finance Management Act (Act 56 of 2003) as well as the requirements as set out in Chapter 9 of the Municipal Systems Act (Act 32 of 2000) in relation to revenue management and debt collection actions undertaken.

1. Meter Reading Statistics

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

Description	Dec-24		Jan-25		Feb-25	
	ELEC	WATER	ELEC	WATER	ELEC	WATER
Total meters	3,884	11,410	3,799	11,409	3,795	11,416
Less: Number of estimated meters	0	0	0	0	15	0
Less: Number of no access/gate locked	55	100	69	82	63	99
Less: Emailed readings	69	35	69	26	4	5
Total Number of meters read by meter readers	3,760	11,275	3,661	11,301	3,713	11,312
Date of finalising readings	10/12/2024	10/12/2024	10/1/2025	10/1/2025	10/2/2025	10/2/2025
% meters read	94%	94%	92%	92%	96%	94%

Section 2: Finance

Description	Dec-24		Jan-25		Feb-25	
Number of meters reported to Engineering services	165	1,015	134	1,259	160	1,220
Total meters reported	169	1,019	134	1,259	160	1,220
Zero consumption for further investigation	165	1,015	114	880	97	862

The monthly average reading percentage achieved for March 2025 was 95%. The general variations are due to account changes still in progress and conversion from conventional to prepaid electricity meters. The water section continues to try and address meters that are not accessible and to find a way to address the issue of meters being deep underground leading to the meters being covered by water when it rains and by dirt in general.

2. Debtors billing date

The table below reflects the dates accounts were generated and the dates the accounts were distributed to account holders.

Description	Jan-25	Feb-25	Mar-25
Debtors' billing date	15/01/2025	17/02/2025	17/03/2025
Date accounts distributed	17/01/2025	20/02/2025	20/02/2025
Number of accounts posted	11,271	6,392	6,953
Number of accounts emailed	13,589	13,640	13,564
Number of accounts SMSed	12,902	12,918	13,615
Total number of accounts processed	24,860	24,862	25,790

The monthly billing was done on the 17th of March 2025 and the accounts distributed by 20 March 2025. The statements delivery via the post office is proving to be very inefficient and the municipality is continuously encouraging customers with access to email to receive their accounts via email. The municipality currently distributes bulk of accounts via email and SMS services but still has about 7 000 statements distributed via post office as the municipality does not have email addresses nor cell phone numbers for these customers. The combination of emails and SMS's amounts to about 70% of customers receiving their statement in either one or both of these distribution methods.

Number of accounts generated

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

Description	Jan-25	Feb-25	Mar-25
Property Rates	18,102	18,102	18,101
Electricity	3,692	3,689	3,854

Section 2: Finance

Description	Jan-25	Feb-25	Mar-25
Electricity Availability	304	301	299
Water	10,897	10,887	10,811
Water Availability	392	390	389
Waste removal	13,193	13,193	13,193
Waste removal availability	831	821	820
Waste water Management	13,024	13,023	13,022
Waste water availability	734	723	722
Sundry Services			
Rental	67	67	62

Debtors Billings per Month

The table below reflects the amounts billed per service type

SERVICE TYPES	Jan-25	Feb-25	Mar-25
	Incl. VAT	Incl. VAT	Incl. VAT
Property Rates	15,912,125.52	15,945,720.18	15,735,036.62
Electricity	23,302,645.67	25,685,709.86	20,125,565.45
Basic Electricity			
Electricity Availability	187,968.92	187,358.84	186,475.86
Water	11,747,222.66	10,957,536.74	11,485,574.61
Basic Water			
Water Availability	272,400.06	269,738.25	270,377.53
Waste removal availability	306,365.57	305,713.41	303,687.82
Waste removal	6,878,349.82	6,880,389.83	6,900,285.19
Waste water availability	571,428.30	570,773.86	564,882.75
Waste water Management	10,612,164.49	10,609,448.75	10,694,286.36
Sundry Services: Rental	88,269.90	88,269.90	88,269.90
TOTAL AMOUNT BILLED	69,878,940.91	71,500,659.62	66,354,442.09

Section 2: Finance

Outstanding Debt per Age analysis

The below table reflects the total outstanding debt per ward

WARD	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS	TOTAL
1	1,117,267	2,236,881	1,813,950	1,757,495	89,460,132	96,385,725
2	10,981,634	4,504,210	2,665,665	2,218,483	47,788,503	68,158,495
3	1,084,646	756,110	744,868	733,127	17,232,058	20,550,808
4	1,104,882	780,236	719,182	819,505	10,591,586	14,015,391
5	1,946,978	2,350,780	2,139,085	2,210,188	62,069,006	70,716,038
7	2,113,140	1,754,382	1,876,068	1,900,513	102,643,983	110,288,085
TOTAL	18,348,547	12,382,598	9,958,818	9,639,311	329,785,268	380,114,542

The below table presents the outstanding debt per Suburb

SUBURB	CURRENT	30 DAYS	60 DAYS	90 DAYS	120+ DAYS	TOTAL
PLETT	8,422,608	3,926,637	2,139,392	1,760,512	51,668,353	67,917,501
NEW HORIZONS	2,440,350	1,888,662	1,799,197	1,741,712	32,418,247	40,288,168
KWANOKUTHULA	2,690,733	1,988,231	1,794,764	1,879,975	43,511,175	51,864,878
FARMS	(69,147)	683,542	634,864	683,513	17,124,374	19,057,146
FARMS	103,736	561,094	520,993	482,037	14,255,642	15,923,502
NATURES VALLEY	928,691	145,373	51,883	41,375	1,556,513	2,723,836
WITTEDRIFT	240,410	70,658	32,726	28,278	723,063	1,095,135
KEURBOOMS	494,285	291,811	144,760	129,468	2,622,222	3,682,545
KRANSHOEK	2,096,598	1,741,899	1,865,784	1,889,203	102,438,189	110,031,673
KURLAND	671,077	809,463	691,914	735,335	46,753,110	49,660,899
GREEN VALLEY	329,207	275,228	282,542	267,902	16,714,381	17,869,260
Total	18,348,547	12,382,598	9,958,818	9,639,311	329,785,268	380,114,542

Section 2: Finance

The table below presents the outstanding debt per Suburb for Vacant erven

SURBURB	Count	30 Days	60 Days	90 Days	120 Days	120+ Days	TOTAL
1 PLETTENBERG BAY	4,648	7,864,091.21	1,909,297.62	1,011,703.34	887,354.40	25,280,749.04	38,005,494.80
2 NEW HORIZONS	2,696	902,885.08	1,019,031.16	952,349.46	915,685.72	12,028,325.48	16,521,536.64
5 KWANOKUTHULA	3,865	1,018,314.99	972,153.27	794,171.14	891,268.70	19,186,717.56	23,549,125.94
7 FARMS	265	765,884.99	242,449.51	294,987.84	355,546.96	6,938,318.45	8,625,031.90
8 FARMS	203	241,543.86	145,812.31	175,178.89	170,336.94	4,263,554.20	5,152,076.02
23 NATURES VALLEY	250	203,551.93	68,118.10	28,436.75	23,407.11	879,408.11	1,284,784.44
24 WITTEDRIFT	144	148,113.65	35,152.84	14,126.31	11,592.09	224,129.63	506,655.68
25 KEURBOOMS	283	322,017.25	136,773.34	82,544.84	71,921.53	1,286,579.90	1,913,884.42
30 KRANSHOEK	2,745	793,833.58	753,918.01	879,119.45	891,129.19	36,146,371.57	39,941,138.60
60 KURLAND	1,185	333,893.79	433,827.51	314,155.12	351,131.54	17,929,693.45	19,391,127.24
70 GREEN VALLEY	227	114,281.81	133,970.63	140,258.44	123,395.50	6,937,361.43	7,520,700.06
Grand Total	16,511	12,708,412.14	5,850,504.30	4,687,031.58	4,692,769.68	131,101,208.82	162,411,555.74

The total outstanding debt due for vacant erven amounts to R 162.412 million, 42% of total outstanding debt, as at the end of March 2025. This amount also includes old availability charges prior to properties being developed and being charged services charges. The greater part of this debt, that is older than 90 days, has been handed over for debt collection. The revenue section is engaging in a process of following up with debt collectors to obtain the latest statuses of these handed-over accounts to compile a comprehensive more detailed report in this regard. It is to be noted that the current financial system does not provide a report specific for age analysis for vacant erven per suburb and the section must use different reports to compile a report to this effect which takes a considerable amount of time.

A more detailed report specifically for outstanding debt due for vacant erven with recommendations as per the inputs of the debt collectors will be submitted in due course

Section 2: Finance

3. Prepaid Electricity Sales per Month

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

Description	Jan-25	Feb-25	Mar-25
Number of active meters	9,537	9,562	9,583
New meters installed	32	32	21
Total free units issued (FBS)	355,150	356,300	358,300
Cost of free units	738,783	741,175	745,336
Total Units sold	1,808,219	1,576,715	1,768,752
Amount for units sold	4,294,247	3,678,099	4,169,116.24
VAT	643,468	551,226	624,715.34
Auxiliary Amount	245,720	360,266	577,819.02
Total Amount for Prepaid Electricity	4,937,715	4,229,325	4,793,831.58

Total customers FBS	7,103	7,126	7,166
indigents	4,742	4,789	4,858
Non-Indigents	2,361	2,337	2,308
Total free units issued (FBS)	355,150	356,300	358,300
indigents	237,100	239,450	242,900
Non-Indigents	118,050	116,850	115,400
Cost of free units	568,240	570,080	573,280
Indigents	379,360	383,120	388,640
Non-Indigents	188,880	186,960	184,640

The increase in the number of meters is due to new connections and the conversion from conventional meters to prepaid meters. The auxiliary amounts are recovered from indigent customers for water consumption above the 6 free kiloliters via prepaid system and includes amounts recovered from customers with prepaid electricity with overdue service accounts. The auxiliary collections for March 2025 amounted to R 577 819.02.

The free electricity units are given to the approved indigent customers and all prepaid customers in the sub-economic areas. A total of 2 308 non-indigent customers received the 50-kWh free electricity in the month of March 2025.

4. Indigents

Section 2: Finance

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

Description	Jan-25	Feb-25	Mar-25
Number of Indigent Households at the beginning of the month	4,753	4,742	4,789
Cancelations during the month	11	0	0
Additions for the month	0	47	69
Number of Indigent Households at end of month	4,742	4,789	4,858
COST OF INDIGENT SUPPORT			
Sewerage	3,104,008	3,137,385	2,764,582
Refuse removal	1,957,721	1,978,771	1,743,642
Water	1,292,385	1,305,194	1,323,999
Electricity (50kwh free)	379,360	383,120	388,640
TOTAL COST TO MUNICIPALITY	6,733,473	6,804,471	6,220,863
Total amount written off in line with Indigent Policy	11,186,700		3,858,957

The total subsidized indigent households increased with 69 households in March, from 4,789 in February to 4,858 in March 2025.

The table below reflects the outstanding debt due by indigent households

Periods	Jan-25	Feb-25	Mar-25
Current	429,578	603,967	441,574
30 days	737,374	704,342	873,199
60 days	530,306	838,573	716,065
90 Days	531,776	619,880	826,771
90+ Days	7,265,993	11,804,527	10,677,864
Total Outstanding	9,495,027	14,571,289	13,535,472

The amount due by indigent households after the initial debt write off at approval amounts to R 13,535,472 at the end of March 2025. This amount has accumulated due to water use over and above the 6 Kl free water provided to indigents. Water leaks on several indigent consumers properties have also greatly contributed to these high-water usages that resulted in the indigent debtor accounts incurring high water charges that now remain overdue. The smart water meters that the municipality currently have in stock cannot be operated in smart meter mode to assist the municipality to restrict the water use of indigents to the free 6 kilo liters only.

The amounts due by indigents are collected by putting these customers on auxiliaries and taking 50% of their electricity sales purchases to pay for the arrears. This is however proving ineffective and the indigents not quite affording this. The council will have to consider writing off this amount as the prospect of collecting this amount is very low.

Section 2: Finance

The indigent section will, going forward, take a more proactive approach by monitoring these accounts on a monthly basis to ensure that they address any new debt accumulation immediately. These accounts will going forward be monitored monthly and will be restricted over and above the placement on auxiliaries to ensure that the accounts do not accumulate debt.

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

Wards/Areas	Jan-25	Feb-25	Mar-25
Ward 1	334	334	339
Ward 2	12	12	12
Ward 3	693	697	707
Ward 4	596	596	605
Ward 5	715	724	734
Ward 6	1,794	1,821	1,847
Ward 7	598	605	704
TOTAL	4,742	4,789	4,858

The number of indigents increased with 69 households in the month of March 2025. The section strives in terms of process to implement all approved applications during the next month's billing run to ensure that no backlogs build up or delays in implementation.

The municipality intends conducting indigent verifications and applications starting in the month of April 2025 as the number of applications has now slowed down given that applications are not done yearly but rather verified yearly. This exercise is planned to start in the Eskom electricity distribution areas.

Debt Collection Actions

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

CUT OFF SERVICES	Jan-25	Feb-25	Mar-25
Number of consumers on cut off list	931	1,976	1,663
Number of actual cut offs for the month	931	1,976	1663
- Prepaid	931	1,904	1,604
- Conventional	0	46	22
- Water restrictions	0	26	37
Number of reconnections:	7	36	22
- Prepaid	7	24	13
- Conventional	0	12	9
- Water reconnections	0	0	0
ARRANGEMENT	281	276	286
Number of arrangements at beginning of the month	291	281	276
New arrangements for month	6	5	32

Section 2: Finance

Cancelled arrangements for the month	16	10	22
Reasons: Paid up	16	10	22
Total amount of arrangements	6,716,792	6,480,780	5,574,032
FINAL NOTICES/HANDING OVERS			
Number of final notices	0	3,580	3,179
Rand value of final notices	0	118,954,333	83,275,747
Rand value of hand overs	70,216,613	69,057,864	26,291,788
Collections on handed over accounts	291,390	465,515	330,394
50% Discount on Settlement of Account			
Number of customers taken up settlement discount	4	1	3
Discount amount written off	176,790	78,920	90,721
Total amount recovered	183,825	15,265	91,209

The water restrictions in the Eskom electricity distribution areas have been completed and monitoring will now be implemented given that most of these customers have not come in for removal of restrictions. The service provider will now be tasked with the verification of the restricted properties to ensure that the restrictions remain intact.

All customers with overdue accounts with prepaid electricity meters are put on partial block.

5. Councilors and Staff accounts

The table below reflects the outstanding debt for Councilors.

Account number	Arrangements	Current	30 days	60 days	90 days	120 days+	Total
12896000053	-	10,641.58	-	-	-	-	10,641.58
70440090028	-	1,374.36	1,374.36	-	-	-	2,748.72
Total	-	12,015.94	1,374.36	-	-	-	13,390.30

The below table reflects the outstanding debt for Staff

Account number	Arrangements	Current	30 days	60 days	90 days	120 days+	Total
2221100011	-	1,705.15	-	-	-	-	1,705.15
2222400015	15,745.99	-	-	-	-	-	15,745.99
2366400010	1,058.64	-	-	-	-	-	1,058.64
2582800016	2,133.87	-	-	-	-	-	2,133.87
2591400016	-	100.46	-	-	-	-	100.46
2664700012	-	1,600.23	504.63	-	-	-	2,104.86
5613200010	319.84	-	-	-	-	-	319.84
5625300014	4,111.69	-	-	-	-	-	4,111.69
5646800014	7,720.95	-	-	-	-	-	7,720.95
12096090270	12,439.20	-	-	-	-	-	12,439.20

Section 2: Finance

Account number	Arrangements	Current	30 days	60 days	90 days	120 days+	Total
16527021048	-	590.65	-	-	-	-	590.65
18058000022	(273.39)	-	-	-	-	-	(273.39)
21049000013	17,141.25	-	-	-	-	-	17,141.25
21156900019	39,475.11	-	-	-	-	-	39,475.11
21175900021	12,856.53	-	-	-	-	-	12,856.53
21210700021	4,927.22	-	-	-	-	-	4,927.22
23022600027	-	1,201.23	-	-	-	-	1,201.23
23241000020	1,965.40	-	-	-	-	-	1,965.40
23287000059	(3,189.08)	-	-	-	-	-	(3,189.08)
23710000032	-	1,810.20	-	-	-	-	1,810.20
24004100047	(1,285.44)	-	-	-	-	-	(1,285.44)
30067800011	8,999.49	-	-	-	-	-	8,999.49
30130000010	10,765.29	2,159.08	330.24	-	-	-	13,254.61
51345900027	4,336.01	-	-	-	-	-	4,336.01
54503000014	3,794.65	-	-	-	-	-	3,794.65
56124000039	-	1,119.02	-	-	-	-	1,119.02
57471000011	4,734.58	-	-	-	-	-	4,734.58
57665000014	1,057.18	-	-	-	-	-	1,057.18
57714000015	16,072.73	-	-	-	-	-	16,072.73
57745000020	11,370.39	-	-	-	-	-	11,370.39
57929000015	8,406.01	-	-	-	-	-	8,406.01
57932000033	8,491.04	-	-	-	-	-	8,491.04
60009900026	15,713.32	-	-	-	-	-	15,713.32
70000187007	5,781.87	-	-	-	-	-	5,781.87
83051371031	-	1,470.06	-	-	-	-	1,470.06
Total Group:	214,670.34	12,461.01	1,533.37	724.02	716.84	716.84	227,261.29

The outstanding debt by staff amounts to R 227,261 at end March 2025. The list is updated monthly with the new employee accounts as per submissions received from HR section and this causes the amount from time to time to increase. The necessary arrangements have been made by staff members. The arranged amounts are deducted directly from staff salaries.

6. Rates Clearance Statistics

Rates Clearance statistics give an indication of the property market activity in the area and is therefore important when determination is to be made whether there is economic activity around the sale of property development and land use. It can also serve as an indicator of growth in property rates, especially around new developments, and erven sales.

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

Description	Jan-25	Feb-25	Mar-25
Applications	150	54	111
Issued	84	36	70

Section 2: Finance

Amounts	R10,250.00	R3,608.00	R8,750.00
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Applications are attended too as they get requested via the system. The issued number represents the actual number of Clearance Certificates paid and issued.

7. Debtors' payment rate

The table below reflects the debtor's payment rate as on 31 March 2025

DETAILS	Jan-25	Feb-25	Mar-25	Annual
Gross Debtors Opening Balance	359,465,573.37	372,018,764.39	382,912,463.29	335,576,739.61
Billed Revenue	69,878,940.91	71,500,659.62	66,354,442.09	604,151,705.88
Gross Debtors Closing Balance	372,018,764.39	382,912,463.29	380,114,542.42	380,114,542.42
Bad Debt Written off	10,183,715.26	73,499.71	3,949,383.67	22,208,209.42
Payment received	47,142,034.63	60,533,461.01	65,202,979.29	537,405,693.65
Billed Revenue	69,878,940.91	71,500,659.62	66,354,442.09	604,151,705.88
% Debtor payment achieved	67%	85%	98%	90%

The debt write-off amount of R 10.183 million was not included in the previous reports resulting in a higher collection rate for the month of January 2025 as to actual collection.

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

DETAILS	Jan-24	Feb-24	Mar-24	Annual
Gross Debtors Opening Balance	318,123,907.56	321,070,633.93	328,406,291.13	311,714,712.48
Billed Revenue	62,569,287.24	66,488,425.48	66,103,474.59	566,742,603.87
Gross Debtors Closing Balance	321,070,633.93	328,406,291.13	327,090,662.17	327,090,662.17
Bad Debt Written off	1,089,369.09	3,351,600.70	90,231.87	42,766,744.48
Payment received	58,533,191.78	55,801,167.58	67,328,871.68	508,599,909.70
Billed Revenue	62,569,287.24	66,488,425.48	66,103,474.59	566,742,603.87
% Debtor payment achieved	94%	84%	102%	90%

The municipality achieved a debtors payment ratio of 98% for March 2025. This resulted in an average collection rate for the year of 90% at the end of March 2025. The comparative collection rate at the same period in the previous financial year reflects an average collection rate of 90% at end of March 2024.

Section 2: Finance

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

Suburb 01 PLETT		Period From: 202503 To: 202503				
Services		Total Amount	Total Paid	%	Total Paid	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid
RATES	RATES	11,395,380.77	(9,312,744.93)	81.72	(1,930,358.85)	(11,243,103.78)
ELEC	ELECTRICITY	19,913,745.45	(16,032,557.08)	80.51	(2,321,133.61)	(18,353,690.69)
REFUS	REFUSE	2,892,971.01	(2,490,596.27)	86.09	(501,893.69)	(2,992,489.96)
RENT	RENTALS SUNDRY	73,179.08	(52,269.78)	71.43	(24,163.96)	(76,433.74)
SEWER	SEWERAGE	4,627,138.78	(3,892,062.42)	84.11	(812,762.14)	(4,704,824.56)
MASA K	INDIGENT POLICY	(11,739.20)	-	0.00	10,478.28	10,478.28
SUNDR	SUNDRY	9,942.69	(14,597.13)	146.81	(1,208,025.78)	(1,222,622.91)
WATE R	WATER	6,107,895.44	(4,975,702.38)	81.46	(584,979.20)	(5,560,681.58)
ZZZZZ	UNALLOC CREDITS	-	-	0.00	767,508.50	767,508.50
	Suburb Total:	45,008,514.02	(36,770,529.99)	81.70	(6,605,330.45)	(43,375,860.44)

Suburb 02 NEW HORIZON

Services		Total Amount	Total Paid	%	Total Paid	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid
ELEC	ELECTRICITY	575,773.12	(235,974.21)	40.98	(69,229.00)	(305,203.21)
MASA K	INDIGENT POLICY	(1,379,889.60)	-	0.00	1,426,567.36	1,426,567.36
RATES	RATES	84,868.64	(24,520.51)	28.89	(24,874.91)	(49,395.42)
REFUS	REFUSE	954,340.02	(91,981.14)	9.64	(616,066.40)	(708,047.54)
RENT	RENTALS SUNDRY	15,090.82	(725.86)	4.81	(689.08)	(1,414.94)
SEWER	SEWERAGE	1,515,306.45	(142,341.18)	9.39	(968,413.25)	(1,110,754.43)
SUNDR	SUNDRY	11,557.50	(9,257.50)	80.10	(3,374.53)	(12,632.03)
WATE R	WATER	836,252.02	(129,074.35)	15.43	(154,056.37)	(283,130.72)
ZZZZZ	UNALLOC CREDITS	-	-	0.00	15,749.11	15,749.11
	Suburb Total:	2,613,298.97	(633,874.75)	24.26	(394,387.07)	(1,028,261.82)

Section 2: Finance

Suburb 05 KWANOKUTHULA

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
ELEC	ELECTRICITY	492,679.89	(278,809.28)	56.59	(162,565.10)	(441,374.38)	89.59
MASAK	INDIGENT POLICY	(2,720,292.80)	-	0.00	2,730,825.56	2,730,825.56	100.39
RATES	RATES	42,467.40	(22,708.16)	53.47	(4,337.83)	(27,045.99)	63.69
REFUS	REFUSE	1,514,604.47	(60,922.88)	4.02	(1,151,136.45)	(1,212,059.33)	80.02
SEWE R	SEWERAGE	2,394,009.97	(103,526.39)	4.32	(1,813,244.76)	(1,916,771.15)	80.07
SUND R	SUNDRY	2,976.00	(2,819.78)	94.75	(181.00)	(3,000.78)	100.83
WATE R	WATER	1,033,631.05	(108,455.35)	10.49	(242,682.03)	(351,137.38)	33.97
ZZZZZ	UNALLOC CREDITS	-	-	0.00	5,696.23	5,696.23	-
Suburb Total:		2,760,075.98	(577,241.84)	20.91	(637,625.38)	(1,214,867.22)	44.02

Suburb 07 FARMS

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
RATES	RATES	1,254,825.06	(772,113.21)	61.53	(340,960.11)	(1,113,073.32)	88.70
ELEC	ELECTRICITY	1,549,279.22	(1,256,143.60)	81.08	(217,316.40)	(1,473,460.00)	95.11
REFUS	REFUSE	102,307.26	(69,727.13)	68.15	(17,035.59)	(86,762.72)	84.81
SEWE R	SEWERAGE	85,664.39	(63,719.17)	74.38	(70,864.70)	(134,583.87)	157.11
SUND R	SUNDRY	-	(1,334.22)	0.00	(1,548.28)	(2,882.50)	-
WATE R	WATER	710,990.36	(354,366.27)	49.84	(297,108.87)	(651,475.14)	91.63
ZZZZZ	UNALLOC CREDITS	-	-	0.00	28,674.13	28,674.13	-
Suburb Total:		3,703,066.29	(2,517,403.60)	67.98	(916,159.82)	(3,433,563.42)	92.72

Section 2: Finance

Suburb 08 FARMS

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
ELEC	ELECTRICITY	589,943.09	(538,796.56)	91.33	(20,170.94)	(558,967.50)	94.75
MASK	INDIGENT POLICY	(1,067.20)	-	0.00	412.72	412.72	38.67
RATES	RATES	1,292,782.69	(789,595.89)	61.08	(494,589.74)	(1,284,185.63)	99.33
REFUS	REFUSE	257,850.64	(172,137.47)	66.76	(54,732.76)	(226,870.23)	87.99
SEWER	SEWERAGE	345,132.03	(284,410.82)	82.41	(40,039.40)	(324,450.22)	94.01
SUNDR	SUNDRY	-	(1,086.75)	0.00	8,000.00	6,913.25	-
WATER	WATER	290,883.15	(167,549.76)	57.60	(27,076.47)	(194,626.23)	66.91
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(6,802.31)	(6,802.31)	-
Suburb Total:		2,775,524.40	(1,953,577.25)	70.39	(634,998.90)	(2,588,576.15)	93.26

Suburb 23 NATURES

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
ELEC	ELECTRICITY	849,752.04	(747,995.64)	88.03	(44,882.90)	(792,878.54)	93.31
RATES	RATES	795,054.88	(677,796.98)	85.25	(83,709.77)	(761,506.75)	95.78
REFUS	REFUSE	161,747.01	(133,138.28)	82.31	(19,010.01)	(152,148.29)	94.07
SEWER	SEWERAGE	97,909.47	(83,165.25)	84.94	(11,001.11)	(94,166.36)	96.18
SUNDR	SUNDRY	-	(264.92)	0.00	2,596.78	2,331.86	-
WATER	WATER	295,300.08	(238,455.50)	80.75	(35,497.29)	(273,952.79)	92.77
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(40,173.15)	(40,173.15)	-
Suburb Total:		2,199,763.48	(1,880,816.57)	85.50	(231,677.45)	(2,112,494.02)	96.03

Section 2: Finance

Suburb 24 WITTEDRIFT

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
ELEC	ELECTRICITY	310,200.06	(212,737.31)	68.58	(69,823.56)	(282,560.87)	91.09
MASAK	INDIGENT POLICY	(2,134.40)	-	0.00	2,134.32	2,134.32	100.00
RATES	RATES	85,245.96	(49,512.96)	58.08	(19,858.13)	(69,371.09)	81.38
REFUS	REFUSE	50,878.05	(34,526.66)	67.86	(9,829.89)	(44,356.55)	87.18
SEWER	SEWERAGE	82,757.93	(59,418.63)	71.80	(14,533.73)	(73,952.36)	89.36
SUNDR	SUNDRY	-	(117.02)	0.00	-	(117.02)	-
WATER	WATER	94,006.34	(71,253.54)	75.80	(14,800.06)	(86,053.60)	91.54
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(7,772.35)	(7,772.35)	-
Suburb Total:		620,953.94	(427,566.12)	68.86	(134,483.40)	(562,049.52)	90.51

Suburb 25 KEURBOOMS

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
ELEC	ELECTRICITY	1,543,670.06	(1,295,613.69)	83.93	(193,344.01)	(1,488,957.70)	96.46
RATES	RATES	949,510.54	(688,071.20)	72.47	(225,051.57)	(913,122.77)	96.17
REFUS	REFUSE	231,329.22	(184,914.89)	79.94	(26,053.10)	(210,967.99)	91.20
SEWER	SEWERAGE	422,069.91	(366,274.57)	86.78	(37,383.32)	(403,657.89)	95.64
SUNDR	SUNDRY	-	-	0.00	(2,230.07)	(2,230.07)	-
WATER	WATER	572,102.33	(493,881.14)	86.33	(79,835.17)	(573,716.31)	100.28
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(7,068.35)	(7,068.35)	-
Suburb Total:		3,718,682.06	(3,028,755.49)	81.45	(570,965.59)	(3,599,721.08)	96.80

Suburb 30 KRANSHOEK

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
MASAK	INDIGENT POLICY	(549,608.00)	-	0.00	543,891.04	543,891.04	98.96
RATES	RATES	41,922.97	(2,653.10)	6.33	(2,789.79)	(5,442.89)	12.98
REFUS	REFUSE	621,197.96	(23,597.71)	3.80	(238,056.40)	(261,654.11)	42.12
SEWER	SEWERAGE	988,758.49	(38,858.70)	3.93	(374,932.28)	(413,790.98)	41.85

Section 2: Finance

SUNDR	SUNDRY	-	(512.43)	0.00	-	(512.43)	-
WATER	WATER	744,221.42	(29,268.28)	3.93	(92,618.10)	(121,886.38)	16.38
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(19,106.68)	(19,106.68)	-
	Suburb Total:	1,847,102.92	(94,890.22)	5.14	(183,612.21)	(278,502.43)	15.08

Suburb 60 KURLAND

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
ELEC	ELECTRICITY	3,660.48	-	0.00	578.01	578.01	(15.79)
MASK	INDIGENT POLICY	(356,444.80)	-	0.00	354,171.12	354,171.12	99.36
RATES	RATES	5,232.16	(552.64)	10.56	(7,431.31)	(7,983.95)	152.59
REFUS	REFUSE	304,556.87	(6,623.73)	2.17	(162,584.97)	(169,208.70)	55.56
SEWER	SEWERAGE	473,399.20	(9,219.12)	1.95	(251,053.03)	(260,272.15)	54.98
SUNDR	SUNDRY	-	-	0.00	(1,340.70)	(1,340.70)	-
WATER	WATER	450,758.09	(9,270.52)	2.06	(51,131.46)	(60,401.98)	13.40
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(1,643.16)	(1,643.16)	-
	Suburb Total:	881,162.00	(25,666.01)	2.91	(120,435.50)	(146,101.51)	16.58

Suburb 70 GREEN VALLEY

Services		Total Amount	Total Paid	%	Total Paid	Total	Total
Type		Raised	i.r.o. Curr.	Payments	i.r.o. Other	Paid	%
MASK	INDIGENT POLICY	(94,980.80)	-	0.00	94,980.80	94,980.80	100.00
RATES	RATES	81.81	-	0.00	-	-	-
REFUS	REFUSE	94,320.73	(3,487.35)	3.70	(37,113.02)	(40,600.37)	43.05
SEWER	SEWERAGE	148,987.06	(4,945.21)	3.32	(59,196.05)	(64,141.26)	43.05
SUNDR	SUNDRY	-	(98.10)	0.00	-	(98.10)	-
WATER	WATER	137,792.99	(5,802.49)	4.21	(1,860.89)	(7,663.38)	5.56
ZZZZZ	UNALLOC CREDITS	-	-	0.00	(479.37)	(479.37)	-
	Suburb Total:	286,201.79	(14,333.15)	5.01	(3,668.53)	(18,001.68)	6.29

FINANCIAL IMPLICATION

Financial implications as articulated in the report.

Section 2: Finance

EXECUTIVE SUMMARY

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

The collection rate achieved for March 2025 is 98% resulting in an averaging collection rate to date of 90%.

RELEVANT LEGISLATION

The report is prepared in compliance with section 64 of the Municipal Finance Management Act (Act 56 of 2003) as well as the requirements as set out in Chapter 9 of the Municipal Systems Act (Act 32 of 2000) in relation to revenue management and debt collection actions undertaken.

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That the Revenue Management report for the month of March 2025, be noted.
2. That it be noted that the amount of R 90,721 has been written off as bad debt in the 50% settlement discount program and an amount of R 91,209 collected in the month of March 2025 as per the Council approved Writing off of Irrecoverable Debt Policy.
3. That it be noted that the amount of R 3,858,957 has been written off for indigent arrear debt due at the time of approval of indigents as per Council approved Indigent Policy.
4. That Council approves the write off of the amount that has been accumulated by indigent debtors at the date of approval. The amount at 31 March 2025 amounts to R 13,535,472 but will change by the date of approval.

RECOMMENDED BY THE EXECUTIVE MAYOR

1. That the Revenue Management report for the month of March 2025, be noted.
2. That it be noted that the amount of R 90,721 has been written off as bad debt in the 50% settlement discount program and an amount of R 91,209 collected in the month of March 2025 as per the Council approved Writing off of Irrecoverable Debt Policy.
3. That it be noted that the amount of R 3,858,957 has been written off for indigent arrear debt due at the time of approval of indigents as per Council approved Indigent Policy.
4. That Council approves the write off of the amount that has been accumulated by indigent debtors at the date of approval. The amount at 31 March 2025 amounts to R 13,535,472 but will change by the date of approval.

Section 2: Finance

ITEM C/2/274/04/25

REPORT ON THE IMPLEMENTATION OF THE SUPPLY CHAIN MANAGEMENT POLICY FOR THE 3RD QUARTER 01 JANUARY TO 31 MARCH 2025

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

Demarcation: All Wards
Delegation: Council

Attachments: Annexure A: Comparative Tender Schedule
Annexure B: Tenders Procurement Timeline
Annexure C: Comparative Formal Written Price Quotations Schedule
Annexure D: Formal Written Price Quotations Procurement Timeline

Report from: Acting Director: Financial Services

Author: Manager: Supply Chain Management

Date: 03 April 2025

1. **PURPOSE OF THE REPORT**

- 1.1. To report on the Implementation of the Supply Chain Management Policy, for the 3rd Quarter, i.e., 01 January to 31 March 2025 of the 2024/25 procurement year.

2. **BACKGROUND**

- 2.1. The Local Government: Municipal Finance Management Act, No. 56 of 2003, requires the Municipality to have and implement a Supply Chain Management Policy, which gives effect to the provisions of Part 1 of Chapter 11 of the Act that deals with 'Supply Chain Management'.]
- 2.2. On May 30, 2005, the Municipal Supply Chain Management Regulations were promulgated. Council, on December 14, 2005, at a legally constituted Council meeting approved the Bitou Municipality Supply Chain Management Policy in terms of these Regulations. The SCM Policy have been reviewed regularly with the last review approved on 29 May 2023.
- 2.3. Section 117 of the MFMA prohibits a Councillor from being a member of a bid committee or any other committee evaluating or approving quotations or tenders. The SCM Policy requires per Section 6 that Council have an oversight role to ensure that the Accounting Officer implements all supply chain management activities in accordance with the SCM Regulations and the Bitou Local Municipality Supply Chain Management Policy (SCM Policy).
- 2.4. Section 6(3) of the SCM Policy requires that the Accounting Officer submit a quarterly report on the implementation of the Supply Chain Management Policy to the Executive Mayor.
- 2.5. The report contains information about operational activities within the Supply Chain Management Division and includes references of Tenders and Formal Written Price Quotations Awarded, as well as Deviations from the SCM Policy, considered and approved by the delegated officials for the 3rd Quarter of the 2024/25 procurement year.

Section 2: Finance

3. Supply Chain Management Unit

In line with Section 7 of the Council's Approved Supply Chain Management Policy, the Accounting Officer must establish a Supply Chain Management Unit to implement the referred Policy.

The Supply Chain Management Unit operates under the direct administrative charge of the Chief Financial Officer, supervised by the Manager: Supply Chain Management, and the Unit's operations led by both the Head: Acquisition, Contract and Compliance, and the Head: Demand, Logistics and Disposal Management, to whom this duty has been sub-delegated in terms of Section 82 of the Act.

4. Tenders Awarded: Competitive Bidding for all Contracts valued more than R 300 000 (Incl. of VAT)

The competitive bidding process and bid committee structures are functioning effectively. The Bid Committees are composed of the following members:

#	Committee	Composition & Functions
1.	Bid Specification Committee - BSC	The appointments of Chairpersons and Committee Members, the Project Managers and a Senior SCM Practitioner, are in line with Sec 27 of the Bitou Supply Chain Management Policy, consider tender specifications, and recommend them to the Accounting Officer for approval.
2.	Bid Evaluation Committee - BEC	The appointment of Chairpersons and Committee Members, the Project Managers and a Senior SCM Practitioner, was in line with Sec 28 of the Bitou Supply Chain Management Policy, considers tender evaluation reports and makes recommendations to the BAC.
3.	Bid Adjudication Committee - BAC	In line with Sec 29 of the Bitou Supply Chain Management Policy, at least four (04) Senior Managers (with the CFO being the Chairperson), and Senior SCM Practitioner (not the same BEC SCM Practitioner) consider recommendations from the BEC and make awards below R10m. However, if an award is above R10m, the BEC recommends such an award to the Accounting Officer to award.

4.1. Members of the bid committees are required to declare to undertake the following:

4.1.1. That all information, documentation, and decisions regarding any matter before the committee is confidential and undertakes not to make known anything in this regard.

4.1.2. To treat all service providers and potential service providers equitably and will not purposefully favour or prejudice anybody; and

4.1.3. To make known details of any private or business interest he or she or any close family member, partner or associate may have in any proposed procurement or disposal of, or in any award or contract that they will immediately withdraw from participating in any matter whatsoever.

4.2. The members of the bid committees have duly undertaken to uphold the confidentiality, to be fair in all dealings and to declare their personal interests, if any. None of the members had conflicts of interest to declare.

Section 2: Finance

5. Tender Awards

- 5.1. Awards below R10m: The tender awards made for the Q3 period are valued at **R88 636 232,95** (VAT Incl.). There were eight **(6)** Tenders awarded by duly delegated Bid Adjudication Committees. The referred awards were valued for more than R300 000 but less than R10 million.
- 5.2. Awards above R10m: The tender awards made for the Q3 period are valued at **R160 643 724,21** (VAT Incl.). There were **three (3)** Tenders awarded by duly delegated Accounting Officer. The referred awards are quantified as follows: -

TENDER NUMBER	DESCRIPTION	TOTAL ESTIMATED AMOUNT (Including VAT)
SCM/2025/13/COMM	Proposed Lease of Restaurant Premises (Currently known as Grand Africa) Situated at Lookout Beach, Plettenberg Bay.	R 48 718 600,00
SCM/2025/86/EDP	Plettenberg Bay Central Beach: Development Opportunity and Long-term Lease (30 years)	R 45 084 600,00
SCM/2025/99/FIN	Provision of an External Loan to the amount of R40 545 000,00	R 66 840 524,21

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
1	SCM/2025/90/EDP	Qolweni Phase 4B: Construction of Engineering Services (Payle's Land Infill Site)	Mr. A Fourie	29 January 2025	Benver Civils and Plant Hire (Pty) Ltd	1	George	R 7 824 856,74
2	SCM/2025/13/COMM	Proposed Lease of Restaurant Premises (Currently known as Grand Africa) Situated at Lookout Beach, Plettenberg Bay.	Mr. L Gericke	07 February 2025	Life and Brand Portfolio (Pty) Ltd	8	Cape Town	R 48 718 600,00
3	SCM/2025/86/EDP	Plettenberg Bay Central Beach: Development Opportunity and Long-term Lease (30 years)	Mr. L Gericke	07 February 2025	M Civils (Pty) Ltd	1	Bitou	R 45 084 600,00
4	SCM/2025/91/EDP	Re-Advertisement of Demolition of Existing Partially Completed Building Structure on Erf 156, Plettenberg Bay	Mr. L Gericke	07 March 2025	SA Demolishers CC	0	Durban	R 4 439 644,00
5	SCM/2025/99/FIN	Provision of an External Loan to the amount of R40 545 000,00	Mr. W Beauzick	07 March 2025	Nedbank Limited	1	Bitou	R 66 840 524,21
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Mr. M Meiring	07 March 2025	Demco Technologies (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Mr. M Meiring	07 March 2025	MDL Engineering Company (Pty) Ltd	6	Knysna	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Mr. M Meiring	07 March 2025	Rihati Utility Services (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Mr. M Meiring	07 March 2025	MTNA Engineering (Pty) Ltd	1	Midrand	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Mr. M Meiring	07 March 2025	SNR Electrical CC	1	Bitou	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the	Mr. M Meiring	07 March 2025	VE Reticulation (Pty) Ltd	1	Mossel Bay	Rate based, subject to availability of

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
		HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment						funds, exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Penpin Trading CC	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Lupha Enterprise (Pty) Ltd	1	Cape Town	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	WB Tipper Truck & Plant Hire (Pty) Ltd	1	Cape Town	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Inyameko Construction	1	Knysna	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Sector 6 (Pty) Ltd	1	Durban	Rate based, subject to availability of

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
								funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	MC Suppliers & Equipment Hire	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Amila Investments (Pty) Ltd	1	Oudtshoorn	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Autumn Skies Trading 257 CC	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Immex Waste (Pty) Ltd	1	Cape Town	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	M and S Traffic Services (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
								exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Sihle Engineering & construction	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Kukhulu Plant Hire (Pty) Ltd	1	East London	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Zoliset (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Grow Green Plant Hire Solutions	3	George	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Aqua Transport & Plant Hire (Pty) Ltd	1	Durban	Rate based, subject to availability of funds, not

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
								exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Nabu Holdings (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	South Cape Plant Hire and Civil Contractors (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Lerou Baueng Trading Enterprise CC	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Builtpro Construction (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Jirah Construction	4	Knysna	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Ekene Investment CC	1	Durban	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	07 March 2025	Kumnkani Trading (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Kurland	Ms. S Madolo	07 March 2025	Libhongo Civil	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Pine Trees	Ms. S Madolo	07 March 2025	Mndilisi and Sons Construction	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: New Horizon	Ms. S Madolo	07 March 2025	Selfcon (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Qolweni	Ms. S Madolo	07 March 2025	Sidomela Trading Enterprise	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Bossiesgif	Ms. S Madolo	07 March 2025	Gqukani Trading (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Kwanokuthula South	Ms. S Madolo	07 March 2025	Akhanani and Anhe Construction	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Kwanokuthula North	Ms. S Madolo	07 March 2025	Otha Construction	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Kranshoek	Ms. S Madolo	07 March 2025	Ukuqonoo Construction	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Wittedrift/ Green Valley	Ms. S Madolo	07 March 2025	JJ Maintenance	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Plett North	Ms. S Madolo	07 March 2025	GPARM Protection Services	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels and Manholes in Residential Areas of Bitou for The Period Ending 30 June 2027: Plett South	Ms. S Madolo	07 March 2025	Furicom (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	07 March 2025	Heico Projects Management (Pty) Ltd	1	George	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)

Section 2: Finance

BITOU MUNICIPALITY								
TENDERS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	07 March 2025	KFC Engineering and Industrial Supplies	1	Cape Town	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	07 March 2025	EJ Surgical Solutions (Pty) Ltd	1	George	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	07 March 2025	Ukuqonoo Construction	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	07 March 2025	Kukokonke Trading	1	Bitou	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	07 March 2025	Kingpin Suppliers	2	George	Rate based, subject to availability of funds, not exceeding R 10mil (Incl. VAT)

Section 2: Finance

Section 2: Finance

5.3. We also report in terms of all contracts awarded as follows:

5.3.1. B-BBEE compliant enterprises,

5.3.2. B-BBEE Enterprises within the Bitou Municipality Area,

5.3.3. Enterprises within the Bitou Municipality Area.

5.4. The schedule compares the results with that of the previous procurement year as well as the year-to-date, as follows:

#	Description	1 st Quarter 2024/25	2nd Quarter 2024/25	3rd Quarter 2024/25
1.	Tenders Awarded	10	8	9
2.	Contracts concluded resulting from the tenders. (Individual suppliers or service providers appointed because of the tenders awarded)	11	17	50
3.	Estimated Value of Tenders Awarded	R133 463 989,45	R59 517 782,15	R204 449 432,95
4.	Number of Appeals Received	0	1	2
5.	Number of Appeals in Progress	0	1	1
6.	Number of successful appeals	0	0	0
7.	Number of Contracts Awarded to B-BBEE Enterprises	10	15	49
8.	Value of Contracts Awarded to B-BBEE Enterprises	R133 463 989,45	R28 434 027,93	R204 449 432,95
9.	% of Contracts Awarded to B-BBEE Enterprises	100%	88,24%	100%
10.	Number of Contracts Awarded to Enterprises based in the Bitou Municipality Area	6	3	29
11.	Estimated Value of Contracts Awarded to Enterprises based in the Bitou Municipality Area	R 67 829 189,46	R42 356 639,82	R143 466 332,21
12.	% of Contracts Awarded to Enterprises based in the Bitou Municipality Area vs All Contracts	60%	17,65%	58,00%

Section 2: Finance

- 5.5. All tenders were opened in public, and the results of the opening were recorded in a Bid Opening Register and placed on the Municipal Website as per Section 21A of the Municipal Systems Act. A schedule attached as (**Annexure A: Comparative Tender Schedule**), details the tenders opened and awarded versus the unsuccessful competitive bids as per additional Council oversight request.

6. Tenders - Procurement Process Timeline

The performance of the SCM Unit is measured by the turn-around time on its procurement processes. This can either be on a target of 30 days for a regular tender process, with a 14-day advertisement period or 45 days for a tender advertised for a period of 30 days. A schedule is attached as (**Annexure B**) indicating the timelines for a full procurement cycle underlying each tender award, in terms of the following criteria:

#	Description of Measurement Criteria per Tender	Average Calendar Days Q1	Average Calendar Days Q2	Average Calendar Days Q3
1.	Average Calendar Days from Bid Specification Committee (BSC) to Bid Adjudication Committee (BAC) - Full Procurement Cycle	130	137	136
2.	Average Calendar Days from Tender Advertisement Date to BAC	114	126	129
3.	Average Calendar Days from Tender Closing Date to BAC	85	95	87
4.	Average Calendar Days from Tender Closing Date to BEC - Tender Evaluation	74	88	82
5.	Tender with Fastest Procurement Process: Tender Closing Date to BAC	28	28	28
6.	Tender with Longest Procurement Process: Tender Closing Date to BAC	133	168	175

Section 2: Finance

7. Formal Written Price Quotations between R 30 000 and R 300 000

7.1. The procurement of Formal Written Price Quotations has been streamlined by obviating the need for Bid Specification and Evaluation Committees before a Director could make an award. This change was made to improve the turnaround time for procurement.

7.2. **Eight (8)** RFQ's were awarded by the Directors in terms of their delegated authority for a total value as follows:

FORMAL WRITTEN PRICE QUOTATIONS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	FWPQ NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
1	SCM/RFQ/2025/38/CORP	Supply & Delivery of Geode GNS3 Receiver and Accessories	Mr. R Kova	31 January 2025	Tersus GNSS South Africa (Pty) Ltd	0	Gauteng	R 127 291,55
2	SCM/RFQ/2025/64/COMM	Provision of Pest Control and Fumigation	Mr. A Bongoza	07 February 2025	APCOT Trading (Pty) Ltd	0	George	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)
3	SCM/RFQ/2025/65/ENG	Service And Rewind of Four Various Sized Submersible Sewer Pumps.	Mr. Ravi Padayachee	04 February 2025	Jarvis Electrowinding Mossel Bay (Pty) Ltd	0	Mossel Bay	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)
4	SCM/RFQ/2025/66/MM	Provision Of Internal Audit Quality Assurance Review	Mr. C Koeberg	31 January 2025	Excellent Minds Institute Inc	1	Polokwane	R 180 780,00
5	SCM/RFQ/2025/71/COMM	Repairs & Maintenance of Small Plant & Machinery-panel appointment	Mr. F Coetzee	26 February 2025	The Cut N Mow Specialists (Pty) Ltd t/a George Lawnmowers & Chainsaws	2	George	Various rates, total transactions are limited to R 300 000.00 combined value of panel appointments (Incl. VAT)
5	SCM/RFQ/2025/71/COMM	Repairs & Maintenance of Small Plant & Machinery-panel appointment	Mr. F Coetzee	26 February 2025	Plettenberg Bay Mowers (Pty) Ltd	4	Bitou	Various rates, total transactions are limited to R 300 000.00 combined value of panel

Section 2: Finance

FORMAL WRITTEN PRICE QUOTATIONS AWARDED DURING THE 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 JANUARY TO 31 MARCH 2025								
#	FWPQ NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF AWARD	AWARDED TO	B-BBEE STATUS LEVEL	LOCALITY	TOTAL ESTIMATED AMOUNT (Including VAT)
								appointments (Incl. VAT)
6	SCM/RFQ/2025/72/ENG	Provision of Laboratory Services for the Testing and Analysis of Drinking Water and Wastewater Compliance Testing	Mr. E Oosthuizen	26 February 2025	Integral Laboratories SA (Pty) Ltd	2	Paarl	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)
7	SCM/RFQ/2025/77/COMM	Re-Advertisement of Supply & Delivery of Firefighting Portable Equipment	Mr. A Swanepoel	26 February 2025	Vanguard Fire and Safety Inland (Pty) Ltd	0	Durban	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)
8	SCM/RFQ/2025/79/CORP	Provision of Recruitment Agency	Mrs. V Cunningham	25 February 2025	Roy Steele and Associates CC	0	Langebaan	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)

Section 2: Finance

The average time of processing the twenty (29) Formal Written Price Quotations in Q2 was **twenty (17)** days. As per the SCM Unit's standard of measurement, the average time to processing a single Formal Written Price Quotations should be at least **ten (10)** days after the closure of the bid.

- Allow to Bitou's local SMMEs to remedy their municipal rates and taxes accounts with the Revenue Section; as well.
- Tax matters with SARS, in addition.
- Construction Industry Development Board (cidb) status renewals.
- This was allowed to the benefit to the SMMEs in enhancing their participation in the municipality's procurement opportunities. Furthermore, there were instances where procurement related communiques were sent out to either the Project Managers or bidders to confirm technical matters. The response to such communiques were not addressed promptly by the recipients, resulting to unwarranted delays.

#	Description of Measurement Criteria	Average Calendar Days- 2024/25- Q1	Average Calendar Days- 2024/25- Q2	Average Calendar Days- 2024/25- Q3
1	Average Calendar Days from Advertisement Date to Award	26	27	44
2	Average Calendar Days from Closing Date to Award	17	18	36

8. Deviations from the SCM Policy

Section 36(1) of Council's Supply Chain Management Policy allows the Accounting Officer to dispense with the official procurement processes under certain circumstances. During the 3rd Quarter of the 2024/25 procurement year, only **one (1)** deviation was considered and approved to the total value of **R7 850,00** as follows:

DEVIATIONS APPROVED DURING 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 January to 31 March 2025						
#	DATE APPROVED	PROJECT MANAGER	REASON FOR DEVIATION	MOTIVATION FOR DEVIATION	SUPPLIER/SERVICE PROVIDER	AMOUNT
1	2025/03/20	M. Mbali	Exceptional Case	The Dept Local Government is hosting a Regional CDW on 24 and 25 March. The funding to be used is the CDW Grant which comes from the province. The request is to accommodate 22 officials from the province and their request is to find a resort to accommodate everyone. Currently, Forever Resort is the only resort that is on CSD and has all their tax matters in order. This is the reason why the deviation is the only logical method to get the procurement	Forever Resorts, Plettenberg Bay	R7 850,00

Section 2: Finance

DEVIATIONS APPROVED DURING 2024/25 FINANCIAL YEAR FOR QUARTER 3 - PERIOD 01 January to 31 March 2025						
#	DATE APPROVED	PROJECT MANAGER	REASON FOR DEVIATION	MOTIVATION FOR DEVIATION	SUPPLIER/SERVICE PROVIDER	AMOUNT
				done based on the advice received from SCM.		
					<u>TOTAL</u>	<u>R7 850,00</u>

8.1. Deviations were approved in the following categories provided for in terms of Section 36(1) of the SCM Policy versus total deviations processed for the Q1 & Q2:

Section of SCM Policy	Categories	Value (R) of Deviations Approved	Value (R) of Deviations Approved	Value (R) of Deviations Approved
		Q1: 2024/25	Q2: 2024/25	Q3: 2024/25
36(1)(a)(i)	In an emergency which is considered an unforeseeable and sudden event with materially harmful or potentially materially harmful consequences for the municipality which requires urgent action to address	R 0.00	R24 840,00	R 0.00
36(1)(a)(ii)	Where it can be demonstrated that goods or services are produced or available from a single provider only	R 0.00	R 0.00	R 0.00
36(1)(a)(v)	Exceptional case and it is impractical or impossible to follow the official procurement processes	Ongoing	R2 811 243,97	R7 850,00
	<u>Total</u>	<u>Ongoing</u>	<u>R2 836 083,97</u>	<u>R7 850,00</u>

8.2. The applications for deviations are continuously monitored to reduce the incidents and competitive bidding processes are instituted immediately upon identification of recurring deviations, wherever possible.

8.3. Supply Chain Management Bid Committees

8.3.1 Bid Specification Committee

The **Bid Specification Committee (BSC)** had scheduled **twelve (12)** meetings for the 3rd Quarter of the 2024/25 procurement year. The Bid Specification Committee makes use of the Demand Management Plan as a strategic procurement tool.

#	Description of Criteria	2024/25 Q1	2024/25 Q2	2024/25 Q3
1	Bid Specification Committee Meetings scheduled and convened	12	11	12

Section 2: Finance

8.3.2 Bid Evaluation Committees

For the 3rd Quarter, the **Bid Evaluation Committee (BEC)** has scheduled **eight (8)** meetings.

#	Description of Criteria	2024/25 Q1	2024/25 Q2	2024/25 Q3
1	Bid Evaluation Committee Meetings scheduled and convened	08	07	08

8.3.3 Bid Adjudication Committees.

For the 3rd Quarter, the **Bid Adjudication Committee (BAC)** had scheduled **six (6)** meetings.

#	Description of Criteria	2024/25 Q1	2024/25 Q2	2024/25 Q3
1	Bid Adjudication Committee Meetings scheduled and convened	08	03	06

8.4 Irregular, Fruitless and Wasteful Expenditure.

8.4.1 Potential Irregular Expenditure per Irregular Expenditure Register 2024/25

SCM IE #	Date Incurred	Description of Incident	SCM Policy Transgression	Directorate	Responsible Official	Supplier / Service Provider	Amount (VAT Incl.)
1	29/08/2024	Purchasing of PPE	Section 19- Competitive bidding processes not followed	Corporate Services	Andile Namntu	Laduma Sports	R 29 900,00
2	01/07/2024	Rodent Treatment	Section 19- Competitive bidding processes not followed	Community services	Jeremy Basson	Bidvest Steiner	R 1 773,30
3	01/08/2024	Rodent Treatment	Section 19- Competitive bidding processes not followed	Community services	Jeremy Basson	Bidvest Steiner	R 1 773,30
4	01/09/2024	Rodent Treatment	Section 19- Competitive bidding processes not followed	Community services	Jeremy Basson	Bidvest Steiner	R 1 773,30
5	01/10/2024	Rodent Treatment	Section 19- Competitive bidding processes not followed	Community services	Jeremy Basson	Bidvest Steiner	R 1 773,30
							<u>R 36 993,20</u>

Section 2: Finance

8.5 Demand Management Plan

8.5.1 2024 / 2025 (Review)

The Supply Chain Management Unit has commenced with the review process of the Demand Management Plan. Such reviews will be in line with the municipal Adjustment Budget processes, as well as with both the National and Provincial Governments' adjustment budget that took place in October 2024.

8.5.2 2025 / 2028 Procurement Years

The Supply Chain Management Unit has also commenced with the Demand Management Plan processes for the 2025 / 2028 Procurement Years. This will include numerous consultation processes with the user departments, including the Budget Office, which are anticipated for finalization on 29 April 2025. Once such processes are completed, a Draft Demand Management Plan for 2025 / 2028 Procurement Years will be submitted, on/about 12 May 2025, to the Chief Financial Officer for review.

FINANCIAL IMPLICATION

Financial implications are inherent in this financial report.

EXECUTIVE SUMMARY

Section 6(3) of the Bitou Supply Chain Management Policy (SCM Policy) requires that the Accounting Officer submit a quarterly report on the implementation of the Policy to the Executive Mayor.

This report contains performance information on Tenders and Formal Written Quotations Awarded, as well as Deviations from the SCM Policy, considered and approved by the delegated officials, for the 3rd Quarter, 02 January to 31 March 2025, of the 2024/25 procurement year.

RELEVANT LEGISLATION

Local Government: Municipal Finance Management Act 2003, (Act 56 of 2003)

Local Government: Municipal Finance Management Act 2003, (Act 56 of 2003): Municipal Supply Chain Management Regulations

Bitou Municipality Supply Chain Management & Preferential Procurement Policies

Section 2: Finance

RECOMMENDED BY THE MUNICIPAL MANAGER

That Council notes the Supply Chain Management Implementation Report for the 3rd Quarter, 01 January to 31 March 2025, of the 2024/25 procurement year in terms of Section 6(3) of the SCM Policy.

RECOMMENDED BY THE EXECUTIVE MAYOR

1. That Council notes the Supply Chain Management Implementation Report for the 3rd Quarter, 01 January to 31 March 2025, of the 2024/25 procurement year in terms of Section 6(3) of the SCM Policy.
2. **That the official municipal social media platforms be utilised to advertise or notify the public and interested parties of tenders and requests for quotations.**

Bitou Municipality							
Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025- Comparative Schedule Tenders							
#	TENDER NUMBER	DESCRIPTION	AWARDED TO	B-BBEE Points Awarded	Locality Points Awarded	TOTAL ESTIMATED AMOUNT (Including VAT)	COMMENT
1	SCM/2025/90/EDP	Qolweni Phase 4B: Construction Of Engineering Services (Payle's Land Infill Site)	Benver Civils and Plant Hire (Pty) Ltd	1	George	R 7 824 856,74	Highest Scoring Price , BBBEE & Locality Points bidder
			B&V			R 8 190 792,99	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Norland Construction			R 9 331 653,13	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Farisa Construction			-	Bidder did not comply with the Specification Requirements as included in the bid document.
2	SCM/2025/13/COMM	Proposed Lease of Restaurant Premises (Currently known as Grand Africa) Situated at Lookout Beach, Plettenberg Bay.	Life and Brand Portfolio (Pty) Ltd	8	Cape Town	R 48 718 600,00	Highest Scoring Price , BBBEE & Locality Points bidder
			7 Short (Pty) Ltd			R 27 859 122,43	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Lookout Beach Cafe (Pty) Ltd			R 24 937 833,38	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Enrico Restaurants (Pty) Ltd				Non-compliant to Section "3.13. No bids below a market related rental (i.e. R 173 550.00) will be considered.". rental offer of the bidder is R59 512,50, which is R 114 037,50 less than the market value.
3	SCM/2025/86/EDP	Plettenberg Bay Central Beach: Development Opportunity and Long-term Lease (30 years)	M Civils (Pty) Ltd	1	Bitou	R 45 084 600,00	Highest Scoring Price , BBBEE & Locality Points bidder
			ARC Garden Route				Bidder did not comply with the Specification Requirements as included in the bid document.
			Life and Brand Portfolio (Pty) Ltd				Bidder did not comply with the Specification Requirements as included in the bid document.
			Gate 9 (Pty) Ltd				Bidder did not comply with the Specification Requirements as included in the bid document.
			Hurvís Restaurant t/a Moby Dicks Restaurant				Bidder did not comply with the Specification Requirements as included in the bid document.
			Nubridge Capital (Pty) Ltd				Bidder did not comply with the Specification Requirements as included in the bid document.
4	SCM/2025/91/EDP	Re-Advertisement of Demolition of Existing Partially Completed Building Structure on Erf 156, Plettenberg Bay	SA Demolishers CC	0	Durban	R 4 439 644,00	Highest Scoring Price , BBBEE & Locality Points bidder
			Mvesto Investments				Not registered for Cidb grading as advertised.
5	SCM/2025/99/FIN	Provision of an External Loan to the amount of R40 545 000,00	Nedbank Limited	1	Bitou	R 66 840 524,21	Highest Scoring Price , BBBEE & Locality Points bidder for various items
			The Standard Bank of South Africa Ltd			R 68 107 670,15	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			ABSA Bank Limited			R 68 858 258,97	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Development Bank of Southern Africa			R 66 739 664,37	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder

Bitou Municipality							
Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025- Comparative Schedule Tenders							
#	TENDER NUMBER	DESCRIPTION	AWARDED TO	B-BBEE Points Awarded	Locality Points Awarded	TOTAL ESTIMATED AMOUNT (Including VAT)	COMMENT
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Demco Technologies (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	MDL Engineering Company (Pty) Ltd	6	Knysna	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Rihati Utility Services (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	MTNA Engineering (Pty) Ltd	1	Midrand	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers

Bitou Municipality							
Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025- Comparative Schedule Tenders							
#	TENDER NUMBER	DESCRIPTION	AWARDED TO	B-BBEE Points Awarded	Locality Points Awarded	TOTAL ESTIMATED AMOUNT (Including VAT)	COMMENT
	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	SNR Electrical CC	1	Bitou	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	VE Reticulation (Pty) Ltd	1	Mossel Bay	Rate based, subject to availability of funds, exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
			Miluwani Electrical and housewirings				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			RSG Engineering (Pty) Ltd				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Penpin Trading CC	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Lupha Enterprise (Pty) Ltd	1	Cape Town	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	WB Tipper Truck & Plant Hire (Pty) Ltd	1	Cape Town	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Inyameko Construction	1	Knysna	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Sector 6 (Pty) Ltd	1	Durban	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	MC Suppliers & Equipment Hire	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Amila Investments (Pty) Ltd	1	Oudtshoorn	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Autumn Skies Trading 257 CC	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Immex Waste (Pty) Ltd	1	Cape Town	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	M and S Traffic Services (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Sihle Engineering & construction	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Kukhulu Plant Hire (Pty) Ltd	1	East London	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Zoliset (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Grow Green Plant Hire Solutions	3	George	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Aqua Transport & Plant Hire (Pty) Ltd	1	Durban	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Nabu Holdings (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	South Cape Plant Hire and Civil Contractors (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Lerou Baueng Trading Enterprise CC	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Builtpro Construction (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers

Bitou Municipality							
Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025- Comparative Schedule Tenders							
#	TENDER NUMBER	DESCRIPTION	AWARDED TO	B-BBEE Points Awarded	Locality Points Awarded	TOTAL ESTIMATED AMOUNT (Including VAT)	COMMENT
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Jirah Construction	4	Knysna	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ekene Investment CC	1	Durban	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Kumnkani Trading (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
			WFK Services				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			Vees enterprise and solution				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			APT				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Kurland	Libhongo Civil	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Pine Trees	Mndilisi and Sons Construction	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: New Horizon	Selfcon (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Ootweni	Sidomela Trading Enterprise	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Rossiesoif	Gqukani Trading (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Kwanokuthula South	Akhanani and Anhe Construction	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Kwanokuthula North	Otha Construction	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Kranshoek	Ukuqonoa Construction	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Wittekrift/ Green Valley	JJ Maintenance	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Pielt North	GPARM Protection Services	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Pielt South	Furicom (Pty) Ltd	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for the area
			Kukokonke Trading's				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			S Ntetho General Services				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			Oakantswe Construction				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			Dzula Development				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			Bajadi investment				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			Zee and Sons Enterprise				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			MZ Trading and Services				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.

Bitou Municipality							
Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025- Comparative Schedule Tenders							
#	TENDER NUMBER	DESCRIPTION	AWARDED TO	B-BBEE Points Awarded	Locality Points Awarded	TOTAL ESTIMATED AMOUNT (Including VAT)	COMMENT
			Advanced Company				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			Bahlaseli Project Dev				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
			MR HJ's Mechanical Road Sweeping				The bidder did meet the minimum number of tender evaluation points for quality and will therefore disqualified.
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Heico Projects Management (Pty) Ltd	1	George	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	KFC Engineering and Industrial Supplies	1	Cape Town	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	EJ Surgical Solutions (Pty) Ltd	1	George	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ukuqonoa Construction	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Kukokonke Trading	1	Bitou	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Kingpin Suppliers	2	George	Rate based, subject to availability of funds,not exceeding R 10mil (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
			Welamaza (Pty) Ltd				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Sinozuki Supplies				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Sheri4 CC				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Platinum Suppliers (Pty) Ltd				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Mbayo Projects				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			LBC Multiserve				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Kempston Cleaning Solutions				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			EJ Juries Construction (Pty) Ltd				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Ditshego Kago Holdings				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Bhinita Traders (Pty) Ltd				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Noyo Project Development				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder

BITOU MUNICIPALITY												
Procurement Process Timeline for Tenders Awarded to the Bidder Scoring the Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025												
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	DATE OF BSC	PUBLISH DATE OF TENDER	CLOSING DATE OF TENDER	DATE OF BEC	DATE OF BAC / AWARD	CALENDAR DAYS - BSC TO BAC	CALENDAR DAYS- FIRST ADVERTISEMENT TO DATE OF BAC	CALENDAR DAYS CLOSE OF ADVERTISEMENT TO BAC	CALENDAR DAYS FROM CLOSURE TO DATE OF BEC
1	SCM/2025/90/EDP	Qolweni Phase 4B: Construction Of Engineering Services (Payle's Land Infill Site)	Mr. A Fourie	04 November 2024	08 November 2024	02 December 2024	23 January 2025	29 January 2025	86	82	58	52
2	SCM/2025/13/COMM	Proposed Lease of Restaurant Premises (Currently known as Grand Africa) Situated at Lookout Beach, Plettenberg Bay.	Mr. L Gericke	05 August 2024	13 August 2024	13 September 2024	05 February 2025	07 February 2025	186	178	147	145
3	SCM/2025/86/EDP	Plettenberg Bay Central Beach: Development Opportunity and Long-term Lease (30 years)	Mr. L Gericke	15 October 2024	16 October 2024	13 December 2024	05 February 2025	07 February 2025	115	114	56	54
4	SCM/2025/91/EDP	Re-Advertisement of Demolition of Existing Partially Completed Building Structure on Erf 156, Plettenberg Bay	Mr. L Gericke	31 October 2024	01 November 2024	24 January 2025	25 February 2025	07 March 2025	127	126	42	32
5	SCM/2025/99/FIN	Provision of an External Loan to the amount of R40 545 000,00	Mr. W Beazick	04 December 2024	12 December 2024	07 February 2025	27 February 2025	07 March 2025	93	85	28	20
6	SCM/2025/27/ENG	Perform Electrical Installation, Maintenance and Repair Work on the HV, MV and LV Network for the period ending 30 June 2027 - Panel appointment	Mr. M Meiring	16 October 2024	25 October 2024	29 November 2024	04 March 2025	07 March 2025	142	133	98	95
7	SCM/2025/15/ENG	Plant & Machinery Hire for a Contract Period Ending 30 June 2027	Ms. S Madolo	31 July 2024	14 August 2024	13 September 2024	27 February 2025	07 March 2025	219	205	175	167
8	SCM/2025/88/ENG	Cleaning Of Roads, SW Channels And Manholes In Residential Areas Of Bitou For The Period Ending 30 June 2027: Kurland	Ms. S Madolo	21 October 2024	28 October 2024	29 November 2024	27 February 2025	07 March 2025	137	130	98	90
9	SCM/2025/44/FIN	Supply and Delivery of Hygiene Products for the period ending 30 June 2027	Ms. A Melamane	06 November 2024	15 November 2024	13 December 2024	04 March 2025	07 March 2025	121	112	84	81
AVERAGE NUMBER OF DAYS									136	129	87	82

Bitou Municipality							
Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter- 02 January to 31 March 2025 - Comparative Schedule Formal Written Price Quotations (R30 000 to R300 000 Inc. VAT)							
#	TENDER NUMBER	DESCRIPTION	AWARDED TO	B-BBEE Points Awarded	Locality Points Awarded	TOTAL ESTIMATED AMOUNT (Including VAT)	COMMENT
1	SCM/RFQ/2025/38/CORP	Supply & Delivery of Geode GNS3 Receiver and Accessories	Tersus GNSS South Africa (Pty) Ltd	0	Gauteng	R 127 291,55	Highest Scoring Price , BBBEE & Locality Points bidder for various items
			Memotek Trading CC				Bidder is noncompliant to specifications as advertised
			Noyo Project Development				Bidder is noncompliant to specifications as advertised
			Heico project management 1 (Pty) Ltd				Bidder is noncompliant to specifications as advertised
2	SCM/RFQ/2025/64/COMM	Provision of Pest Control and Fumigation	APCOT Trading (Pty) Ltd	0	George	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder
			MZ Trading and Services				Withdrew bid offer during evaluation
3	SCM/RFQ/2025/65/ENG	Service And Rewind Of Four Various Sized Submersible Sewer Pumps.	Jarvis Electrowinding Mossel Bay (Pty) Ltd	0	Mossel Bay	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)	Only bid received and responsive
4	SCM/RFQ/2025/66/MM	Provision Of Internal Audit Quality Assurance Review	Excellent Minds Institute Inc	1	Polokwane	R 180 780,00	Highest Scoring Price , BBBEE & Locality Points bidder for various items
			Samba Solutions Inc			R 281 750,00	Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			PricewaterhouseCoopers Inc			R 5 212 710,74	Non-compliant to minimum requirements as advertised
5	SCM/RFQ/2025/71/COMM	Repairs & Maintenance of Small Plant & Machinery-panel appointment	The Cut N Mow Specialists (Pty) Ltd t/a George Lawnmowers & Chainsaws	2	George	Various rates, total transactions are limited to R 300 000.00 combined value of panel appointments (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
	SCM/RFQ/2025/71/COMM	Repairs & Maintenance of Small Plant & Machinery-panel appointment	Plettenberg Bay Mowers (Pty) Ltd	4	Bitou	Various rates, total transactions are limited to R 300 000.00 combined value of panel appointments (Incl. VAT)	Responsive bidder and appointed on the panel of service providers
6	SCM/RFQ/2025/72/ENG	Provision of Laboratory Services for the Testing and Analysis of Drinking Water and Wastewater Compliance Testing	Integral Laboratories SA (Pty) Ltd	2	Paarl	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder
			A.L Abbott and Associates (Pty) Ltd				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
			Swift Siliker (Pty) Ltd t/a Merieux NutriSciences				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder
7	SCM/RFQ/2025/77/COMM	Re-Advertisement of Supply & Delivery of Firefighting Portable Equipment	Vanguard Fire and Safety Inland (Pty) Ltd	0	Durban	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)	Only bid received and responsive
8	SCM/RFQ/2025/79/CORP	Provision of Recruitment Agency	Roy Steele and Associates CC	0	Langebaan	Various rates, total transactions are limited to R 300 000.00 (Incl. VAT)	Highest Scoring Price , BBBEE & Locality Points bidder for various items
			Immploy Recruitment Agency CC				Scored less than the Highest Scoring Price , BBBEE & Locality Points bidder

BITOU MUNICIPALITY								
Procurement Process Timeline for Formal Written Price Quotations Awarded to the Bidder Scoring the Highest Preferential Procurement Points for the 2024/25 Financial Year- 3rd Quarter 02 January to 31 March 2025								
#	TENDER NUMBER	DESCRIPTION	PROJECT MANAGER	PUBLISH DATE OF TENDER	CLOSING DATE OF TENDER	DATE OF AWARD	CALENDAR DAYS- FIRST ADVERTISEMENT TO DATE OF AWARD	CALENDAR DAYS CLOSE OF ADVERTISEMENT TO AWARD
1	SCM/RFQ/2025/38/CORP	Supply & Delivery of Geode GNS3 Receiver and Accessories	Mr. R Kova	06 December 2024	13 December 2024	31 January 2025	56	49
2	SCM/RFQ/2025/64/COMM	Provision of Pest Control and Fumigation	Mr. A Bongoza	19 November 2024	29 November 2024	07 February 2025	80	70
3	SCM/RFQ/2025/65/ENG	Service And Rewind Of Four Various Sized Submersible Sewer Pumps.	Mr. Ravi Padayachee	25 November 2024	06 December 2024	04 February 2025	71	60
4	SCM/RFQ/2025/66/MM	Provision Of Internal Audit Quality Assurance Review	Mr. C Koeberg	28 November 2024	06 December 2024	31 January 2025	64	56
5	SCM/RFQ/2025/71/COMM	Repairs & Maintenance of Small Plant & Machinery- panel app	Mr. F Coetzee	23 January 2025	31 January 2025	26 February 2025	34	26
5	SCM/RFQ/2025/71/COMM	Repairs & Maintenance of Small Plant & Machinery- panel appointment	Mr. F Coetzee	23 January 2025	31 January 2025	26 February 2025	34	26
6	SCM/RFQ/2025/72/ENG	Provision of Laboratory Services for the Testing and Analysis of Drinking Water and Wastewater Compliance Testing	Mr. E Oosthuizen	23 January 2025	31 January 2025	26 February 2025	34	26
7	SCM/RFQ/2025/77/COMM	Re-Advertisement of Supply & Delivery of Firefighting Portable Equipment	Mr. A Swanepoel	14 February 2025	21 February 2025	26 February 2025	12	5
8	SCM/RFQ/2025/79/CORP	Provision of Recruitment Agency	Mrs. V Cunningham	13 February 2025	21 February 2025	25 February 2025	12	4
AVERAGE NUMBER OF DAYS							44	36

Section 2: Finance

ITEM C/2/275/04/25

3RD ADJUSTMENT BUDGET – ADJUSTMENT BUDGET OF THE 2024/25 MTREF

Portfolio Comm: Finance & Corporate
File Ref: 9/1/3/4
Demarcation: All Wards
Delegation: Council

Attachment: Annexure “A” – Adjustment Budget Report
Annexure “B” – B Schedule
Annexure “C” – Quality Certificate
Annexure “D” – Adjusted Capital Programs

Annexures A,B,C& D to be circulated as an addendum

Report from: Acting Director Financial Services

Author: Manager Budget and Reporting

Date: 24 April 2025

PURPOSE OF THE REPORT

To adjust expenditure regarding the 2024/2025 Medium Term Revenue and Expenditure Framework (MTREF) as per Section 28 of the Municipal Financial Management Act (MFMA)

BACKGROUND/DISCUSSION

In terms of section 28 of the Municipal Financial Management Act (MFMA) a municipality may revise an approved annual budget through an adjustments budget. Furthermore, according to Section 28(2)(b), may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for. Only the Mayor may table an adjustments budget in the municipal Council, and it may only be tabled within prescribed limitations as to timing or frequency.

FINANCIAL IMPLICATIONS

Financial implications are attached to the attached budget schedules as per Annexure A

RELEVANT LEGISLATION

The Municipal Finance Management Act – No. 56 of 2003 Section 28 Municipal adjustment budgets.
Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

Section 2: Finance

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That the 3rd Adjustments Budget of Bitou Municipality for the Financial Year 2024/2025, be approved as follows:
 - (a) Table B1: Adjustments Budget Summary
 - (b) Table B2: Adjustments Budget Financial Performance (expenditure by standard classification)
 - (c) Table B3: Adjustments Budget Financial Performance (expenditure by municipal vote)
 - (d) Table B4: Adjustments Budget Financial Performance (revenue by source)
 - (e) Table B5: Adjustments Budget Capital Expenditure for both multi-year and single year by vote, standard classification and funding
 - (f) Table B6: Budgeted Financial Position
 - (g) Table B7: Budgeted Cash Flow
 - (h) Table B8: Cash backed reserves/Accumulated surplus reconciliation
 - (i) Table B9: Asset Management
 - (j) Table B10: Basic service delivery measurement
 - (k) Supporting Tables SB1 – SB 20
2. That the Departmental Service Deliver Budget Implementation Plan (SDBIP) be reviewed within directorates where applicable.
3. That the Adjustments Budget be submitted to the authorities and in the format as required by law.

ITEM C/2/276/04/25

LIST OF WITHDRAWALS FROM MUNICIPAL BANK ACCOUNT FOR THE QUARTER ENDED 31 MARCH 2024

Portfolio Comm: Finance & Corporate Serv
File Ref: 5/15/6

Demarcation: All Wards
Delegation: Council

Attachments: Annexure A - Section 11(1)(e) Withdrawals
Annexure B – Provincial Treasury Withdrawals Report
Annexure C – Bank Account Withdrawals Not in Terms of an Approved Budget

Report from: Acting Chief Financial Officer

Author: Manager Budget and Reporting

Date: 24 April 2025

PURPOSE OF THE REPORT

To report on specific withdrawals from the municipal bank account in terms of the Local Government: Municipal Finance Management Act, 2003.

BACKGROUND/DISCUSSION

It should be noted that withdrawals in terms of Section 11(1)(b) to (j) of the Local Government: Municipal Financial Management Act, 2003, were made during the quarter January 2025 to March 2025.

The following information should be noted:

Section 11(1) (b): Expenditures that were authorised in terms of Section 26(4)

No withdrawals

Section 11(1) (c): Unforeseeable and unavoidable expenditures

No withdrawals

Section 11(1) (d): Withdrawals in respect of Trust, and so forth

No withdrawals

Section 11(1) (e): Monies paid over to a person or state body received on behalf of that person or state body

R 5 107 424.01 as per Annexure A attached

Section 2: Finance

Section 11: Withdrawals 11(1)(f): Monies erroneously deposited into bank account

R0.00

Section 11(1)(g): Guarantees, sureties and security deposits refunded

R 21 442.94 as per Annexure B attached

Section 11(1)(h) Cash management and investments

R 72 000 000 as per Annexure B attached

Section 11(1)(i): Increased expenditure in terms of Section 31

No withdrawals

Section 11(1)(j): Other purposes as prescribed

R 14 136 697.55 for VAT and employment tax purposes as per Annexure B attached.

FINANCIAL IMPLICATIONS

No financial implications

LEGAL REQUIREMENTS

Section 11(4) of the Local Government: Municipal Financial Management Act, 2003 reads as follows:

“The Accounting Officer must within thirty (30) days after the end of each quarter-


(a) Table in the municipal council a consolidated report of all withdrawals made in terms of sub section (1)(b) to (j) during the quarter, and

(b) Submit a copy of the report to the relevant provincial treasury and the Auditor-General”.

RECOMMENDED BY THE MUNICIPAL MANAGER

1. That the Municipal Council confirms the withdrawals that were made in terms of Section 11 (1) (b) to (j) of the Local Government: Municipal Financial Management Act, 2003 for the quarter January 2025 to March 2025.
2. That the report accordingly be presented to the Provincial Treasury: Western Cape and Auditor – General, as determined by Section 11(4) (b) of the Local Government: Municipal Finance Management Act, 2003.

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:	BITOU MUNICIPALITY	
MUNICIPAL DEMARCATION CODE:	WCO47	
QUARTER ENDED:	31-Mar-25	
MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality's</i> bank accounts, and may do so only -	Amount	Reason for withdrawal
	R 0,00	
(b) to defray expenditure authorised in terms of section 26(4);	R 0,00	
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);	R 0,00	
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;	R 0,00	
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -		
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 5 107 424,01	Motor Registration and RTMC transaction fees
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;	R 0,00	
(f) to refund money incorrectly paid into a bank account;	R 0,00	
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 21 442,94	Refunds on consumer deposits
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 72 000 000,00	New investments
(i) to defray increased expenditure in terms of section 31; or	R 0,00	
(j) for such other purposes as may be <i>prescribed</i> .	R 14 136 697,55	VAT and Employment Tax
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname: Felix Lötter	
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position: Chief Financial Officer (Acting)	
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i>	Signature: 	
Tel number	Fax number	Email Address
044 501 3024		flotter@plett.gov.za
<p>The completed form must reach Mr Wesley Baatjies at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 8662, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.</p>		

Annexure B

BITOU MUNICIPALITY

CHEQUE LIST IN TERMS OF SECTION 11(1)(e) OF THE MUNICIPAL FINANCE MANAGEMENT ACT, 2003

JANUARY				
Date	Beneficiary	Details	Reference	Amount
02/01/2025	THE PROVINCE OF WESTERN CAPE	ACCOUNTING FOR AGENCY FEES	2025-1-0105	264 406,41
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 1 JAN 2025	000000900010035	67 655,31
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 1 JAN 2025	000000900010036	8 712,00
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 DEC 2024	000000900010040	31 392,00
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 4 DEC 2024	000000900010037	47 346,33
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 4 DEC 2024	000000900010038	5 328,00
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 DEC 2024	000000900010039	255 260,20
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 DEC 2024	000000900010041	306 239,06
01/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 DEC 2024	000000900010042	30 888,00
14/01/2025	THE PROVINCE OF WESTERN CAPE	RTMC-TRANSACTION FEES -JANUARY WEEK 2 2025REQUEST NO :232	000000900010098	30 744,00
14/01/2025	THE PROVINCE OF WESTERN CAPE	JANUARY WEEK 2 2025 REQUEST NO :23224	000000900010099	268 849,60
23/01/2025	THE PROVINCE OF WESTERN CAPE	ACCOUNTING FOR AGENCY FEES	2025-1-125	201 889,18
13/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 JAN 2025	000000900010298	28 872,00
13/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 JAN 2025	000000900010347	320 346,50
20/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 4 JAN 2025	000000900010393	31 536,00
20/01/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 4 JAN 2025	000000900010394	410 480,21
Total Withdrawals				2 309 944,80
FEBRUARY				
Date	Beneficiary	Details	Reference	Amount
01/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 5 JAN 2025	000000900010468	25 848,00
01/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 5 JAN 2025	000000900010470	194 687,49
02/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 1 FEB 2025	000000900010679	246 288,56
02/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 FEB 2025	000000900010678	29 520,00
10/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 FEB 2025	000000900010865	282 395,36
10/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 FEB 2025	000000900010863	23 544,00
25/02/2025	THE PROVINCE OF WESTERN CAPE	ACCOUNTING FOR AGENCY FEES	2025-1-147	305 842,39
17/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 FEB 2025	000000900011043	306 729,51
17/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 FEB 2025	000000900011044	27 864,00
24/02/2025	THE PROVINCE OF WESTERN CAPE	WEEK 4 FEBRUARY 2025WEEK 4 FEB 2025	000000900011161	26 280,00
24/02/2025	THE PROVINCE OF WESTERN CAPE	LICENCING WEEK 4 FEBRUARY 2025	000000900011158	259 640,35
Total Withdrawals				1 728 639,66
MARCH				
Date	Beneficiary	Details	Reference	Amount
03/03/2025	THE PROVINCE OF WESTERN CAPE	LICENCE RENEWAL WEEK 1 MARCH 2025	000000900011257	300 400,39
01/03/2025	THE PROVINCE OF WESTERN CAPE	LICENCE RENEWAL WEEK 1 MARCH 2025	000000900011256	29 088,00
10/03/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 MARCH 2025	000000900011368	242 546,59
10/03/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 2 MARCH 2025	000000900011369	24 336,00
17/03/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 MARCH 2025	000000900011488	21 168,00
17/03/2025	THE PROVINCE OF WESTERN CAPE	LICENCE FEE WEEK 3 MARCH 2025	000000900011489	169 359,11
26/03/2025	THE PROVINCE OF WESTERN CAPE	ACCOUNTING FOR AGENCY FEES	2025-1-186	281 941,46
Total Withdrawals				1 068 839,55
Total Withdrawals				5 107 424,01

Municipal Finance Management Act, section 11(4)

Consolidated Quarterly Report for period 01 Januray 2025 to 31 March 2025

[illegible]

The Accounting Officer must include information motivating the non-budgetted withdrawals, action taken to rectify the breach and identify how funding will be sourced through an Adjustments Budget. This motivation can be an additional report to council or incorporated into the table above by inserting additional space. This report must be tabled in Council within 30 days after the end of each quarter where a withdrawal occurs.

1 Section 11(b) - Expenditure authorised by the MEC for finance in terms of section 26 (4) when a municipality has failed to approve a budget by 30 June,
2 Section 11(c) - Unforeseeable and unavoidable expenditure authorised by the mayor in terms of section 29 (1),
3 Section 11(d) - Payments from a trust, charitable or relief fund without budget appropriation in terms of section 12(4),
4 Section 11(e) - Payments to a person or organ of state of money received by the municipality on behalf of that person or organ of state, including
 (i) money collected by the municipality on behalf of that person or organ of state by agreement, or
 (ii) any insurance or other payments received by the municipality for that person or organ of state,
5 Section 11(f) - Refund money incorrectly paid into a bank account,
6 Section 11(g) - Refund guarantees, sureties and security deposits,
7 Section 11(h) - Payments for cash management and investment purposes in accordance with section 13,
8 Section 11(i) - To defray increased expenditure on a multi-year capital project in terms of section 31,
9 Section 11(j) - Payments for such other purposes as may be prescribed from time-to-time

1 Table this report in a full council meeting, including additional motivation on action taken to rectify, within 30 days after the end of each quarter (section 11(4))
2 Submit a copy to the relevant National Treasury, provincial treasury and the Auditor-General

ITEM C/2/277/04/25

VIREMENT REPORT FOR THE THIRD QUARTER ENDED 31 MARCH 2025

<u>Portfolio Comm:</u>	Finance & Corporate Serv	<u>Demarcation:</u> All Wards
<u>File Ref:</u>	9/1/3/4	<u>Delegation:</u> Council
<u>Attachments:</u>	Annexure A: Virement Register – Third Quarter	
<u>Report from:</u>	Acting Chief Financial Officer	
<u>Author:</u>	Manager Budget and Reporting	
<u>Date:</u>	24 April 2025	

PURPOSE OF THE REPORT

To report to Council on those virements / transfer of funds that have taken place during the quarter, in accordance with the Virement Policy of the municipality.

BACKGROUND/DISCUSSION

A “**virement**” is the process of transferring an approved budget allocation from one operating line item or capital project to another, with the approval of the relevant Manager. It allows limited flexibility in the use of budgeted funds to enable management to act on occasions such as disasters, unforeseen expenditure, savings, etc., as they arise, to accelerate service delivery in a financially responsible manner.

FINANCIAL IMPLICATIONS

Since virements are done within a specific vote and based on savings identified, there are no financial implications.

LEGAL REQUIREMENTS

Section 52(d) of MFMA

The Executive mayor of a municipality must, within thirty days of the end of each quarter submit a report to council on the implementation of the budget and the financial state of affairs of the municipality.

RECOMMENDED BY THE MUNICIPAL MANAGER

That cognisance be taken of the virements that have been considered or processed during the third quarter of the 2024/2025 financial year.

VIREMENT REGISTER THIRD QUARTER 2024/2025

Date	Ukey No	Item Description	Amount		Ref No	Directorate	Section
			Increase	Decrease			
6/8/2024	NEW	Own Transport	25,000.00		1	Community services	Traffic Management Services
6/8/2024	NEW	Accommodation	20,000.00		1	Community services	Traffic Management Services
6/8/2024	NEW	Daily Allowance	25,000.00		1	Community services	Traffic Management Services
6/8/2024	NEW	Food and Beverage	2,500.00		1	Community services	Traffic Management Services
6/8/2024	20230703047107	Traffic Signage		(72,500.00)	1	Community services	Traffic Management Services
20/08/2024	20230703047059	Seminars, Conference, Workshops and Events: National	5,000.00	(8,786.00)	2	Engineering Services	Director: Engineering Services
20/08/2024	NEW	Air Transport	8,786.00		2	Engineering Services	Director: Engineering Services
20/08/2024	20240627073676	Registration Fees:Professional and Regulatory bodi		(5,000.00)	2	Engineering Services	Electrical And Mechanical Engineering Services
20/08/2024	20230703047040	Registration Fees:Professional and Regulatory bodi	5,000.00		2	Engineering Services	Director: Engineering Services
20/08/2024	20230703047082	Operational cost: Professional Bodies, Membership a		(5,000.00)	2	Engineering Services	Electrical And Mechanical Engineering Services
27/08/2024	New	Maintenance of Building and Facilities		(500,000.00)	3	Planning and Development	Property Administration
27/08/2024	20220714033593	Maintenance of Building and Facilities	500,000.00		3	Planning and Development	Property Administration
28/08/2024	NEW	Outsourced : Catering Services	75,000.00		4	Community Services	Fire and Rescue
28/08/2024	20240627073304	Outsourced Services: Fire Services		(75,000.00)	4	Community Services	Fire and Rescue
12/9/2024	20220714035113	Daily Allowance	21,080.00		5	Engineering Service	Water Services: Water Purification
12/9/2024	20230703047113	Signage		(21,080.00)	5	Engineering Service	Water Services: Water Purification
8/10/2024	20230703047220	Own Transport	20,000.00		6	Economic Development and Planning	Economic development
8/10/2024	20230703047161	Daily Allowance	3,000.00		6	Economic Development and Planning	Economic development
8/10/2024	20220714035179	Food and beverages	3,000.00		6	Economic Development and Planning	Economic development
8/10/2024	20210714052410	Project Management		(26,000.00)	6	Economic Development and Planning	Economic development
8/10/2024	20210714053969	Materials and Supplies	537,790.75		7	Engineering Services	Roads, Stormwater and Building maintenance
8/10/2024	20230703045910	Maintenance of Unspecified Assets		(537,790.75)	7	Engineering Services	Roads, Stormwater and Building maintenance
8/10/2024	20230703042608	2X LDV D/CAB with CANOPY-Water Services	85,478.31		8	Engineering Services	Fleet management
8/10/2024	20230703045694	Replacement of AC pipes		(85,478.31)	8	Engineering Services	Purification, Demand and Loss control
8/10/2024	20240627067529	4x4 Replacement fire vehicle	300,000.00		9	Engineering Service	Fleet management
8/10/2024	20240627069313	Essential Tools, loose Gears and Equipment for Fire		(100,000.00)	9	Community Service	Public Saftey: fire services
8/10/2024	20240627069316	Hazmat PPE and Detection		(200,000.00)	9	Community Service	Public Saftey: fire services
8/10/2024	20240627073368	Electrical	65,157.50		10	Community Services	Integrated Waste Management Services
8/10/2024	20240627073358	Building		(65,157.50)	10	Community Services	Integrated Waste Management Services
8/10/2024	20210714052406	Business and Advisory: Human Resources	150,000.00		11	Corporate Services	Human resources management services
8/10/2024	20180712043164	Occupational Health and Safety		(150,000.00)	11	Corporate Services	Human resources management services
14/10/2024	20240627067836	Natures Valley Reservoir	1,010,000.00		12	Engineering Services	Purification, Demand and Loss Control
14/10/2024	20240627073111	Kurland Upgrade WTW		(1,010,000.00)	12	Engineering Services	Purification, Demand and Loss Control
25/10/2024	20240627073723	Food and Beverage	10,000.00		13	Council	Office of the Speaker
25/10/2024	20240627073709	Accommodation	15,000.00		13	Council	Office of the Speaker
25/10/2024	20220714034583	Standard rated	10,000.00		13	Council	Office of the Speaker
25/10/2024	20240627073677	Professional and Regulatory Bodies		(10,000.00)	13	Council	Office of the Speaker
25/10/2024	20230703046764	Materials and Supplies		(10,000.00)	13	Council	Office of the Speaker
25/10/2024	20240627073761	Uniform and Protective Clothing		(15,000.00)	13	Council	Office of the Speaker
9/10/2024	20230703047348	Hire Charges	300,000.00		14	Economic Development and Planning	Integrated Human Settlement
9/10/2024	20210714053978	Materials and Supplies		(300,000.00)	14	Economic Development and Planning	Integrated Human Settlement

11/10/2024	20241010985724	Masterplan	290,000.00		15	Community Services	Horticultural Services
11/10/2024	20180712043192	Electrical	150,000.00		15	Community Services	Facilities and Services Centres
11/10/2024	20220714035062	Travel and Subsistence:Domestic:Accommodation	40,000.00		15	Community Services	Beach Control and Beach front maintenance
11/10/2024	20210714052305	Clearing and Grass Cutting Services		(290,000.00)	15	Community Services	Horticultural Services
11/10/2024	20240627073385	Maintenance of unspecified assets		(150,000.00)	15	Community Services	Facilities and Services Centres
11/10/2024	20230703046695	Standard Rated		(40,000.00)	15	Community Services	Beach Control and Beach front maintenance
11/10/2024	NEW	Domestic food and Beverage	8,000.00		16	Corporate Services	Information and Communication Technology(ICT)
11/10/2024	20220714035208	Transport without operator own transport		(8,000.00)	16	Corporate Services	Information and Communication Technology(ICT)
11/10/2024	NEW	Travel and Subsistence Domestic Daily allowance	4,000.00		16	Corporate Services	Information and Communication Technology(ICT)
11/10/2024	20220714035084	Travel and Subsistence Domestic Accommodation		(4,000.00)	16	Corporate Services	Information and Communication Technology(ICT)
11/10/2024	20220714035097	Operational cost:Accommodation	320,000.00		17	Community services	Traffic management services
11/10/2024	20220714034905	Operational cost:Learnerships and Internships		(270,000.00)	17	Community services	Traffic management services
11/10/2024	20230703047117	Operational cost:Storage of Files(Archiving)		(50,000.00)	17	Community services	Traffic management services
11/10/2024	20230703046721	Operational cost:Consumables Standard Rated	100,000.00		17	Community services	Traffic management services
11/10/2024	20230703047107	Operational cost:Signage		(100,000.00)	17	Community services	Traffic management services
6/11/2024	20240627072555	Capital cost:Shelter at DLTC	10,000.00		18	Community services	Traffic management services
6/11/2024	20240627071378	Capital cost:Body Cams		(10,000.00)	18	Community services	Traffic management services
6/11/2024	20180712044207	Hire charges	100,000.00		19	Community services	Cemetery maintenance
6/11/2024	20230703046716	Standard Rated		(50,000.00)	19	Community services	Horticultural service
6/11/2024	20200629982908	Security services		(50,000.00)	19	Community services	Law enforcement and security services
13/11/2024	20241120013431	Catering services	20,000.00		20	Office of the Municipal Manager	Integrated developmennt plan(IDP)
13/11/2024	20230703045801	Project Management		(20,000.00)	20	Office of the Municipal Manager	Integrated developmennt plan(IDP)
12/11/2024	20241120011711	Learnership and Internship	1,400,000.00		21	Corporate services	Human resources management services
12/11/2024	20200629984485	Professional Bodies, membership		(1,400,000.00)	21	Corporate services	Human resources management services
14/11/2024	20230703045779	Accounting and Auditing Support	640,000.00		22	Finance	Revenue services
14/11/2024	20230703046886	Prepaid Electricity commission		(640,000.00)	22	Finance	Revenue services
14/11/2024	20241209995753	Organic and Building Refuse	300,000.00		23	Community services	Integrated Waste Management Services
14/11/2024	20200629982908	Security services		(300,000.00)	23	Community services	Law enforcement and security services
25/11/2024	20230703045813	Research and Advisory	170,480.00		24	Engineering services	Electrical and Mechanical Engineering services
25/11/2024	20230703045728	Meter Management		(170,480.00)	24	Engineering services	Electrical and Mechanical Engineering services
25/11/2024	20240627069313	Essential Tools, loose Gears and Equipment for Fire	100,000.00		25	Community Service	Public Saftey: fire services
25/11/2024	20240627069316	Hazmat PPE and Detection	200,000.00		25	Community Service	Public Saftey: fire services
25/11/2024	20240627067529	4x4 Replacement fire vehicle		(300,000.00)	25	Engineering services	Fleet management
25/11/2024	20200629984436	Professional and Regulatory bodies	60,000.00		26	Community services	Beach control and Beach front maintenance
25/11/2024	20230703045905	Maintenance of unspecified assets		(30,000.00)	26	Community services	Beach control and Beach front maintenance
25/11/2024	20220714033553	Electrical		(30,000.00)	26	Community services	Beach control and Beach front maintenance
25/11/2024	New	Own transport	25,000.00		26	Community services	Beach control and Beach front maintenance
25/11/2024	20230703046865	Assets less than the capitalisation threshold		(25,000.00)	26	Community services	Beach control and Beach front maintenance
25/11/2024	New	Lab services	50,000.00		26	Communit services	Beach control and Beach front maintenance
25/11/2024	20220714033531	Building		(50,000.00)	26	Communit services	Beach control and Beach front maintenance
25/11/2024	New	Maintenance of equipment	13,000.00		27	Finance	Budget and Reporting
25/11/2024	20240627073618	Corporate and Municipal activities		(10,000.00)	27	Finance	Budget and Reporting
25/11/2024	20240627073685	National		(3,000.00)	27	Finance	Budget and Reporting
5/12/2024	20230703047315	Workmen's Compensation Fund	6,000.00		28	Corporate	Human Resources Management Services
5/12/2024	20210714052406	Human Resources		(6,000.00)	28	Corporate	Human Resources Management Services
5/12/2024	20240627073342	Forensic Investigators	600,000.00		29	Office of the Municipal Manager	Internal Audit
5/12/2024	20240627073300	Accounting and Auditing		(600,000.00)	29	Office of the Municipal Manager	Internal Audit

10/12/2024	20210714054801	Hire Charges	4,000.00	30	Office of the Municipal Manager	Integrated Development Plan
10/12/2024	20220714034707	Corporate and Municipal Activities	(4,000.00)	30	Office of the Municipal Manager	Integrated Development Plan
10/12/2024	20200629984760	Hire charges	20,000.00	31	Council	Office of the Speaker
10/12/2024	20240627073740	Own Transport	(20,000.00)	31	Council	Office of the Speaker
10/12/2024	20230703042608	2X LDV D/CAB With Canop -Water services	51,550.00	32	Engineering services	Fleet Management
10/12/2024	20240627067547	1 x New TLB	(51,550.00)	32	Engineering services	Fleet Management
10/12/2024	20240627067574	1 X Hatchback corporate	7,000.00	32	Engineering services	Fleet Management
10/12/2024	20240627067541	1 x New LDV with Canop- Revenue	(7,000.00)	32	Engineering services	Fleet Management
11/12/2024	20240627073335	Research and Advisory	200,000.00	33	Corporate Services	Human Resources Management services
11/12/2024	20240627073324	Medical Examination	(200,000.00)	33	Corporate Services	Human Resources Management services
11/12/2024	20220714035196	Own Transport	50,000.00	34	Corporate Services	Human Resources Management Services
11/12/2024	20180712043164	Occupational Health and Safety	(50,000.00)	34	Corporate Services	Human Resources Management Services
17/12/2024	20200629983676	Overtime Non Structured	150,000.00	35	Corporate Services	Communication
17/12/2024	20201008033935	Overtime Nightshift	(80,000.00)	35	Corporate Services	Communication
17/12/2024	20230703046446	Standby allowance	(70,000.00)	35	Corporate Services	Communication
10/1/2025	20220714033618	Maintenance of Equipment	122,944.00	36	Economic Developemtn and Planning	Property Administration
10/1/2025	20220714033593	Maintenance of Building and Facilities	(122,944.00)	36	Economic Developemtn and Planning	Property Administration
20/01/2025	20220714035097	Accommodation	490,000.00	37	Community Services	Traffic Management Services
20/01/2025	20220301002031	Maintenance of Building and Facilities	(100,000.00)	37	Community Services	Beach Control and Beach Front Maintenance
20/01/2025	20220714033594	Maintenance of Building and Facilities	(80,000.00)	37	Community Services	Integrated Waste Management Services
20/01/2025	20230703046720	Standard rated	(310,000.00)	37	Community Services	Integrated Waste Management Services
21/01/2025	New	Food and Beverages served	5,000.00	38	Corporate Services	Communications Intergovernmental relations and Public Participation
21/01/2025	20230703047203	Own Transport	(5,000.00)	38	Corporate Services	Communications Intergovernmental relations and Public Participation
24/01/2025	20240627073300	Accounting and Auditing	150,000.00	39	Office of the Municipal Manager	Internal Audit
24/01/2025	20250124032038	Learnerships and Internships	(150,000.00)	39	Office of the Municipal Manager	Internal Audit
27/01/2025	20230703046729	Standard rated	14,000.00	40	Council	Office of the deputy mayor
27/01/2025	20230703047216	Own Transport	(14,000.00)	40	Council	Office of the deputy mayor
27/01/2025	20230703042608	2x LDV D/CAB with CANOPY- Water services	1,000.00	41	Engineering services	Fleet management
27/01/2025	20230703045694	Replacement of AC PIPES	(1,000.00)	41	Engineering services	Purification demand and Loss control
27/01/2025	20240627067541	1 x LDV with CANOPY- Meter readers	1,000.00	41	Engineering services	Fleet management
27/01/2025	20240627073144	New Street lights	(1,000.00)	41	Engineering services	Electrification and Mechanical engineering services
27/01/2025	20240627067529	4x4 Replacement Fire Vehicle	50,000.00	42	Engineering services	Fleet management
27/01/2025	20240627069313	Essential tools, loose gears and Equipment	(50,000.00)	42	Community services	Fire and Rescue
27/01/2025	20240627069313	Essential tools, loose gears and Equipment	50,000.00	42	Community services	Fire and Rescue
27/01/2025	20240627067529	4x4 Replacement Fire Vehicle	(50,000.00)	42	Engineering services	Fleet management
29/01/2025	20220714035113	Daily Allowance	78,240.00	43	Engineering services	Purification, Demand and Loss control
29/01/2025	20230703047068	National	(10,540.00)	43	Engineering services	Purification, Demand and Loss control
29/01/2025	20240627073736	Own Transport	(31,620.00)	43	Engineering services	Water and Waste Water retification
29/01/2025	20230703047127	Municipal Activities	(10,540.00)	43	Engineering services	Purification, Demand and Loss control
29/01/2025	20230703047065	National	(10,000.00)	43	Engineering services	Purification, Demand and Loss control
29/01/2025	20230703046867	Assets less than the Capitalisation Threshold	(10,540.00)	43	Engineering services	Purification, Demand and Loss control
29/01/2025	20240627073704	Munici	(5,000.00)	43	Engineering services	Purification, Demand and Loss control
29/01/2025	New	Catering services	20,000.00	44	Office of the MM	Internal Audit
29/01/2025	20240627073300	Accounting and Auditing	(20,000.00)	44	Office of the MM	Internal Audit
29/01/2025	20240627067529	New 4X4 FIRE Tanker	300,000.00	45	Engineering services	Fleet management
29/01/2025	20230703045649	SCADA SYSTEM	(300,000.00)	45	Engineering services	Electrical and Mechanical services
29/01/2025	20220714035065	Accommodation	50,000.00	46	Financial services	Budget and treasury office
29/01/2025	20240627073720	Food and Beverage(served)	25,000.00	46	Financial services	Budget and treasury office

29/01/2025	20240627073733	Own Transport	25,000.00	46	Financial services	Budget and treasury office
29/01/2025	20230703046880	External Audits Fees	(100,000.00)	46	Financial services	Budget and treasury office
19/03/2025	20230703047365	Grant in Aid	225,000.00	47	Council	Executive Mayor
19/03/2025	20230703047357	Grant in Aid	(90,000.00)	47	Council	Executive Mayor
19/03/2025	20230703047379	Sport councils	(100,000.00)	47	Council	Executive Mayor
19/03/2025	20230703047009	Learnerships and Internships	(35,000.00)	47	Council	Deputy Executive Mayor
24/03/2025	20250303995678	Catering services	8,000.00	48	Corporate services	Communications
24/03/2025	New	Accommodation	14,000.00	48	Corporate services	Communications
24/03/2025	20250303995983	Learning, Training Support Material	(8,000.00)	48	Corporate services	Communications
24/03/2025	20250121054031	Food and Beverage(served)	(5,000.00)	48	Corporate services	Communications
24/03/2025	20250303995980	Uniform and Protective Clothing	(5,000.00)	48	Corporate services	Communications
24/03/2025	20250303995978	Food and Beverage(served)	(3,250.00)	48	Corporate services	Communications
24/03/2025	20230703047203	Own Transport	(750.00)	48	Corporate services	Communications

Section 2: Finance

ITEM C/2/278/04/25

SECTION 52(d) REPORT FOR THE QUARTER ENDING MARCH 2025

Portfolio Comm.: Finance & Corporate Services

Demarcation: All Wards

File Ref: 9/1/3/4

Delegation: Council

Attachment: Annexure “A” – Quarterly Budget Statement Q3
Annexure “B” – C Schedule Q3
Annexure “C” – SDBIP Q3

Report from: Acting Director Financial Services

Date: 24 April 2025

PURPOSE OF THE REPORT

The purpose of this report is to inform Council on the implementation of the budget and the financial state of affairs of the municipality for the Quarter that ended 31 March 2025.

BACKGROUND/DISCUSSION

This report deals with the Quarter that ended 31 March 2025 and reflects the implementation of the budget, and the state of the municipality’s financial affairs

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

The quarterly report to council was drafted in accordance with the budget and reporting regulations and corresponds with the quarterly Section 52(d) reporting, Schedule “C” as submitted to Treasury as per the MFMA reporting timeline.

SUMMARY OF FINANCIAL STATE OF AFFAIRS FOR THE QUARTER ENDED 31 MARCH 2025

The report as attached hereto can be summarized as follows:

1. FINANCIAL POSITION

Assets

Current Assets at the end of the quarter amounted to R 639.7 Million, consisting of the major contributors which is Receivables from exchange and non-exchange, as well as Cash and Cash equivalents.

Section 2: Finance

The municipality reports total short-term investments at R 209 million and a bank balance of R22.2 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

Non-current assets, which includes Property Plant and equipment amounts to R 1,381 Billion at March 2025.

In total assets amount to R 2,020 Billion as at end March 2025.

Liabilities

Current liabilities at quarter end equates to R 379.4 million consisting of the major contributors such as the current Borrowing Costs, Provisions and Trade Creditors.

Non-current liabilities amount to R189.2 million as at 31 March 2025. It consists of Long-Term Borrowing and Provisions.

Net Assets

Net assets for the month amount to R1,452 Billion as at 31 March 2025.

Conclusion on financial position

The financial position as at 31 March 2025 is above the best practice benchmark at 4.17:1 meaning current assets are 4.17 times more than current liabilities. (The best practice benchmark is between 2 and 3).

2. FINANCIAL PERFORMANCE

Revenue

Total YTD revenue received at the end of quarter 3 equates to R706.3 million which represents 72% of the total operating revenue budget for the year.

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

Property Rates: R15.7 million and when comparing the YTD actual to the YTD budget, the revenue source is adequately performing.

Service Charges – Electricity: Revenue from electricity for the quarter amounts to R18.8 million. The anticipated budgeted revenue amounted to R194.4 million, while actuals at month end has a balance of R192.9 million, translating to the Revenue source slightly underperforming. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods. Focus has now shifted towards the effect of SSEG on our consumption patterns as various residents are now opting for solar installations, the true effect of SSEG by means of rooftop solar installations is still to be determined as many residents have yet to register the installations with the municipality. Bitou Municipality has recently updated its cost of supply study on electricity which will see a change in our tariff structure going into the new financial year.

Section 2: Finance

Service Charges – Water Revenue: Water revenue as at end of March 2025 amounts to R71 million while YTD budget amounts to R69 million which means this revenue source is overperforming. As we are entering the off-peak period a decrease in consumption is expected.

Service Charges – Sanitation Revenue: A negative YTD variance of 7%, which mainly relates to journals still to be posted for revenue forgone that included VAT. It is expected that the revenue enhancement program will add to increasing the revenue source over the remainder of the budget period. The revenue item will be monitored as it was performing adequately at the end of the previous financial year.

Service Charges – Refuse revenue: A negative YTD variance of 8%, which similarly to Sanitation Services is due to the Revenue Forgone journals that still need to be processed to remove the VAT billed. The shortage of refuse bins to implement the changes is also a matter of concern. A concerted effort will need to be made in the remainder of the financial year to ensure this revenue source is performing adequately.

Rental from Fixed Assets – A negative YTD variance of 12% is reported. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict, however it is expected that this revenue source will come in-line as we approach the end of the financial year, however it is expected that this revenue source will come in-line as we approach the end of the financial year

Interest earned – outstanding debtors: A negative YTD variance of 8% is recorded. Although the interest on outstanding debtors is under performing, it is a positive sign as it means customers are paying their accounts.

Fines, penalties and forfeits: A positive YTD variance of 12%, which can be ascribed to revenue recognition done for the month of February 2025. The revenue for the month of March 2025 will be recognised as part of the April 2025 monthly reporting, as the reports are sent to the Municipality on the 7th working day. This revenue source has been adjusted to be in line with actual performance and projected revenue still to be collected.

Sale of Goods and rendering of Services: A negative YTD variance of positive YTD variance of 12%, which can be ascribed to revenue recognition done for the month of February 2025. The revenue for the month of March 2025 will be recognised as part of the April 2025 monthly reporting, as the reports are sent to the Municipality on the 7th working day. This revenue source has been adjusted to be in line with actual performance and projected revenue still to be collected

Expenditure

The total expenditure to date at the end of quarter 3 is R568.9 Million which represents 58% of the total operating expenditure budget for the year.

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

Employee cost: A negative YTD budget variance of budget variance of 21% is reflected. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date, coupled with employee benefits provisions that will be processed at year-end.

Section 2: Finance

Bulk Purchases - Electricity: Eskom payments for the quarter ended March 2025, amounts to R156.6 million. All payments are in respect of February invoices. March 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 7%.

Contracted services: As at end of March 2025 amounts to R48.9 million and is under-performing by 38% when compared to the YTD budget of R78.6 million. It is expected that this category of expenditure will increase at the end of the financial year.

Transfers and Subsidies: Expenditure as at end of March 2025 amounts R8.2 million when compared to the YTD budget of R7.4 million. An overperformance is reported for the month and expenditure falling under this category include grant-in-aid, payment to the shark spotter programme and our contribution to the regional landfill site.

Operational Cost: A negative YTD budget variance of 21% is recorded. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity.

Conclusion on financial performance

In total for quarter ending March 2025 amounts to R10.6 million with a YTD actual of 137.4 million, compared to the R11.9 million anticipated budgeted revenue for the year. This, however, exclude revenue from capital contributions.

3.DEBTORS MANAGEMENT

The debtors' book of the municipality reflects R 305.3 million on outstanding debtors older than 121 days and a total outstanding amount of R 380.1 million.

The contributors to the outstanding debt remain the household debt which represent 95.45% of total debt, followed by businesses with 2.88% and organs of state contributing 1.67%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arrears and applying water restrictions in arrears where Eskom is the electricity distributor. Customers are informed prior to these actions being implement by way of a disconnection notice. Disconnection notices are sent monthly out to all customers with outstanding accounts after the due date which is 7th of every month. An anomaly was detected in this month's reporting relating to January that has been corrected, the annual collection rate remains unchanged.

The collection rate for the quarter ending March 2025 is 83%.

4. CREDITORS MANAGEMENT

The Municipality reports R24 000 trade creditors in March 2025, all of these are older than 30 days.

Section 2: Finance

FINANCIAL IMPLICATIONS

Financial implications are attached on Annexures A&B

RELEVANT LEGISLATION

The Municipal Finance Management Act – No. 56 of 2003 Section 52(d) quarterly budget statements.
Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations (MBRR)

RECOMMENDED BY MUNICIPAL MANAGER

That the Section 52(d) report for the quarter ending 31 March 2025, be noted.



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

Table of Contents

Glossary	3
Legislative Framework	5
Section 1 – Quarter 3 Report	5
Section 2 – Resolutions	5
Section 3 – Executive Summary	5
Section 4 – In-year budget statement tables	9
Section 5 – Debtors’ analysis	17
Section 6 – Creditors' age analysis	19
Section 7 – Investment portfolio analysis.....	20
Section 8 – Grant Performance	21
Municipal manager’s quality certification.....	22

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

PART 1 – IN-YEAR REPORT

Section 1 – Quarter 3 Report

1.1 In-Year Report – Monthly Budget Statement

The report outlines the financial performance and position of the municipality for the quarter ended March 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 3rd quarter amounts to R 170.2 million, however total short-term investments equate to R 209 million and the municipality has a healthy bank balance of R22.2 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation. The municipality on average requires an amount in excess of R65 million to cover its monthly operational expenditure, this includes the cost associated with the payment of employee cost and suppliers. It however excludes payments made to suppliers for capital assets.

Section 2 – Resolutions

IN-YEAR REPORTS 2024/2025

This is the resolution that will be presented to Council when the In-Year Report is tabled:

RECOMMENDATION:

- That Council notes the quarterly budget statement and supporting documentation for the quarter ended 31 March 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.

BITOU LOCAL MUNICIPALITY

Consolidated performance

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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	44 431	388 858	397 056	(8 198)	-2%	531 527
Service charges - Electricity		230 904	262 129	259 136	18 816	192 996	194 352	(1 356)	-1%	259 136
Service charges - Water		87 795	90 492	92 029	8 230	71 044	69 022	2 023	3%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	6 842	55 830	59 718	(3 888)	-7%	79 624
Service charges - Waste management		44 964	53 852	50 983	4 019	35 234	38 237	(3 003)	-8%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	348	5 629	5 439	190	3%	10 072
Agency services		2 498	2 840	2 840	245	1 829	2 130	(302)	-14%	2 840
Interest earned from Receivables		13 243	13 870	12 458	3 877	8 554	9 343	(789)	-8%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	49	1 068	1 207	(139)	-12%	1 610
Licence and permits		1 427	565	661	82	1 038	496	542	109%	661
Operational Revenue		7 415	2 800	9 667	1 242	8 282	7 776	506	7%	9 667
Non-Exchange Revenue		432 046	442 000	455 351	22 146	317 436	329 284	(11 848)	-4%	455 351
Property rates		178 261	191 257	193 250	15 701	143 855	144 938	(1 083)	-1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 003	1 080	1 923	178%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	2 009	33 188	29 636	3 552	12%	52 397
Licence and permits		-	796	796	-	-	597	(597)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 363	6 178	125 295	140 918	(15 622)	-11%	187 363
Interest		2 292	1 844	2 202	(3 017)	1 655	1 652	3	0%	2 202
Operational Revenue		14 750	14 835	13 953	1 156	10 439	10 464	(25)	0%	13 953
Gains on disposal of Assets		-	3 950	3 950	-	-	-	-	-	3 950
Other Gains		8 370	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		909 728	973 266	986 878	66 577	706 295	726 341	(20 046)	-3%	986 878
Expenditure By Type										
Employee related costs		312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617
Remuneration of councillors		7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	15 279	156 632	168 719	(12 088)	-7%	224 959
Inventory consumed		16 652	18 699	20 641	698	11 130	15 205	(4 075)	-27%	20 641
Debt impairment		28 480	19 001	19 001	-	-	-	-	-	19 001
Depreciation and amortisation		48 851	40 002	40 002	3 998	30 666	30 001	665	2%	40 002
Interest		20 922	14 063	13 917	5	7 298	10 437	(3 139)	-30%	13 917
Contracted services		77 655	103 758	115 272	4 529	48 969	78 443	(29 474)	-38%	115 272
Transfers and subsidies		9 208	12 283	10 871	357	8 231	7 441	790	11%	10 871
Irrecoverable debts written off		74 426	61 150	61 150	3 949	22 208	45 862	(23 654)	-52%	61 150
Operational costs		76 823	91 144	91 300	2 917	54 233	68 334	(14 101)	-21%	91 300
Losses on Disposal of Assets		3 217	-	-	-	-	-	-	-	-
Other Losses		111	-	-	-	-	-	-	-	-
Total Expenditure		874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/(Deficit)		35 558	2 389	3 270	10 603	137 416	11 851	125 566	0	3 270
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	(0)	91 558
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) after income tax		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) attributable to municipality		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) for the year		85 897	133 243	94 828	51 542	185 516	80 764			94 828

BITOU LOCAL MUNICIPALITY

Revenue by Source

Property Rates

Property rates for the quarter amounts to R46.7 million and when comparing the YTD actual to the YTD budget, the revenue source is adequately performing.

Electricity

Revenue from electricity for the quarter amounts to R67.3 million. The anticipated budgeted revenue amounted to R194.4 million, while actuals at the end of the quarter has a balance of R192.9 million, translating to the Revenue source also adequately performing. Electricity revenue is influenced by fluctuating consumption during peak and off-peak periods. Focus has now shifted towards the effect of SSEG on our consumption patterns as various residents are now opting for solar installations, the true effect of SSEG by means of rooftop solar installations is still to be determined as many residents have yet to register the installations with the municipality. Bitou Municipality has recently updated its cost of supply study on electricity which will see a change in our tariff structure going into the new financial year.

Water Service

Water revenue as at end of March 2025 amounts to R71 million while YTD budget amounts to R69 million which means this revenue source is overperforming. As we are entering the off-peak period a decrease in consumption is expected.

Sanitation Service

Sanitation revenue amounts to R55.8 million while YTD budget amounts to R59.7 million. This translates to an 7% under-performance for this category of revenue which mainly relates to journals still to be posted for revenue forgone that included VAT. Another contributing factor to the under-performance is underbilling of businesses and large users as well as various anomalies in respect of the level of service rendered compared to the charges applied. It is expected that the revenue enhancement program will add to increasing the revenue source over the remainder of the budget period. The revenue item will be monitored as it was performing adequately at the end of the previous financial year

Refuse Service

Refuse revenue as at the end of March 2025 amounts R35.2 million while the YTD budget amounts to R38.2 million. This is an under performance of 8%, which similarly to Sanitation Services is due to the Revenue Forgone journals that still need to be processed to remove the VAT billed. The shortage of refuse bins to implement the changes is also a matter of concern. A concerted effort will need to be made in the remainder of the financial year to ensure this revenue source is performing adequately.

Rental from Fixed Assets

The revenue for Rental from Fixed Assets at the end of quarter 3 amounts to R1.2 million. This source of revenue is underperforming by 12%, which translates to a monetary value of R139 000. Revenue from this source is dependent on the community's need to make use of municipality's various facilities and it can be difficult to predict.

Interest earned on external investment and outstanding debtors

Interest earned on external investment and outstanding debtors' revenue at the end of March 2025 amounts to R7.4 million and R8.6 million respectively, which in turn equates to a 21% and 8% under-performance of the revenue source, considering the amount invested, the investment revenue is expected to meet the budgeted target at the end of the financial year.

BITOU LOCAL MUNICIPALITY

Revenue for fines, penalties and forfeits

Revenue from Fines as at end of quarter 3 amounts to R33.2 million compared to the anticipated budgeted revenue of R29.6 million. This is an overperformance of 12%. This revenue source has been adjusted to be in line with actual performance and projected revenue still to be collected.

Transfers and Subsidies

Transfers have been recognised as at the end of March 2025 amounting to R125.3 million. It is anticipated that this result may come in-line with the budgetary predictions during the remainder of the financial year.

Sale of Goods and Rendering of Services

Revenue collected as at end of quarter 3 amounts to R5.6 million compared to an anticipated R5.4 million. This revenue source includes items such as building plan approval fees, town planning, fire services, staff housing etc.

Operational revenue

Revenue collected as at the end of March 2025 amounts to R8.3 million compared to an anticipated R7.8 million. The major contributor for this revenue source is development charges.

Total revenue for the quarter ending March 2025 amounts to R66.6 million with a YTD actual of R706.3 million, compared to the R726.3 million anticipated budgeted revenue for the year. This, however, exclude revenue from capital contributions.

Expenditure

Employee related cost

Employee related cost for the quarter ending March 2025 amounts to R72.8 million, with an actual YTD figure of R223.8 million. When comparing this to the YTD budget, R284.1 million, it translates to an under performance of 21%. The main factor contributing to the under-spending remains the vacant positions that have not been filled to date, coupled with employee benefits provisions that will be processed at year-end.

Remuneration of councillors

Remuneration of councillors as at end of quarter 3 amounts to R5.7 million. This expenditure item is underperforming by 3% for the month, however the monetary difference amounts to R205 000.

Bulk Purchases

Eskom payments for the quarter ended March 2025, amounts to R156.6 million. All payments are in respect of February invoices. March 2025 accounts will be forming part of next month's reporting. Currently this expenditure item is underperforming by 7%.

Depreciation

Depreciation is adequately performing and up to date.

Inventory Consumed

Expenditure for this item, for the quarter ending March 2025, amounts to R9.4 million while the YTD budget amounts to R13.5 million. This expenditure item is under-performing by 31% when compared to the YTD budget. This expenditure type relates to the consumption of materials and supplies/inventory at the stores used in operational and maintenance activities and is dependent on the rate at which operational and maintenance activities proceed.

BITOU LOCAL MUNICIPALITY

Contracted Services

Expenditure as at end of quarter 3 amounts to R21.6 million and is under-performing by 38% when compared to the YTD budget of R78.6 million. It is expected that this category of expenditure will increase at the end of the financial year.

Transfers and subsidies

Expenditure as at end of March 2025 amounts R8.2 million when compared to the YTD budget of R7.4 million. An overperformance is reported for the month and expenditure falling under this category include grant-in-aid, payment to the shark spotter programme and our contribution to the regional landfill site.

Operational Cost

Operational Cost as at end of March 2025 amounts to R54.2 million while the YTD budget amounts to R68.3 million, which translates to an under performance of 21%. This includes items such as the rental expenses for offices, accommodation, insurance, travel and subsistence and telephone accounts. Some of the major contributors to this expenditure category is postage cost, external audit fees, bank charges and commission on prepaid electricity.

Total expenditure as at end of quarter 3 amounts to R568.9 million in comparison to an anticipated expenditure budget of R714.5 million.

Conclusion on Financial Position and performance

The municipality is reporting a Surplus for the quarter of R47.7 million. 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. The liquidity position has improved from previous quarters; however, a concerted effort is still necessary for the municipality to achieve financial sustainability.

The implementation of the financial recovery plan, especially the revenue enhancement strategy, receives dedicated attention to aid in the financial turnaround and to ensure that financial viability and long-term sustainability will be attained.

Section 4 – In-year budget statement tables

4.1 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 31 March 2025.

BITOU LOCAL MUNICIPALITY

WC047 Bitou - Table C1 Monthly Budget Statement Summary - Q3 Third 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	15 701	143 855	144 938	(1 083)	-1%	193 250
Service charges	431 020	486 846	481 772	37 907	355 104	361 329	(6 224)	-2%	481 772
Investment revenue	13 203	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 363	6 178	125 295	140 918	(15 622)	-11%	187 363
Other own revenue	120 740	105 822	112 045	6 112	74 685	69 820	4 865	7%	112 045
Total Revenue (excluding capital transfers and	909 728	973 266	986 878	66 577	706 295	726 341	(20 046)	-3%	986 878
Employee costs	312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617
Remuneration of Councillors	7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
Depreciation and amortisation	48 851	40 002	40 002	3 998	30 666	30 001	665	2%	40 002
Interest	20 922	14 063	13 917	5	7 298	10 437	(3 139)	-30%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 600	15 977	167 762	183 924	(16 163)	-9%	245 600
Transfers and subsidies	9 208	12 283	10 871	357	8 231	7 441	790	11%	10 871
Other expenditure	260 712	275 053	286 722	11 395	125 410	192 640	(67 230)	-35%	286 722
Total Expenditure	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/(Deficit)	35 558	2 389	3 270	10 603	137 416	11 851	125 566	1060%	3 270
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	-30%	91 558
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Capital transfers recognised	44 924	107 616	87 112	12 346	55 798	65 334	(9 537)	-15%	87 112
Borrowing	35 920	50 033	35 125	2 951	10 988	26 343	(15 355)	-58%	35 125
Internally generated funds	23 434	25 511	28 843	4 120	11 470	21 522	(10 052)	-47%	28 843
Total sources of capital funds	104 279	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Financial position									
Total current assets	560 528	280 234	338 033		342 262				606 454
Total non current assets	1 333 926	1 415 909	1 445 004		1 380 541				1 445 004
Total current liabilities	442 316	200 653	211 220		82 006				479 641
Total non current liabilities	192 078	199 510	216 846		189 232				216 846
Community wealth/Equity	1 260 061	1 242 834	1 393 387		1 451 565				1 393 387
Cash flows									
Net cash from (used) operating	-	153 694	119 145	44 838	92 786	85 327	(7 459)	-9%	831 834
Net cash from (used) investing	-	(179 210)	(152 130)	(19 417)	(78 256)	116 949	195 205	167%	160 030
Net cash from (used) financing	-	50 033	40 545	(196)	(9 780)	-	9 780		40 545
Cash/cash equivalents at the month/year end	-	84 258	172 992	-	170 183	367 709	197 526	54%	1 197 841
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	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115
Creditors Age Analysis									
Total Creditors	-	1	22	-	-	0	-	-	24

BITOU LOCAL MUNICIPALITY

Financial Performance Expenditure by Municipal Vote

Revenue by vote

The performance of revenue by vote as at end March 2025 amounts to R107.5 million, this is an under-performance of 5.1%. The detailed explanation on the revenue per item can be found in executive summary.

Expenditure by vote

The expenditure by vote as at March 2025 amounts R55.9 million. The total expenditure budget is under performing by 20.4%.

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third 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	-	6 184	2 253	3 931	174,5%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	64	21 083	49 922	(28 839)	-57,8%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	11 874	103 093	100 235	2 857	2,9%	150 153
Vote 4 - Corporate Services		2 368	19	539	458	686	328	358	109,2%	539
Vote 5 - Financial Services		209 749	224 929	227 275	13 896	176 179	170 906	5 273	3,1%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	29 304	36 757	59 836	(23 079)	-38,6%	82 115
Vote 7 - Engineering Services		482 449	544 481	548 786	51 920	410 412	411 773	(1 361)	-0,3%	548 786
Total Revenue by Vote	2	959 939	1 104 120	1 078 436	107 516	754 394	795 254	(40 859)	-5,1%	1 078 436
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	945	8 739	9 555	(816)	-8,5%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 921	2 392	16 983	25 334	(8 351)	-33,0%	33 921
Vote 3 - Community Services		249 539	252 128	253 735	10 403	138 106	186 111	(48 005)	-25,8%	253 735
Vote 4 - Corporate Services		66 195	89 641	101 812	5 888	57 469	76 358	(18 890)	-24,7%	101 812
Vote 5 - Financial Services		59 748	70 683	71 444	3 162	38 589	50 178	(11 589)	-23,1%	71 444
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	2 050	28 372	38 898	(10 526)	-27,1%	61 180
Vote 7 - Engineering Services		412 044	461 348	448 674	31 133	280 621	328 055	(47 434)	-14,5%	448 674
Total Expenditure by Vote	2	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20,4%	983 608
Surplus/ (Deficit) for the year	2	85 769	133 243	94 828	51 542	185 516	80 764	104 752	129,7%	94 828

BITOU LOCAL MUNICIPALITY

Capital expenditure

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third 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	762	3 162	4 096	(933)	-23%	5 461
Vote 4 - Corporate Services		256	868	828	111	426	621	(194)	-31%	828
Vote 7 - Engineering Services		41 212	143 726	118 509	15 527	62 604	88 881	(26 277)	-30%	118 509
Total Capital Multi-year expenditure	4,7	45 103	149 999	124 797	16 400	66 193	93 598	(27 405)	-29%	124 797
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	-	731	37	37	548	(511)	-93%	731
Vote 3 - Community Services		1 021	3 796	2 543	215	678	1 907	(1 229)	-64%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 214	116	994	800	194	24%	1 214
Vote 5 - Financial Services		33	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		56 191	28 073	21 796	2 648	10 354	16 347	(5 993)	-37%	21 796
Total Capital single-year expenditure	4	59 208	33 161	26 283	3 017	12 063	19 602	(7 539)	-38%	26 283
Total Capital Expenditure	3	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 550	2 580	7 303	7 802	(499)	-6%	10 550
Executive and council		149	-	731	37	37	548	(511)	-93%	731
Finance and administration		17 073	9 350	9 819	2 543	7 266	7 254	12	0%	9 819
Community and public safety		4 207	6 302	7 253	1 232	3 665	5 440	(1 775)	-33%	7 253
Community and social services		3 909	304	1 798	470	470	1 349	(878)	-65%	1 798
Sport and recreation		-	4 455	4 455	762	3 114	3 341	(228)	-7%	4 455
Public safety		298	1 542	1 000	-	81	750	(669)	-89%	1 000
Economic and environmental services		12 288	47 401	43 527	7 181	23 545	32 645	(9 100)	-28%	43 527
Planning and development		301	-	-	-	-	-	-	-	-
Road transport		11 987	47 401	43 527	7 181	23 545	32 645	(9 100)	-28%	43 527
Trading services		70 593	120 108	89 750	8 423	43 743	67 313	(23 570)	-35%	89 750
Energy sources		19 492	26 065	15 658	-	3 298	11 744	(8 446)	-72%	15 658
Water management		33 290	45 070	33 855	3 473	16 907	25 391	(8 484)	-33%	33 855
Waste water management		17 811	46 673	39 488	4 950	23 363	29 616	(6 252)	-21%	39 488
Waste management		-	2 300	750	-	175	562	(387)	-69%	750
Total Capital Expenditure - Functional Classification	3	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Funded by:										
National Government		29 398	29 331	29 331	2 823	16 916	21 998	(5 082)	-23%	29 331
Provincial Government		15 527	78 285	57 782	9 523	38 882	43 336	(4 454)	-10%	57 782
Transfers recognised - capital		44 924	107 616	87 112	12 346	55 798	65 334	(9 537)	-15%	87 112
Borrowing	6	35 920	50 033	35 125	2 951	10 988	26 343	(15 355)	-58%	35 125
Internally generated funds		23 434	25 511	28 843	4 120	11 470	21 522	(10 052)	-47%	28 843
Total Capital Funding	7	104 279	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080

BITOU LOCAL MUNICIPALITY

Capital Expenditure Analysis

Capital Expenditure for the quarter equals R19 416 952.54, which results in a 52% spending when comparing it to the YTD budget.

It should be noted that some of the approved capital projects still reflect a 0% spending even after being adjusted downward or shifted to the new financial year as part of the Mid-term adjustment budget. The remaining projects are projects that are underway and payment for work done will only reflect in subsequent months.

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

Capital Grants Analysis

Grants	Original Budget	Amended Budget	Q1-YTD Expenditure	Q2-YTD Expenditure	Q3-YTD Expenditure
MIG	18 895 912,00	18 895 912,00	3 585 591,57	8 494 685,76	14 131 186,98
WATER SERVICE INFRASTRUCTURE GRANT	10 434 783,00	10 434 783,00	-	1 582 362,83	2 784 373,87
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP GRANT	16 650 000,00	10 027 000,00	9 000,00	607 975,00	1 253 607,89
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
FIRE SERVICES CAPACITY GRANT	980 000,00	980 000,00	-	-	980 000,00
LIBRARY CONDITIONAL GRANT	304 345,00	304 348,00	-	-	-
AFR	25 510 549,00	28 593 211,00	94 950,00	4 141 513,78	11 470 078,97
BORROWINGS	50 033 373,00	35 374 692,00	18 785,16	4 160 417,02	10 988 228,41
TOTAL	183 159 962,00	151 080 216,00	4 937 055,07	38 611 352,72	78 255 897,89

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

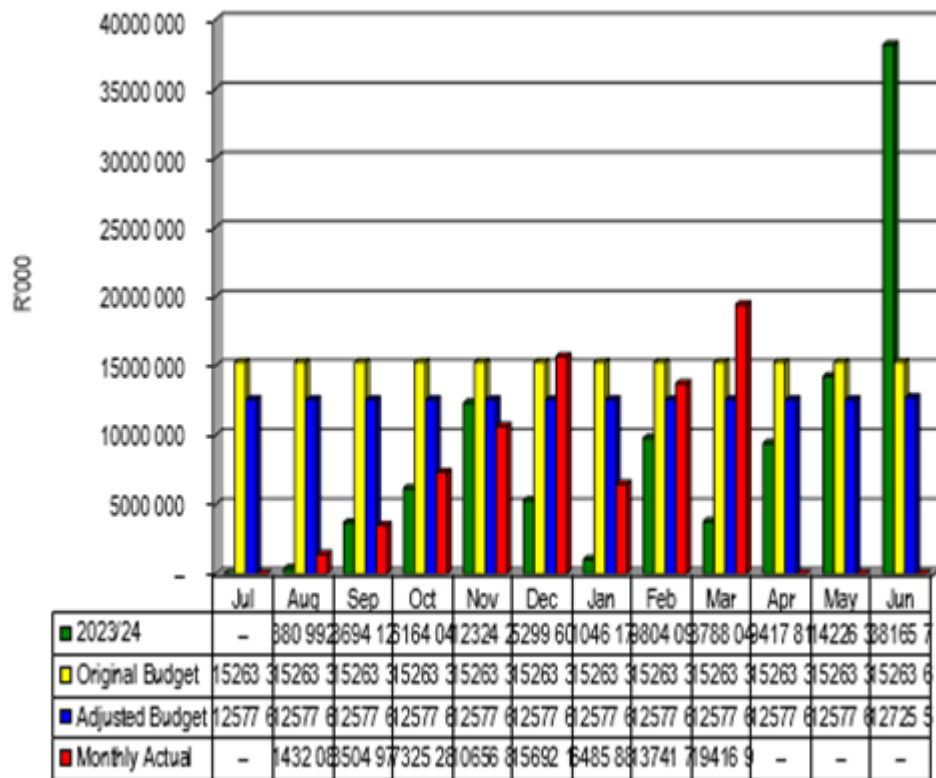
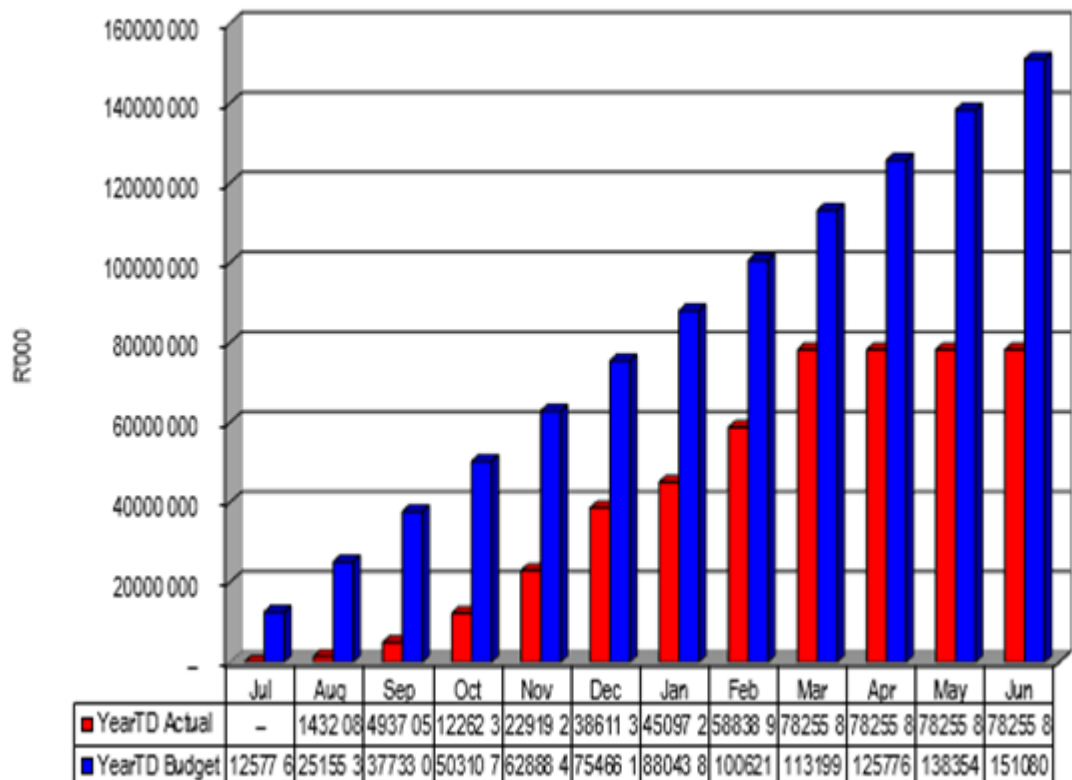


Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BITOU LOCAL MUNICIPALITY

Statement of Financial Position

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q3 Third 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	149 119	170 182,543	149 119
Trade and other receivables from exchange transactions		54 528	75 841	73 047	86 941	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	67 797	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 268	15 938	18 268
VAT		283 602	26 573	15 182	–	283 602
Other current assets		898	180	1 052	1 393	1 052
Total current assets		560 528	280 234	338 033	342 262	606 454
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	1 430 917	1 366 454	1 430 917
Heritage assets		38	35	38	38	38
Total non current assets		1 333 926	1 415 909	1 445 004	1 380 541	1 445 004
TOTAL ASSETS		1 894 455	1 696 142	1 783 037	1 722 803	2 051 458
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	41 876	10 170	41 876
Consumer deposits		11 362	9 848	11 362	11 837	11 362
Trade and other payables from exchange transactions		125 575	86 278	152 925	40 054	152 925
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(19 286)	(43 017)
Provision		47 936	116 950	48 075	32 793	48 075
VAT		268 421	–	–	6 437	268 421
Total current liabilities		442 316	200 653	211 220	82 006	479 641
Non current liabilities						
Financial liabilities		107 718	130 734	106 408	107 718	106 408
Provision		13 801	10 320	13 801	11 960	13 801
Other non-current liabilities		70 559	58 456	96 636	69 555	96 636
Total non current liabilities		192 078	199 510	216 846	189 232	216 846
TOTAL LIABILITIES		634 394	400 163	428 066	271 238	696 487
NET ASSETS	2	1 260 061	1 295 979	1 354 971	1 451 565	1 354 971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 374 884	1 316 706
Reserves and funds		76 681	75 800	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 393 387	1 451 565	1 393 387

The table above reflects the statement of financial position of the municipality. The total current assets at the end of March 2025 amounts to R 639.7 million. The municipality reports total short-term investments at R 209 million and a bank balance of R22.2 million. The difference between the bank balance and the Cash and Cash equivalents is payment and receipting not done in the bank reconciliation.

The current liabilities for the month amounts R379.4 million. The current ratio for the month equals 4.17:1, 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 - Q3 Third 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	15 366	137 242	131 106	6 136	5%	174 808
Service charges		-	434 972	435 238	40 299	304 686	326 428	(21 743)	-7%	435 238
Other revenue		-	26 596	23 531	1 523	100 746	15 529	85 217	549%	23 531
Transfers and Subsidies - Operational		-	176 723	184 382	115	127 689	136 930	(9 240)	-7%	184 382
Transfers and Subsidies - Capital		-	130 854	91 558	11 035	57 823	68 913	(11 090)	-16%	91 558
Interest		-	12 448	12 448	1 219	16 005	9 336	6 669	71%	12 448
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(776 920)	(776 920)	(24 355)	(635 877)	(584 228)	51 649	-9%	(64 231)
Interest		-	(14 063)	(13 917)	(5)	(7 298)	(10 437)	(3 139)	30%	(13 917)
Transfers and Subsidies		-	(11 983)	(11 983)	(357)	(8 231)	(8 250)	(19)	0%	(11 983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	153 694	119 145	44 838	92 786	85 327	(7 459)	-9%	831 834
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	3 950	3 950	-	-	-	-		3 950
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(183 160)	(156 080)	(19 417)	(78 256)	116 949	195 205	167%	156 080
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(179 210)	(152 130)	(19 417)	(78 256)	116 949	195 205	167%	160 030
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	50 033	40 545	-	-	-	-		40 545
Increase (decrease) in consumer deposits		-	-	-	(59)	475	-	475	0%	-
Payments										
Repayment of borrowing		-	-	-	(138)	(10 255)	-	10 255	0%	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	50 033	40 545	(196)	(9 780)	-	9 780	0%	40 545
NET INCREASE/ (DECREASE) IN CASH HELD		-	24 518	7 560	25 225	4 751	202 277			1 032 409
Cash/cash equivalents at beginning:		-	59 740	165 432		165 432	165 432			165 432
Cash/cash equivalents at month/year end:		-	84 258	172 992		170 183	367 709			1 197 841

The municipality is reporting a surplus of R42.8 million on actual net cash from operating activities for quarter 3. These are mostly month to month operating expenses and operating income. The major difference from last month is a partial revenue recognition that was done and equitable share received, that was not accounted for.

Monthly actual net cash **(used)** on investing activities is reported at R19.4 million which is mostly influenced by spending on capital projects.

The net cash (used) for financing activities are mostly influenced by the repayment of loans. The amount as at March 2025 amounts to R196 000. The next payment will occur in June 2025.

The municipality reports cash and cash equivalents amounting to R170.2 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 - Q3 Third 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	7 967	3 582	3 142	3 199	94 249	-	-	-	112 140	97 448	1 420	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 942	2 171	1 315	1 122	19 614	-	-	-	38 163	20 736	27	-
Receivables from Non-exchange Transactions - Property Rates	1400	9 997	2 235	1 469	1 414	45 483	-	-	-	60 598	46 897	15	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 814	2 613	2 452	2 358	102 281	-	-	-	116 517	104 639	1 552	-
Receivables from Exchange Transactions - Waste Management	1600	3 887	1 659	1 541	1 496	61 266	-	-	-	69 850	62 763	932	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	185	123	40	49	(17 551)	-	-	-	(17 154)	(17 502)	3	-
Total By Income Source	2000	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115	314 980	3 949	-
2023/24 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	694	537	554	537	3 586	-	-	-	5 907	4 122	-	-
Commercial	2300	3 897	966	748	585	(1 459)	-	-	-	4 737	(874)	-	-
Households	2400	38 202	10 880	8 656	8 517	303 215	-	-	-	369 470	311 732	3 949	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115	314 980	3 949	-

Debtor’s age analysis

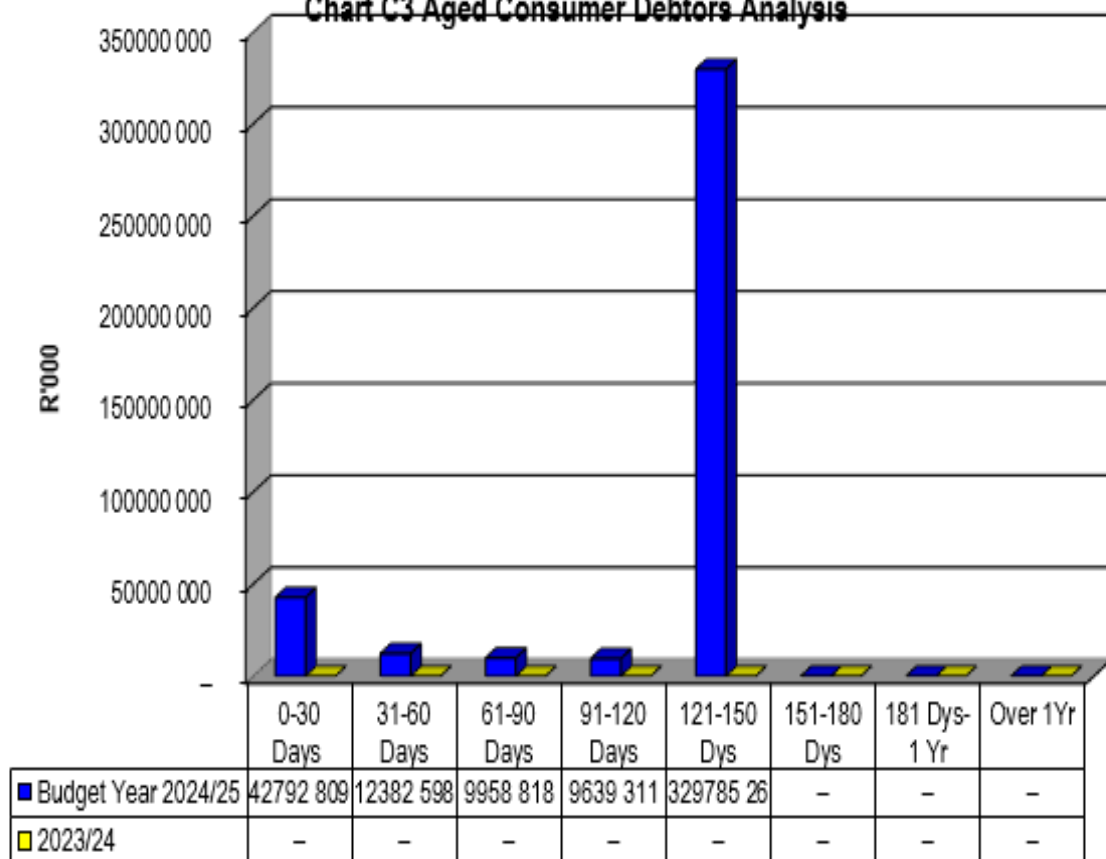
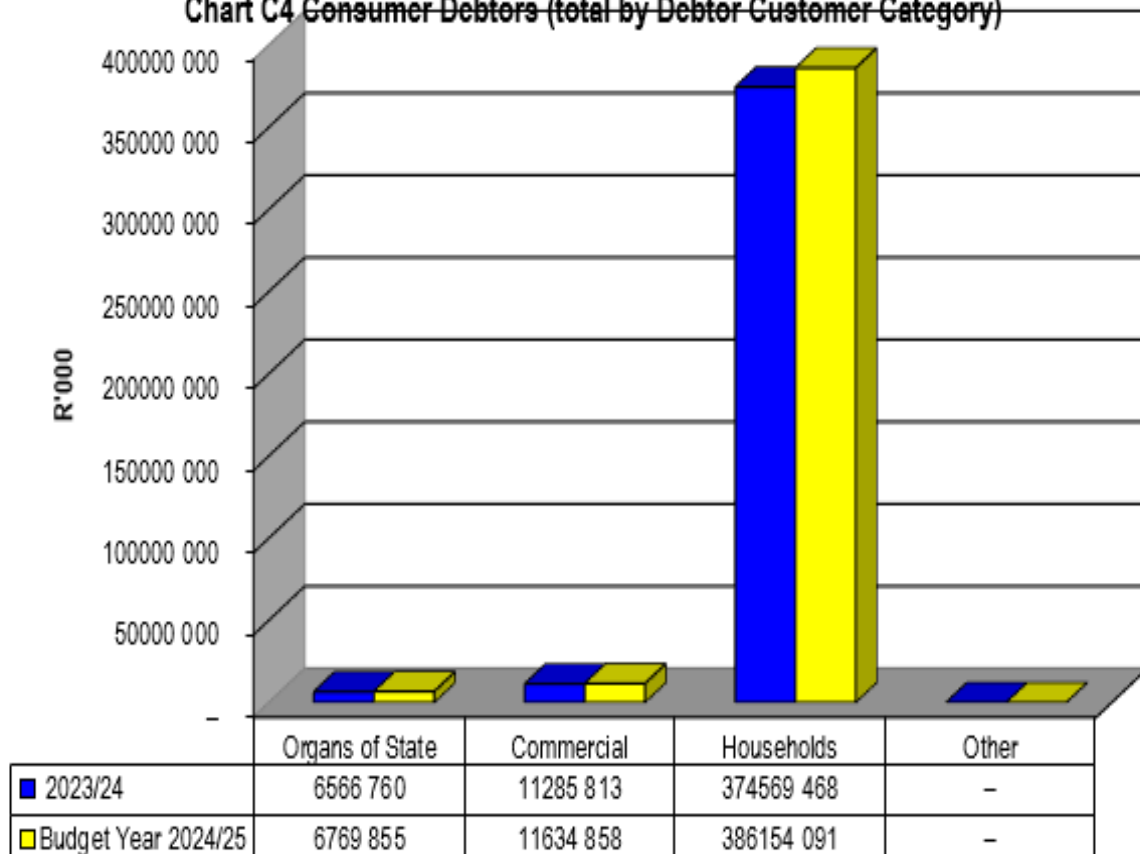
The debtors’ book of the municipality reflects R 305.3 million on outstanding debtors older than 121 days and a total outstanding amount of R 380.1 million.

The contributors to the outstanding debt remain the household debt which represent 95.45% of total debt, followed by businesses with 2.88% and organs of state contributing 1.67%

The municipality has monthly debt collection strategies to help ensure that outstanding revenue is collected, which includes blocking prepaid electricity for users in arears and applying water restrictions in arears where Eskom is the electricity distributor. Customers are informed prior to these actions being implement by way of a disconnection notice. Disconnection notices are sent monthly out to all customers with outstanding accounts after the due date which is 7th of every month. An anomaly was detected in this month’s reporting relating to January that has been corrected, the annual collection rate remains unchanged

The collection rate for the quarter 3 is 83%. See below debtor payment percentage breakdown achieved for the quarter and year to date.

DEBTOR PAYMENT % ACHIEVED				
DETAILS	Jan-25	Feb-25	Mar-25	Annual
Gross Debtors Opening Balance	359 465 573,37	372 018 764,39	382 912 463,29	335 576 739,61
Billed Revenue	69 878 940,91	71 500 659,62	66 354 442,09	604 151 705,88
Gross Debtors Closing Balance	372 018 764,39	382 912 463,29	380 114 542,42	380 114 542,42
Bad Debt Written off	10 183 715,26	73 499,71	3 949 383,67	22 208 209,42
Payment received	47 142 034,63	60 533 461,01	65 202 979,29	537 405 693,65
Billed Revenue	69 878 940,91	71 500 659,62	66 354 442,09	604 151 705,88
% Debtor payment achieved	67%	85%	98%	90%

Chart C3 Aged Consumer Debtors Analysis**Chart C4 Consumer Debtors (total by Debtor Customer Category)**

Section 6 – Creditors' age analysis

6.1 Supporting Table SC4

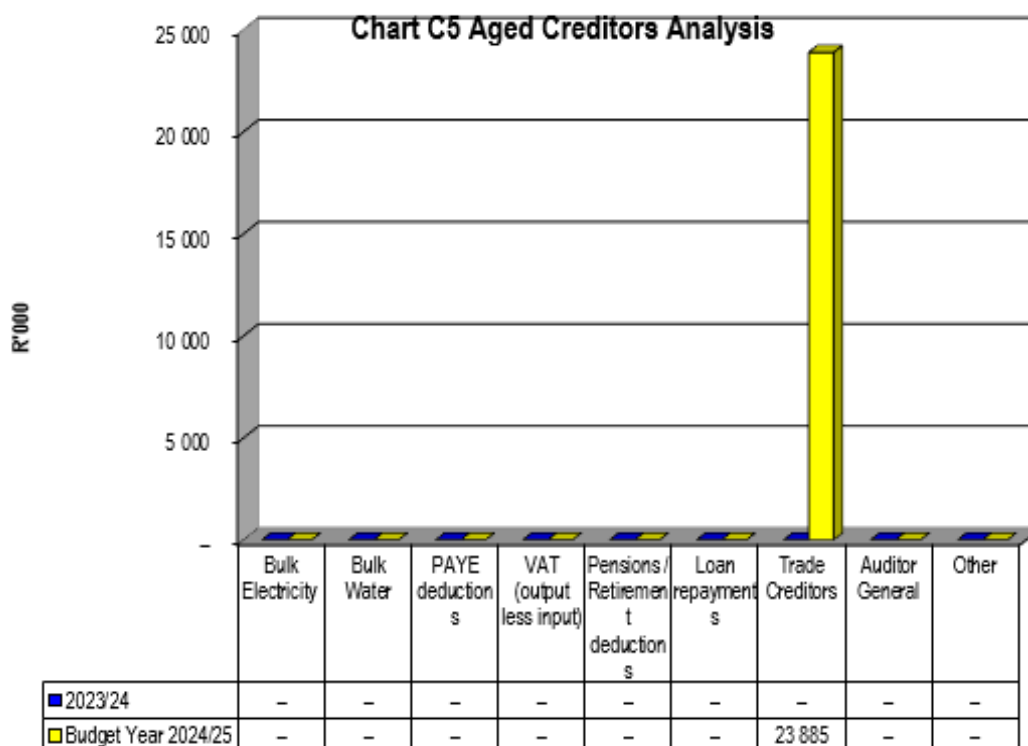
Table SC4 reflects the trade creditors

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third 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	-	1	22	-	-	0	-	-	24	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	1	22	-	-	0	-	-	24	-

Creditors Age Analysis

The municipality reports R24 000 trade creditors in March 2025, all of these are older than 30 days.



Section 7 – Investment portfolio analysis

7.1 Supporting Table SC5

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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	20 798	143		-	20 940,929
Standard Bank: 488607000-079		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 631	36	(5 667)	-	-
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 631	36		-	5 666,522
Absa Bank:9381946782		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 508	86		-	12 593,520
Nedbank: 037881052406		365days	Fixed deposit	No	Fixed	9,02%	No	No	11/09/2025	50 000	-		-	50 000,000
Standard bank: 488607000-087		360days	Fixed deposit	No	Fixed	8,85%	No	No	06/09/2025	47 745	-		-	47 745,000
Absa Bank: 9395881776		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 000	93		-	12 093,263
Nedbank:037881052406000109		60days	Fixed deposit	No	Fixed	8,02%	No	No	13/05/2025	-	-		30 000	30 000
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8,35%	No	No	11/06/2025	-	-		30 000	30 000
-		-								-	-		-	-
Municipality sub-total										154 312	394	(5 667)	60 000	209 039

Investment portfolio analysis

The municipality has investments with a total value of R209 million as at March 2025. Interest earned on fixed deposits will only be recognised upon maturity, but it will be accrued at year end.

Section 8 – Grant Performance

8.1 Supporting Table SC6

Grant Description	Year- To-Date Actual Balance (M09)
WATER SERVICES INFRASTRUCTURE GRANT	2 342 443,69
LOCAL GOVERNMENT, WATER AND RELATED SERVICE SETA	686 076,06
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT	1 474 000,00
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT	595 022,74
EQUITABLE SHARE	115 464 000,00
HUMAN SETTLEMENT DEVELOPMENT	31 392 688,09
COMMUNITY DEVELOPMENT WORKERS (CDW) - OPERATIONAL	-
COMMUNITY LIBRARY SERVICES - OPERATIONAL	463 897,10
LOCAL GOVERNMENT PUBLIC EMPLOYMENT SUPPORT - OPERATIONAL	-
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES - C	6 612 258,92
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME GRANT	-
MUNICIPAL INFRASTRUCTURE GRANT	13 691 200,63
REGIONAL SOCIAL ECONOMIC PROJECTS (RSEP) - CAPITAL	-
THUSONG SERVICES CENTRES	-
TITLE DEEDS RESTORATION	-
LOCAL GOVERNMENT GRADUATE INTERNSHIP - OPERATIONAL	-
INFORMAL SETTLEMENT UPGRADING PARTNERSHIP: PROVINCES (BENEFICIARIES)	673 371,25
FINANCIAL MANAGEMENT CAPACITY BUILDING	-
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE - OPERATIONAL	-

173 394 958,48

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

Grant Description	Year- To-Date Actual Balance (M09)
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	409 284,74
LIBRARY SERVICES REPLACEMENT FUNDING FOR MOST VULNERABLE B3 MUNICIPALITIES	6 606 000,00
SETA:RECEIPTS	-
LOCAL GOVERNMENT FINANCIAL MANAGEMENT GRANT: RECEIPTS	1 800 000,00
EXPANDED PUBLIC WORKS PROGRAMME INTEGRATED GRANT: RECEIPTS	1 397 195,40
THUSONG SERVICES CENTRES - OPERATIONAL: RECEIPTS	-
COMMUNITY LIBRARY SERVICES	1 994 000,00
COMMUNITY DEVELOPMENT WORKERS	19 000,00
WESTERN CAPE MUNICIPAL ENERGY RESILIENCE (WC MER)	-
EQUITABLE SHARE	115 464 000,00
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (BENEFICIARIES) - CAPITAL	1 628 857,75
HUMAN SETTLEMENT DEVELOPMENT - CAPITAL	23 316 141,38
FINANCIAL ASSISTANCE TO MUNICIPALITIES FOR MAINTENANCE AND CONSTRUCTION OF TRANSPORT INFRASTRUCTURE	-
FIRE SERVICE CAPACITY BUILDING GRANT	980 000,00
FINANCIAL MANAGEMENT CAPACITY BUILDING	-

185 512 479,27

The table above reflects the grant receipts for March 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 31 March 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

24/04/2025

Municipal In-year reports & supporting tables

mSCOA Version 6.8

[Click for Instructions!](#)

Accountability

Transparency

**Information &
service delivery**



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Budget submission enquiries:

Lawrence Gqesha

National Treasury

Electronic documents: lgdocuments@treasury.gov.za

Electronic submissions: LG Upload Portal

Preparation Instructions

Municipality Name: WC047 Bitou ▼

CFO Name: Felix Martin Lötter

Tel: 044 501 3025 Fax: 0

E-Mail: flotter@plett.gov.za

Reporting period: Q3 Third Quarter ▼

MTREF: 2024 ▼

Budget Year: 2024/25

Does this municipality have Entities? No ▼

If YES: Identify type of report: Q3 Third Quarter ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Importants documents which provide essential assistance

MFMA Budget Circular [Click to view](#)

MBRR Budget Formats Guide [Click to view](#)

Dummy Budget Guide [Click to view](#)

Funding Compliance Guide [Click to view](#)

MFMA Return Forms [Click to view](#)

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

WC047 Bitou - Contact Information**A. GENERAL INFORMATION****Municipality** WC047 Bitou**Grade** 3

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

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Postal Code 0

Street address

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Street No. & Name Sewell Street

City / Town Pieterbergpay

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Fax number 0

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ID Number

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ID Number

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Secretary/PA to the Municipal Manager:

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 Name Liezel Smier
 Telephone number 044 501 3112
 Cell number 083 732 0960
 Fax number 0
 E-mail address lsmier@piett.gov.za

Chief Financial Officer

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 Cell number 0
 Fax number 0
 E-mail address flotter@piett.gov.za

Secretary/PA to the Chief Financial Officer

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Official responsible for submitting financial information

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Official responsible for submitting financial information

ID Number 0
 Title 0
 Name 0
 Telephone number 0
 Cell number 0
 Fax number 0
 E-mail address 0

WC047 Bitou - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	Budget Year 2024/25								
	2023/24 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	15 701	143 855	144 938	(1 083)	-1%	193 250
Service charges	431 020	486 846	481 772	37 907	355 104	361 329	(6 224)	-2%	481 772
Investment revenue	13 203	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
Transfers and subsidies - Operational	166 503	176 893	187 363	6 178	125 295	140 918	(15 622)	-11%	187 363
Other own revenue	120 740	105 822	112 045	6 112	74 685	69 820	4 865	7%	112 045
Total Revenue (excluding capital transfers and contributions)	909 728	973 266	986 878	66 577	706 295	726 341	(20 046)	-3%	986 878
Employee costs	312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617
Remuneration of Councillors	7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
Depreciation and amortisation	48 851	40 002	40 002	3 998	30 666	30 001	665	2%	40 002
Interest	20 922	14 063	13 917	5	7 298	10 437	(3 139)	-30%	13 917
Inventory consumed and bulk purchases	214 280	250 658	245 600	15 977	167 762	183 924	(16 163)	-9%	245 600
Transfers and subsidies	9 208	12 283	10 871	357	8 231	7 441	790	11%	10 871
Other expenditure	260 712	275 053	286 722	11 395	125 410	192 640	(67 230)	-35%	286 722
Total Expenditure	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/(Deficit)	35 558	2 389	3 270	10 603	137 416	11 851	125 566	1060%	3 270
Transfers and subsidies - capital (monetary allocations)	50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	-30%	91 558
Transfers and subsidies - capital (in-kind)	33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828
Capital expenditure & funds sources									
Capital expenditure	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Capital transfers recognised	44 924	107 616	87 112	12 346	55 798	65 334	(9 537)	-15%	87 112
Borrowing	35 920	50 033	35 125	2 951	10 988	26 343	(15 355)	-58%	35 125
Internally generated funds	23 434	25 511	28 843	4 120	11 470	21 522	(10 052)	-47%	28 843
Total sources of capital funds	104 279	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Financial position									
Total current assets	560 528	280 234	338 033		342 262				606 454
Total non current assets	1 333 926	1 415 909	1 445 004		1 380 541				1 445 004
Total current liabilities	442 316	200 653	211 220		82 006				479 641
Total non current liabilities	192 078	199 510	216 846		189 232				216 846
Community wealth/Equity	1 260 061	1 242 834	1 393 387		1 451 565				1 393 387
Cash flows									
Net cash from (used) operating	-	153 694	119 145	44 838	92 786	85 327	(7 459)	-9%	831 834
Net cash from (used) investing	-	(179 210)	(152 130)	(19 417)	(78 256)	116 949	195 205	167%	160 030
Net cash from (used) financing	-	50 033	40 545	(196)	(9 780)	-	9 780		40 545
Cash/cash equivalents at the month/year end	-	84 258	172 992	-	170 183	367 709	197 526	54%	1 197 841
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	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115
Creditors Age Analysis									
Total Creditors	-	1	22	-	-	0	-	-	24

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third 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 - Functional										
Governance and administration		314 966	299 323	301 853	14 446	204 561	223 801	(19 240)	-9%	301 853
Executive and council		101 411	69 660	69 567	64	27 268	52 175	(24 908)	-48%	69 567
Finance and administration		213 407	229 663	232 286	14 382	177 293	171 626	5 667	3%	232 286
Internal audit		148	-	-	-	-	-	-	-	-
Community and public safety		92 447	170 294	142 712	35 541	74 649	97 367	(22 718)	-23%	142 712
Community and social services		9 717	12 854	12 862	4 464	7 174	9 646	(2 472)	-26%	12 862
Sport and recreation		657	301	647	-	246	485	(239)	-49%	647
Public safety		62 927	55 760	57 063	2 362	35 835	33 380	2 455	7%	57 063
Housing		19 147	101 379	72 140	28 715	31 393	53 855	(22 462)	-42%	72 140
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		18 246	34 896	40 604	12 252	27 735	29 140	(1 406)	-5%	40 604
Planning and development		17 798	34 716	40 464	12 252	27 735	29 035	(1 301)	-4%	40 464
Road transport		447	180	140	-	-	105	(105)	-100%	140
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		533 037	598 522	592 987	45 276	447 343	444 736	2 607	1%	592 987
Energy sources		250 377	290 482	289 787	19 398	215 428	217 340	(1 912)	-1%	289 787
Water management		136 621	124 685	126 636	12 268	103 420	94 973	8 447	9%	126 636
Waste water management		87 815	104 393	101 766	8 590	69 193	76 325	(7 132)	-9%	101 766
Waste management		58 224	78 961	74 797	5 019	59 301	56 098	3 204	6%	74 797
Other	4	1 371	1 086	280	1	107	210	(103)	-49%	280
Total Revenue - Functional	2	960 067	1 104 120	1 078 436	107 516	754 394	795 254	(40 859)	-5%	1 078 436
Expenditure - Functional										
Governance and administration		190 001	219 347	232 086	12 948	129 620	170 551	(40 931)	-24%	232 086
Executive and council		40 184	39 356	41 984	3 183	22 012	31 290	(9 278)	-30%	41 984
Finance and administration		144 934	171 974	183 692	9 430	103 691	134 385	(30 693)	-23%	183 692
Internal audit		4 882	8 018	6 409	335	3 916	4 876	(960)	-20%	6 409
Community and public safety		144 956	186 787	197 983	9 104	102 139	142 731	(40 592)	-28%	197 983
Community and social services		29 114	33 853	35 312	1 314	19 711	26 369	(6 658)	-25%	35 312
Sport and recreation		24 012	34 036	35 018	594	17 150	25 762	(8 612)	-33%	35 018
Public safety		76 977	105 313	104 717	6 398	58 069	78 740	(20 671)	-26%	104 717
Housing		14 854	13 584	22 938	797	7 210	11 861	(4 651)	-39%	22 938
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 021	88 465	90 812	5 724	52 304	65 774	(13 470)	-20%	90 812
Planning and development		45 089	54 048	56 744	2 468	30 354	40 222	(9 868)	-25%	56 744
Road transport		32 932	34 417	34 069	3 256	21 950	25 551	(3 602)	-14%	34 069
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		420 900	470 053	454 326	27 738	281 313	331 452	(50 139)	-15%	454 326
Energy sources		246 905	283 961	272 714	18 414	181 021	202 190	(21 170)	-10%	272 714
Water management		71 647	65 895	65 334	3 988	35 063	46 382	(11 319)	-24%	65 334
Waste water management		40 388	55 469	54 222	4 156	29 882	37 796	(7 914)	-21%	54 222
Waste management		61 960	64 728	62 056	1 180	35 347	45 084	(9 737)	-22%	62 056
Other		40 292	6 225	8 401	460	3 503	3 982	(479)	-12%	8 401
Total Expenditure - Functional	3	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/ (Deficit) for the year		85 897	133 243	94 828	51 542	185 516	80 764	104 752	130%	94 828

WC047 Bitou - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Revenue - Functional	1							%	
Municipal governance and administration		314 966	299 323	301 853	14 446	204 561	223 801	(19 240)	-9%
Executive and council		101 411	69 660	69 567	64	27 268	52 175	(24 908)	(0)
Mayor and Council		-	3 004	3 004	-	6 184	2 253	3 931	0
Municipal Manager, Town Secretary and Chief		101 411	66 656	66 563	64	21 083	49 922	(28 839)	(0)
Finance and administration		213 407	229 663	232 286	14 382	177 293	171 626	5 667	0
Administrative and Corporate Support		-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-
Finance		209 291	224 885	227 231	13 895	176 110	170 873	5 237	0
Fleet Management		91	-	-	-	-	-	-	-
Human Resources		1 420	-	506	458	686	303	383	0
Information Technology		213	-	-	-	-	-	-	-
Legal Services		114	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media		402	-	1	-	-	1	(1)	(0)
Property Services		1 418	4 734	4 505	28	428	416	12	0
Risk Management		-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-
Supply Chain Management		337	44	44	1	24	33	(9)	(0)
Valuation Service		121	-	-	-	44	-	44	-
Internal audit		148	-	-	-	-	-	-	-
Governance Function		148	-	-	-	-	-	-	-
Community and public safety		92 447	170 294	142 712	35 541	74 649	97 367	(22 718)	(0)
Community and social services		9 717	12 854	12 862	4 464	7 174	9 646	(2 472)	(0)
Aged Care		-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		63	44	44	2	18	33	(15)	(0)
Child Care Facilities		-	-	-	-	-	-	-	-
Community Halls and Facilities		426	81	81	8	71	61	10	0
Consumer Protection		-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-
Libraries and Archives		9 228	12 729	12 737	4 454	7 086	9 553	(2 467)	(0)
Literacy Programmes		-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Sport and recreation		657	301	647	-	246	485	(239)	647
Beaches and Jetties		500	301	647	-	246	485	(239)	647
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		157	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-
Public safety		62 927	55 760	57 063	2 362	35 835	33 380	2 455	57 063
Civil Defence		-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-
Control of Public Nuisances		272	170	170	-	416	128	288	170
Fencing and Fences		-	-	-	-	-	-	-	-
Fire Fighting and Protection		503	983	983	32	32	982	(950)	983
Licensing and Control of Animals		433	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		61 719	54 607	55 910	2 329	35 387	32 270	3 117	55 910
Pounds		-	-	-	-	-	-	-	-
Housing		19 147	101 379	72 140	28 715	31 393	53 855	(22 462)	72 140
Housing		19 147	101 379	72 140	28 715	31 393	53 855	(22 462)	72 140
Informal Settlements		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-
Health Surveillance and Prevention of		-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-
Economic and environmental services		18 246	34 896	40 604	12 252	27 735	29 140	(1 406)	40 604
Planning and development		17 798	34 716	40 464	12 252	27 735	29 035	(1 301)	40 464
Billboards		-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		102	-	-	-	-	-	-	-
Central City Improvement District		-	-	-	-	-	-	-	-
Development Facilitation		31	19	33	-	-	25	(25)	33
Economic Development/Planning		3 868	1 474	1 474	313	673	1 106	(432)	1 474
Regional Planning and Development		-	-	-	-	-	-	-	-
Town Planning, Building Regulations and		6 608	8 482	8 501	275	4 691	4 876	(185)	8 501
Project Management Unit		7 189	24 741	30 456	11 663	22 370	23 029	(659)	30 456
Provincial Planning		-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-
Road transport		447	180	140	-	-	105	(105)	140
Public Transport		-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-
Roads		447	180	140	-	-	105	(105)	140
Taxi Ranks		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
<i>Coastal Protection</i>		-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-	-	-	-	-
<i>Nature Conservation</i>		-	-	-	-	-	-	-	-
<i>Pollution Control</i>		-	-	-	-	-	-	-	-
<i>Soil Conservation</i>		-	-	-	-	-	-	-	-
Trading services		533 037	598 522	592 987	45 276	447 343	444 736	2 607	592 987
Energy sources		250 377	290 482	289 787	19 398	215 428	217 340	(1 912)	289 787
<i>Electricity</i>		250 377	290 482	289 787	19 398	215 428	217 340	(1 912)	289 787
<i>Street Lighting and Signal Systems</i>		-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-	-	-	-	-
Water management		136 621	124 685	126 636	12 268	103 420	94 973	8 447	126 636
<i>Water Treatment</i>		273	-	-	-	587	-	587	-
<i>Water Distribution</i>		136 347	124 685	126 636	12 268	102 833	94 973	7 860	126 636
<i>Water Storage</i>		-	-	-	-	-	-	-	-
Waste water management		87 815	104 393	101 766	8 590	69 193	76 325	(7 132)	101 766
<i>Public Toilets</i>		-	-	-	-	-	-	-	-
<i>Sewerage</i>		87 815	104 393	101 766	8 590	69 193	76 325	(7 132)	101 766
<i>Storm Water Management</i>		-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-	-	-	-	-
Waste management		58 224	78 961	74 797	5 019	59 301	56 098	3 204	74 797
<i>Recycling</i>		-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>		58 224	78 961	74 797	5 019	59 301	56 098	3 204	74 797
<i>Street Cleaning</i>		-	-	-	-	-	-	-	-
Other		1 371	1 086	280	1	107	210	(103)	280
Abattoirs		-	-	-	-	-	-	-	-
Air Transport		1 371	1 086	280	1	107	210	(103)	280
Forestry		-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-
Total Revenue - Functional	2	960 067	1 104 120	1 078 436	107 516	754 394	795 254	(40 859)	1 078 436
Expenditure - Functional									
Municipal governance and administration		190 001	219 347	232 086	12 948	129 620	170 551	(40 931)	232 086
Executive and council		40 184	39 356	41 984	3 183	22 012	31 290	(9 278)	41 984
<i>Mayor and Council</i>		11 500	12 795	12 678	942	8 551	9 433	(882)	12 678
<i>Municipal Manager, Town Secretary and Chief</i>		28 684	26 561	29 306	2 241	13 461	21 858	(8 396)	29 306
Finance and administration		144 934	171 974	183 692	9 430	103 691	134 385	(30 693)	183 692
<i>Administrative and Corporate Support</i>		1 481	3 304	3 218	240	1 903	2 413	(510)	3 218
<i>Asset Management</i>		1 121	1 336	856	-	205	642	(437)	856
<i>Finance</i>		47 312	56 974	58 223	2 368	31 707	40 269	(8 562)	58 223
<i>Fleet Management</i>		8 318	11 896	11 820	549	6 933	8 865	(1 932)	11 820
<i>Human Resources</i>		24 006	25 860	29 863	923	16 083	22 397	(6 314)	29 863
<i>Information Technology</i>		19 827	25 524	25 166	1 375	13 388	18 874	(5 487)	25 166

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										
Legal Services		6 282	7 261	14 757	1 139	7 827	11 068	(3 241)	(0)	14 757
Marketing, Customer Relations, Publicity and Media		5 935	15 505	15 508	1 349	12 089	11 631	458	0	15 508
Property Services		17 185	9 972	9 933	454	4 974	7 449	(2 475)	(0)	9 933
Risk Management		2 152	1 969	1 969	239	1 895	1 498	397	0	1 969
Security Services		—	—	—	—	—	—	—	—	—
Supply Chain Management		7 628	9 621	9 628	665	4 804	7 213	(2 409)	(0)	9 628
Valuation Service		3 686	2 753	2 753	129	1 884	2 064	(181)	(0)	2 753
Internal audit		4 882	8 018	6 409	335	3 916	4 876	(960)	(0)	6 409
Governance Function		4 882	8 018	6 409	335	3 916	4 876	(960)	(0)	6 409
Community and public safety		144 956	186 787	197 983	9 104	102 139	142 731	(40 592)	(0)	197 983
Community and social services		29 114	33 853	35 312	1 314	19 711	26 369	(6 658)	(0)	35 312
Aged Care		—	—	—	—	—	—	—	—	—
Agricultural		—	—	—	—	—	—	—	—	—
Animal Care and Diseases		—	—	—	—	—	—	—	—	—
Cemeteries, Funeral Parlours and Crematoriums		2 265	2 766	3 070	101	1 184	2 302	(1 118)	(0)	3 070
Child Care Facilities		—	—	—	—	—	—	—	—	—
Community Halls and Facilities		13 129	11 895	13 369	1 032	9 034	9 913	(879)	(0)	13 369
Consumer Protection		—	—	—	—	—	—	—	—	—
Cultural Matters		—	—	—	—	—	—	—	—	—
Disaster Management		379	3 159	2 759	11	842	2 069	(1 227)	(0)	2 759
Education		—	—	—	—	—	—	—	—	—
Indigenous and Customary Law		—	—	—	—	—	—	—	—	—
Industrial Promotion		—	—	—	—	—	—	—	—	—
Language Policy		—	—	—	—	—	—	—	—	—
Libraries and Archives		13 341	16 034	16 113	170	8 651	12 085	(3 434)	(0)	16 113
Literacy Programmes		—	—	—	—	—	—	—	—	—
Media Services		—	—	—	—	—	—	—	—	—
Museums and Art Galleries		—	—	—	—	—	—	—	—	—
Population Development		—	—	—	—	—	—	—	—	—
Provincial Cultural Matters		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Zoo's		—	—	—	—	—	—	—	—	—
Sport and recreation		24 012	34 036	35 018	594	17 150	25 762	(8 612)	(0)	35 018
Beaches and Jetties		14 133	19 211	19 500	1 006	9 312	13 987	(4 675)	(0)	19 500
Casinos, Racing, Gambling, Wagering		—	—	—	—	—	—	—	—	—
Community Parks (including Nurseries)		7 889	12 424	13 445	702	6 560	10 220	(3 661)	(0)	13 445
Recreational Facilities		70	5	5	—	—	4	(4)	(0)	5
Sports Grounds and Stadiums		1 920	2 396	2 067	(1 114)	1 278	1 551	(272)	(0)	2 067
Public safety		76 977	105 313	104 717	6 398	58 069	78 740	(20 671)	(0)	104 717
Civil Defence		6	—	—	41	41	—	41	—	—
Cleansing		—	—	—	—	—	—	—	—	—
Control of Public Nuisances		28 787	32 085	31 391	2 350	23 416	23 543	(127)	(0)	31 391
Fencing and Fences		—	—	—	—	—	—	—	—	—
Fire Fighting and Protection		23 110	26 352	26 009	2 186	16 032	19 506	(3 474)	(0)	26 009
Licensing and Control of Animals		24 918	26 501	26 992	1 712	18 431	20 447	(2 016)	(0)	26 992

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
Police Forces, Traffic and Street Parking Control		156	20 375	20 325	109	149	15 244	(15 094)	20 325
Pounds		-	-	-	-	-	-	-	-
Housing		14 854	13 584	22 938	797	7 210	11 861	(4 651)	22 938
Housing		14 854	13 584	22 938	797	7 210	11 861	(4 651)	22 938
Informal Settlements		-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-
Health Surveillance and Prevention of		-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-
Economic and environmental services		78 021	88 465	90 812	5 724	52 304	65 774	(13 470)	90 812
Planning and development		45 089	54 048	56 744	2 468	30 354	40 222	(9 868)	56 744
Billboards		-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		6 138	11 639	12 281	485	5 257	9 136	(3 879)	12 281
Central City Improvement District		-	-	-	-	-	-	-	-
Development Facilitation		2 251	871	867	68	536	650	(115)	867
Economic Development/Planning		9 079	10 070	9 907	18	6 166	7 501	(1 335)	9 907
Regional Planning and Development		-	-	-	-	-	-	-	-
Town Planning, Building Regulations and		17 484	22 629	24 039	1 195	13 158	16 314	(3 156)	24 039
Project Management Unit		10 136	8 839	9 648	703	5 237	6 621	(1 383)	9 648
Provincial Planning		-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-
Road transport		32 932	34 417	34 069	3 256	21 950	25 551	(3 602)	34 069
Public Transport		-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-
Roads		32 932	34 417	34 069	3 256	21 950	25 551	(3 602)	34 069
Taxi Ranks		-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-
Trading services		420 900	470 053	454 326	27 738	281 313	331 452	(50 139)	454 326
Energy sources		246 905	283 961	272 714	18 414	181 021	202 190	(21 170)	272 714
Electricity		246 905	283 961	272 714	18 414	181 021	202 190	(21 170)	272 714
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-
Water management		71 647	65 895	65 334	3 988	35 063	46 382	(11 319)	65 334
Water Treatment		11 341	20 348	19 926	(2 960)	11 366	14 889	(3 523)	19 926
Water Distribution		60 304	45 547	45 408	6 944	23 694	31 493	(7 800)	45 408

Description	Ref	2023/24	Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	Full Year Forecast
R thousands									
<i>Water Storage</i>	1	–	–	–	3	3	–	3	–
Waste water management		40 388	55 469	54 222	4 156	29 882	37 796	(7 914)	54 222
<i>Public Toilets</i>		–	–	–	–	–	–	–	–
<i>Sewerage</i>		32 735	54 987	53 740	342	26 033	37 435	(11 402)	53 740
<i>Storm Water Management</i>		–	–	–	–	–	–	–	–
<i>Waste Water Treatment</i>		7 653	482	482	3 814	3 850	362	3 488	482
Waste management		61 960	64 728	62 056	1 180	35 347	45 084	(9 737)	62 056
<i>Recycling</i>		–	–	–	–	–	–	–	–
<i>Solid Waste Disposal (Landfill Sites)</i>		–	–	–	134	134	–	134	–
<i>Solid Waste Removal</i>		61 960	64 728	62 056	1 046	35 213	45 084	(9 871)	62 056
<i>Street Cleaning</i>		–	–	–	–	–	–	–	–
Other		40 292	6 225	8 401	460	3 503	3 982	(479)	8 401
Abattoirs		–	–	–	–	–	–	–	–
Air Transport		1 339	3 218	5 394	458	3 501	3 982	(481)	5 394
Forestry		–	–	–	–	–	–	–	–
Licensing and Regulation		38 953	3 007	3 007	–	–	–	–	3 007
Markets		–	–	–	–	–	–	–	–
Tourism		–	–	–	2	2	–	2	–
Total Expenditure - Functional	3	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	983 608
Surplus/ (Deficit) for the year		85 897	133 243	94 828	51 542	185 516	80 764	104 752	94 828

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third 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	–	6 184	2 253	3 931	174,5%	3 004
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	64	21 083	49 922	(28 839)	-57,8%	66 563
Vote 3 - Community Services		134 298	153 695	150 153	11 874	103 093	100 235	2 857	2,9%	150 153
Vote 4 - Corporate Services		2 368	19	539	458	686	328	358	109,2%	539
Vote 5 - Financial Services		209 749	224 929	227 275	13 896	176 179	170 906	5 273	3,1%	227 275
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	29 304	36 757	59 836	(23 079)	-38,6%	82 115
Vote 7 - Engineering Services		482 449	544 481	548 786	51 920	410 412	411 773	(1 361)	-0,3%	548 786
Total Revenue by Vote	2	959 939	1 104 120	1 078 436	107 516	754 394	795 254	(40 859)	-5,1%	1 078 436
Expenditure by Vote	1									
Vote 1 - Council		11 819	12 945	12 841	945	8 739	9 555	(816)	-8,5%	12 841
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 921	2 392	16 983	25 334	(8 351)	-33,0%	33 921
Vote 3 - Community Services		249 539	252 128	253 735	10 403	138 106	186 111	(48 005)	-25,8%	253 735
Vote 4 - Corporate Services		66 195	89 641	101 812	5 888	57 469	76 358	(18 890)	-24,7%	101 812
Vote 5 - Financial Services		59 748	70 683	71 444	3 162	38 589	50 178	(11 589)	-23,1%	71 444
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	2 050	28 372	38 898	(10 526)	-27,1%	61 180
Vote 7 - Engineering Services		412 044	461 348	448 674	31 133	280 621	328 055	(47 434)	-14,5%	448 674
Total Expenditure by Vote	2	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20,4%	983 608
Surplus/ (Deficit) for the year	2	85 769	133 243	94 828	51 542	185 516	80 764	104 752	129,7%	94 828

WC047 Bitou - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q3 Third Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Revenue by Vote	1									
Vote 1 - Council		-	3 004	3 004	-	6 184	2 253	3 931	174%	3 004
1.1 - Office of the Mayor		-	451	451	-	1 207	338	869	257%	451
1.2 - Office of the Deputy Mayor		-	451	451	-	1 251	338	913	270%	451
1.3 - Office of the Speaker		-	751	751	-	1 551	563	988	175%	751
1.4 - Office of the Executive Council		-	451	451	-	851	338	513	152%	451
1.5 - Council General		-	901	901	-	1 326	676	650	96%	901
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Office of the Municipal Manager		101 437	66 656	66 563	64	21 083	49 922	(28 839)	-58%	66 563
2.1 - Municipal Manager; Executive Support		101 062	66 655	66 562	64	21 082	49 921	(28 839)	-58%	66 562
2.2 - Internal Audit		148	-	-	-	-	-	-	-	-
2.3 - Governance and Compliance: Risk Management & Control		-	-	-	-	-	-	-	-	-
2.4 - Governance and Compliance: IDP		66	-	-	-	-	-	-	-	-
2.5 - Governance and Compliance: Performance Management		21	-	-	-	-	-	-	-	-
2.6 - Program Management Office		-	-	-	-	-	-	-	-	-
2.7 - Office of the Political Office Bearers		140	1	1	-	1	1	0	25%	1
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Community Services		134 298	153 695	150 153	11 874	103 093	100 235	2 857	3%	150 153
3.1 - Director; Executive Support		-	-	-	-	-	-	-	-	-
3.2 - Traffic Management Services		62 152	54 607	55 910	2 329	35 387	32 270	3 117	10%	55 910
3.3 - Law Enforcement Services		272	170	170	-	416	128	288	226%	170
3.4 - Fire & Rescue Services		503	983	983	32	32	982	(950)	-97%	983
3.5 - Disaster Management: CCTV & Security Administration		-	-	-	-	-	-	-	-	-
3.6 - Library and Information Services		9 228	12 729	12 737	4 454	7 086	9 553	(2 467)	-26%	12 737
3.7 - Integrated Waste Management		58 224	78 961	74 797	5 019	59 301	56 098	3 204	6%	74 797
3.8 - Facilities Management & Maintenance: Manager; Parks & Recreation		3 919	6 246	5 556	40	870	1 205	(334)	-28%	5 556
3.9 - 0		-	-	-	-	-	-	-	-	-
3.10 - 0		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		2 368	19	539	458	686	328	358	109%	539
4.1 - Director; Executive Support		-	-	-	-	-	-	-	-	-
4.2 - Human Resources Management Services		1 420	-	506	458	686	303	383	127%	506
4.3 - Administration Services		209	-	-	-	-	-	-	-	-
4.4 - Corporate Communications & Intergovernmental Relations		402	-	1	-	-	1	(1)	-100%	1
4.5 - Information & Communication Technology		213	-	-	-	-	-	-	-	-
4.6 - Legal Services		114	-	-	-	-	-	-	-	-
4.7 - Social Development		10	19	33	-	-	25	(25)	-100%	33
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Financial Services		209 749	224 929	227 275	13 896	176 179	170 906	5 273	3%	227 275
5.1 - Director; Executive Support		14 218	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
5.2 - Budget & Reporting		2 666	1 800	1 800	374	595	1 800	(1 205)	-67%	1 800
5.3 - Assets & Liability Management		-	-	-	-	-	-	-	-	-
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-	-	-
5.5 - Revenue Services		192 376	210 637	212 983	12 841	168 205	159 737	8 468	5%	212 983
5.6 - Expenditure		151	-	-	-	-	-	-	-	-
5.7 - Supply Chain Management		337	44	44	1	24	33	(9)	-26%	44
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 6 - Economic Development & Planning		29 638	111 335	82 115	29 304	36 757	59 836	(23 079)	-39%	82 115
6.1 - Director; Executive Support		15	-	-	-	-	-	-	-	-
6.2 - Local Economic Development & Tourism		3 868	1 474	1 474	313	673	1 106	(432)	-39%	1 474
6.3 - Town Planning		1 102	687	706	12	545	530	15	3%	706
6.4 - Land Use Planning:Environmental Management		-	-	-	-	-	-	-	-	-
6.5 - Land Use Planning: GIS		-	-	-	-	-	-	-	-	-
6.6 - Planning & Building Control		5 506	7 795	7 795	263	4 147	4 346	(200)	-5%	7 795
6.7 - Integrated Human Settlement		19 147	101 379	72 140	28 715	31 393	53 855	(22 462)	-42%	72 140
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 7 - Engineering Services		482 449	544 481	548 786	51 920	410 412	411 773	(1 361)	0%	548 786
7.1 - Director; Executive Support		-	-	-	-	-	-	-	-	-
7.2 - Water Services: Purification, Demand & Loss Control		224 121	229 079	228 327	20 858	172 613	171 241	1 372	1%	228 327
7.3 - Water Services: Water and Waste Water Reticulation		315	-	75	-	-	57	(57)	-100%	75
7.4 - Transport, Roads & Storm Water		447	180	140	-	-	105	(105)	-100%	140
7.5 - Electrical and Energy		250 377	290 482	289 787	19 398	215 428	217 340	(1 912)	-1%	289 787
7.6 - Fleet Management		-	-	-	-	-	-	-	-	-
7.7 - Project Management Unit (PMU)		7 189	24 741	30 456	11 663	22 370	23 029	(659)	-3%	30 456
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Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
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Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousand										
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
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Vote Description R thousand	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
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		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
Total Revenue by Vote	2	959 939	1 104 120	1 078 436	107 516	754 394	795 254	(40 859)	-5% 1 078 436
Expenditure by Vote									
Vote 1 - Council	1	11 819	12 945	12 841	945	8 739	9 555	(816)	-9% 12 841
1.1 - Office of the Mayor		3 686	3 727	3 828	343	2 605	2 871	(266)	-9% 3 828
1.2 - Office of the Deputy Mayor		1 182	1 698	1 667	87	891	1 175	(284)	-24% 1 667
1.3 - Office of the Speaker		1 378	1 656	1 657	115	1 088	1 243	(154)	-12% 1 657
1.4 - Office of the Executive Council		2 769	2 942	2 942	188	1 852	2 206	(354)	-16% 2 942
1.5 - Council General		2 803	2 922	2 746	213	2 303	2 060	243	12% 2 746
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
Vote 2 - Office of the Municipal Manager		31 787	32 114	33 921	2 392	16 983	25 334	(8 351)	-33% 33 921
2.1 - Municipal Manager; Executive Support		8 000	4 466	6 163	737	(116)	4 417	(4 533)	-103% 6 163
2.2 - Internal Audit		4 904	8 018	6 409	335	3 916	4 876	(960)	-20% 6 409
2.3 - Governance and Compliance: Risk Management & Cor		2 152	1 969	1 969	239	1 895	1 498	397	26% 1 969
2.4 - Governance and Compliance: IDP		2 613	3 103	3 101	182	1 626	2 325	(700)	-30% 3 101
2.5 - Governance and Compliance: Performance Manage		1 978	4 801	6 585	260	2 441	4 863	(2 423)	-50% 6 585
2.6 - Program Management Office		—	—	—	—	—	—	—	—
2.7 - Office of the Political Office Bearers		12 139	9 757	9 694	638	7 221	7 354	(133)	-2% 9 694
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
Vote 3 - Community Services		249 539	252 128	253 735	10 403	138 106	186 111	(48 005)	-26% 253 735
3.1 - Director; Executive Support		5 081	3 832	3 869	337	2 958	2 737	221	8% 3 869
3.2 - Traffic Management Services		64 017	49 883	50 324	1 821	18 580	35 691	(17 111)	-48% 50 324
3.3 - Law Enforcement Services		28 992	32 107	31 113	2 400	23 466	23 334	132	1% 31 113
3.4 - Fire & Rescue Services		23 300	27 489	27 046	2 188	16 215	20 284	(4 069)	-20% 27 046
3.5 - Disaster Management: CCTV & Security Administration		—	—	—	—	—	—	—	—
3.6 - Library and Information Services		13 341	16 034	16 113	170	8 651	12 085	(3 434)	-28% 16 113
3.7 - Integrated Waste Management		61 960	64 728	62 356	1 180	35 347	45 309	(9 962)	-22% 62 356
3.8 - Facilities Management & Maintenance: Manager; Parks		52 848	58 055	62 915	2 306	32 889	46 671	(13 782)	-30% 62 915
3.9 - 0		—	—	—	—	—	—	—	—
3.10 - 0		—	—	—	—	—	—	—	—
Vote 4 - Corporate Services		66 195	89 641	101 812	5 888	57 469	76 358	(18 890)	-25% 101 812
4.1 - Director; Executive Support		167	3 079	2 909	208	1 780	2 181	(401)	-18% 2 909
4.2 - Human Resources Management Services		25 234	25 960	30 107	923	16 163	22 580	(6 417)	-28% 30 107
4.3 - Administration Services		8 255	12 313	13 366	874	6 202	10 024	(3 822)	-38% 13 366
4.4 - Corporate Communications & Intergovernmental Relati		5 970	15 505	15 508	1 369	12 109	11 631	479	4% 15 508
4.5 - Information & Communication Technology		19 827	25 524	25 166	1 375	13 388	18 874	(5 487)	-29% 25 166
4.6 - Legal Services		6 282	7 261	14 757	1 139	7 827	11 068	(3 241)	-29% 14 757
4.7 - Social Development		460	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
Vote 5 - Financial Services		59 748	70 683	71 444	3 162	38 589	50 178	(11 589)	-23% 71 444
5.1 - Director; Executive Support		10 203	9 048	9 563	248	5 765	6 957	(1 192)	-17% 9 563
5.2 - Budget & Reporting		15 444	17 003	16 867	617	11 478	12 463	(985)	-8% 16 867
5.3 - Assets & Liability Management		—	—	—	—	—	—	—	—
5.4 - AFS, Treasury and Accounting		—	—	—	—	—	—	—	—
5.5 - Revenue Services		21 257	29 419	29 294	1 272	13 440	19 351	(5 911)	-31% 29 294
5.6 - Expenditure		4 767	5 342	5 842	360	2 879	4 006	(1 127)	-28% 5 842
5.7 - Supply Chain Management		8 077	9 871	9 878	665	5 027	7 401	(2 374)	-32% 9 878
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
Vote 6 - Economic Development & Planning		43 038	52 018	61 180	2 050	28 372	38 898	(10 526)	-27% 61 180
6.1 - Director; Executive Support		1 533	3 717	2 586	38	1 179	1 939	(760)	-39% 2 586
6.2 - Local Economic Development & Tourism		9 079	10 070	9 907	18	6 166	7 501	(1 335)	-18% 9 907
6.3 - Town Planning		9 042	10 112	11 523	582	7 292	8 427	(1 135)	-13% 11 523
6.4 - Land Use Planning:Environmental Management		14	17	10	2	9	8	2	20% 10
6.5 - Land Use Planning: GIS		—	—	—	—	—	—	—	—
6.6 - Planning & Building Control		8 442	12 516	12 516	613	5 866	7 887	(2 021)	-26% 12 516
6.7 - Integrated Human Settlement		14 927	15 584	24 638	797	7 860	13 136	(5 276)	-40% 24 638
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
		—	—	—	—	—	—	—	—
Vote 7 - Engineering Services		412 044	461 348	448 674	31 133	280 621	328 055	(47 434)	-14% 448 674
7.1 - Director; Executive Support		4 373	3 809	3 796	264	2 272	2 847	(575)	-20% 3 796
7.2 - Water Services: Purification, Demand & Loss Control		100 044	105 688	103 983	3 188	52 032	72 498	(20 466)	-28% 103 983
7.3 - Water Services: Water and Waste Water Reticulation		11 991	15 676	15 573	4 955	12 913	11 680	1 233	11% 15 573
7.4 - Transport, Roads & Storm Water		32 932	34 417	34 069	2 405	21 098	25 551	(4 453)	-17% 34 069
7.5 - Electrical and Energy		244 295	281 084	269 847	18 223	179 301	200 039	(20 738)	-10% 269 847
7.6 - Fleet Management		8 318	11 896	11 820	1 401	7 784	8 865	(1 081)	-12% 11 820

[illegible]

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	(0)	983 608
Surplus/ (Deficit) for the year	2	85 769	133 243	94 828	51 542	185 516	80 764	104 752	0	94 828

WC047 Bitou - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third 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	44 431	388 858	397 056	(8 198)	-2%	531 527
Service charges - Electricity		230 904	262 129	259 136	18 816	192 996	194 352	(1 356)	-1%	259 136
Service charges - Water		87 795	90 492	92 029	8 230	71 044	69 022	2 023	3%	92 029
Service charges - Waste Water Management		67 358	80 372	79 624	6 842	55 830	59 718	(3 888)	-7%	79 624
Service charges - Waste management		44 964	53 852	50 983	4 019	35 234	38 237	(3 003)	-8%	50 983
Sale of Goods and Rendering of Services		7 520	9 687	10 072	348	5 629	5 439	190	3%	10 072
Agency services		2 498	2 840	2 840	245	1 829	2 130	(302)	-14%	2 840
Interest earned from Receivables		13 243	13 870	12 458	3 877	8 554	9 343	(789)	-8%	12 458
Interest earned from Current and Non Current Assets		13 203	12 448	12 448	679	7 355	9 336	(1 981)	-21%	12 448
Rental from Fixed Assets		1 354	2 210	1 610	49	1 068	1 207	(139)	-12%	1 610
Licence and permits		1 427	565	661	82	1 038	496	542	109%	661
Operational Revenue		7 415	2 800	9 667	1 242	8 282	7 776	506	7%	9 667
Non-Exchange Revenue		432 046	442 000	455 351	22 146	317 436	329 284	(11 848)	-4%	455 351
Property rates		178 261	191 257	193 250	15 701	143 855	144 938	(1 083)	-1%	193 250
Surcharges and Taxes		1 420	1 589	1 441	119	3 003	1 080	1 923	178%	1 441
Fines, penalties and forfeits		60 451	50 836	52 397	2 009	33 188	29 636	3 552	12%	52 397
Licence and permits		-	796	796	-	-	597	(597)	-100%	796
Transfer and subsidies - Operational		166 503	176 893	187 363	6 178	125 295	140 918	(15 622)	-11%	187 363
Interest		2 292	1 844	2 202	(3 017)	1 655	1 652	3	0%	2 202
Operational Revenue		14 750	14 835	13 953	1 156	10 439	10 464	(25)	0%	13 953
Gains on disposal of Assets		-	3 950	3 950	-	-	-	-	-	3 950
Other Gains		8 370	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		909 728	973 266	986 878	66 577	706 295	726 341	(20 046)	-3%	986 878
Expenditure By Type										
Employee related costs		312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617
Remuneration of councillors		7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
Bulk purchases - electricity		197 628	231 959	224 959	15 279	156 632	168 719	(12 088)	-7%	224 959
Inventory consumed		16 652	18 699	20 641	698	11 130	15 205	(4 075)	-27%	20 641
Debt impairment		28 480	19 001	19 001	-	-	-	-	-	19 001
Depreciation and amortisation		48 851	40 002	40 002	3 998	30 666	30 001	665	2%	40 002
Interest		20 922	14 063	13 917	5	7 298	10 437	(3 139)	-30%	13 917
Contracted services		77 655	103 758	115 272	4 529	48 969	78 443	(29 474)	-38%	115 272
Transfers and subsidies		9 208	12 283	10 871	357	8 231	7 441	790	11%	10 871
Irrecoverable debts written off		74 426	61 150	61 150	3 949	22 208	45 862	(23 654)	-52%	61 150
Operational costs		76 823	91 144	91 300	2 917	54 233	68 334	(14 101)	-21%	91 300
Losses on Disposal of Assets		3 217	-	-	-	-	-	-	-	-
Other Losses		111	-	-	-	-	-	-	-	-
Total Expenditure		874 170	970 877	983 608	55 974	568 878	714 490	(145 612)	-20%	983 608
Surplus/(Deficit)		35 558	2 389	3 270	10 603	137 416	11 851	125 566	0	3 270
Transfers and subsidies - capital (monetary allocations)		50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	(0)	91 558
Transfers and subsidies - capital (in-kind)		33	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) after income tax		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/(Deficit) attributable to municipality		85 897	133 243	94 828	51 542	185 516	80 764			94 828
Surplus/ (Deficit) for the year		85 897	133 243	94 828	51 542	185 516	80 764			94 828

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter

Vote Description	Ref	Budget Year 2024/25								
		2023/24 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	762	3 162	4 096	(933)	-23%	5 461
Vote 4 - Corporate Services		256	868	828	111	426	621	(194)	-31%	828
Vote 7 - Engineering Services		41 212	143 726	118 509	15 527	62 604	88 881	(26 277)	-30%	118 509
Total Capital Multi-year expenditure	4,7	45 103	149 999	124 797	16 400	66 193	93 598	(27 405)	-29%	124 797
Single Year expenditure appropriation	2									
Vote 2 - Office of the Municipal Manager		149	—	731	37	37	548	(511)	-93%	731
Vote 3 - Community Services		1 021	3 796	2 543	215	678	1 907	(1 229)	-64%	2 543
Vote 4 - Corporate Services		1 513	1 292	1 214	116	994	800	194	24%	1 214
Vote 5 - Financial Services		33	—	—	—	—	—	—	—	—
Vote 6 - Economic Development & Planning		301	—	—	—	—	—	—	—	—
Vote 7 - Engineering Services		56 191	28 073	21 796	2 648	10 354	16 347	(5 993)	-37%	21 796
Total Capital single-year expenditure	4	59 208	33 161	26 283	3 017	12 063	19 602	(7 539)	-38%	26 283
Total Capital Expenditure	3	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Capital Expenditure - Functional Classification										
Governance and administration		17 223	9 350	10 550	2 580	7 303	7 802	(499)	-6%	10 550
Executive and council		149	—	731	37	37	548	(511)	-93%	731
Finance and administration		17 073	9 350	9 819	2 543	7 266	7 254	12	0%	9 819
Community and public safety		4 207	6 302	7 253	1 232	3 665	5 440	(1 775)	-33%	7 253
Community and social services		3 909	304	1 798	470	470	1 349	(878)	-65%	1 798
Sport and recreation		—	4 455	4 455	762	3 114	3 341	(228)	-7%	4 455
Public safety		298	1 542	1 000	—	81	750	(669)	-89%	1 000
Economic and environmental services		12 288	47 401	43 527	7 181	23 545	32 645	(9 100)	-28%	43 527
Planning and development		301	—	—	—	—	—	—	—	—
Road transport		11 987	47 401	43 527	7 181	23 545	32 645	(9 100)	-28%	43 527
Trading services		70 593	120 108	89 750	8 423	43 743	67 313	(23 570)	-35%	89 750
Energy sources		19 492	26 065	15 658	—	3 298	11 744	(8 446)	-72%	15 658
Water management		33 290	45 070	33 855	3 473	16 907	25 391	(8 484)	-33%	33 855
Waste water management		17 811	46 673	39 488	4 950	23 363	29 616	(6 252)	-21%	39 488
Waste management		—	2 300	750	—	175	562	(387)	-69%	750
Total Capital Expenditure - Functional Classification	3	104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080
Funded by:										
National Government		29 398	29 331	29 331	2 823	16 916	21 998	(5 082)	-23%	29 331
Provincial Government		15 527	78 285	57 782	9 523	38 882	43 336	(4 454)	-10%	57 782
Transfers recognised - capital		44 924	107 616	87 112	12 346	55 798	65 334	(9 537)	-15%	87 112
Borrowing		35 920	50 033	35 125	2 951	10 988	26 343	(15 355)	-58%	35 125
Internally generated funds		23 434	25 511	28 843	4 120	11 470	21 522	(10 052)	-47%	28 843
Total Capital Funding	7	104 279	183 160	151 080	19 417	78 256	113 199	(34 943)	-31%	151 080

WC047 Bitou - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - Q3 Third Quarter

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	
R thousand										
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
Vote 1 - Council		-	-	-	-	-	-	-		-
1.1 - Office of the Mayor		-	-	-	-	-	-	-		-
1.2 - Office of the Deputy Mayor		-	-	-	-	-	-	-		-
1.3 - Office of the Speaker		-	-	-	-	-	-	-		-
1.4 - Office of the Executive Council		-	-	-	-	-	-	-		-
1.5 - Council General		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		-	-	-	-	-	-	-		-
2.1 - Municipal Manager; Executive Support		-	-	-	-	-	-	-		-
2.2 - Internal Audit		-	-	-	-	-	-	-		-
2.3 - Governance and Compliance: Risk Management & Compliance		-	-	-	-	-	-	-		-
2.4 - Governance and Compliance: IDP		-	-	-	-	-	-	-		-
2.5 - Governance and Compliance: Performance Management		-	-	-	-	-	-	-		-
2.6 - Program Management Office		-	-	-	-	-	-	-		-
2.7 - Office of the Political Office Bearers		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 3 - Community Services		3 636	5 405	5 461	762	3 162	4 096	(933)	-23%	5 461
3.1 - Director; Executive Support		-	-	-	-	-	-	-		-
3.2 - Traffic Management Services		-	-	-	-	-	-	-		-
3.3 - Law Enforcement Services		-	-	-	-	-	-	-		-
3.4 - Fire & Rescue Services		-	450	450	-	-	337	(337)	-100%	450
3.5 - Disaster Management: CCTV & Security Administration		-	-	-	-	-	-	-		-
3.6 - Library and Information Services		-	-	-	-	-	-	-		-
3.7 - Integrated Waste Management		-	500	500	-	49	375	(326)	-87%	500
3.8 - Facilities Management & Maintenance: Manager; Parks & Recreation		3 636	4 455	4 511	762	3 114	3 383	(269)	-8%	4 511
3.9 - 0		-	-	-	-	-	-	-		-
3.10 - 0		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		256	868	828	111	426	621	(194)	-31%	828
4.1 - Director; Executive Support		-	-	-	-	-	-	-		-
4.2 - Human Resources Management Services		-	-	-	-	-	-	-		-
4.3 - Administration Services		-	-	-	-	-	-	-		-
4.4 - Corporate Communications & Intergovernmental Relations		-	-	-	-	-	-	-		-
4.5 - Information & Communication Technology		256	868	828	111	426	621	(194)	-31%	828
4.6 - Legal Services		-	-	-	-	-	-	-		-
4.7 - Social Development		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 5 - Financial Services		-	-	-	-	-	-	-		-
5.1 - Director; Executive Support		-	-	-	-	-	-	-		-
5.2 - Budget & Reporting		-	-	-	-	-	-	-		-
5.3 - Assets & Liability Management		-	-	-	-	-	-	-		-
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-		-
5.5 - Revenue Services		-	-	-	-	-	-	-		-
5.6 - Expenditure		-	-	-	-	-	-	-		-
5.7 - Supply Chain Management		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		-	-	-	-	-	-	-		-
6.1 - Director; Executive Support		-	-	-	-	-	-	-		-
6.2 - Local Economic Development & Tourism		-	-	-	-	-	-	-		-
6.3 - Town Planning		-	-	-	-	-	-	-		-
6.4 - Land Use Planning: Environmental Management		-	-	-	-	-	-	-		-
6.5 - Land Use Planning: GIS		-	-	-	-	-	-	-		-
6.6 - Planning & Building Control		-	-	-	-	-	-	-		-
6.7 - Integrated Human Settlement		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		41 212	143 726	118 509	15 527	62 604	88 881	(26 277)	-30%	118 509
7.1 - Director; Executive Support		-	-	-	-	-	-	-		-
7.2 - Water Services: Purification, Demand & Loss Control		15 639	77 893	66 194	7 973	36 665	49 645	(12 980)	-26%	66 194
7.3 - Water Services: Water and Waste Water Reticulation		-	-	-	-	-	-	-		-
7.4 - Transport, Roads & Storm Water		1 188	39 758	36 790	6 467	21 725	27 593	(5 867)	-21%	36 790
7.5 - Electrical and Energy		19 373	25 025	14 336	-	3 044	10 752	(7 708)	-72%	14 336
7.6 - Fleet Management		5 012	1 050	1 188	1 088	1 170	891	279	31%	1 188
7.7 - Project Management Unit (PMU)		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-

Vote Description	Ref	2023/24	Budget Year 2024/25							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	
R thousand		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
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Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
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Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
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Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
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Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
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Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
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Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
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Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
		-	-	-	-	-	-	-	-	-
R thousand										
Total multi-year capital expenditure		45 103	149 999	124 797	16 400	66 193	93 598	(27 405)	-29%	124 797
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Council		-	-	-	-	-	-	-		-
1.1 - Office of the Mayor		-	-	-	-	-	-	-		-
1.2 - Office of the Deputy Mayor		-	-	-	-	-	-	-		-
1.3 - Office of the Speaker		-	-	-	-	-	-	-		-
1.4 - Office of the Executive Council		-	-	-	-	-	-	-		-
1.5 - Council General		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 2 - Office of the Municipal Manager		149	-	731	37	37	548	(511)	-93%	731
2.1 - Municipal Manager; Executive Support		149	-	731	37	37	548	(511)	-93%	731
2.2 - Internal Audit		-	-	-	-	-	-	-		-
2.3 - Governance and Compliance: Risk Management & Compliance		-	-	-	-	-	-	-		-
2.4 - Governance and Compliance: IDP		-	-	-	-	-	-	-		-
2.5 - Governance and Compliance: Performance Management		-	-	-	-	-	-	-		-
2.6 - Program Management Office		-	-	-	-	-	-	-		-
2.7 - Office of the Political Office Bearers		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 3 - Community Services		1 021	3 796	2 543	215	678	1 907	(1 229)	-64%	2 543
3.1 - Director; Executive Support		-	-	-	-	-	-	-		-
3.2 - Traffic Management Services		-	250	250	-	81	187	(107)	-57%	250
3.3 - Law Enforcement Services		298	-	-	-	-	-	-		-
3.4 - Fire & Rescue Services		-	842	842	215	215	631	(416)	-66%	842
3.5 - Disaster Management: CCTV & Security Administration		-	-	-	-	-	-	-		-
3.6 - Library and Information Services		273	304	304	-	-	228	(228)	-100%	304
3.7 - Integrated Waste Management		-	1 800	250	-	126	187	(61)	-33%	250
3.8 - Facilities Management & Maintenance: Manager; Parks & Recreation		449	600	896	-	255	672	(418)	-62%	896
3.9 - 0		-	-	-	-	-	-	-		-
3.10 - 0		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		1 513	1 292	1 214	116	994	800	194	24%	1 214
4.1 - Director; Executive Support		-	-	-	-	-	-	-		-
4.2 - Human Resources Management Services		-	-	-	-	-	-	-		-
4.3 - Administration Services		-	-	-	-	-	-	-		-
4.4 - Corporate Communications & Intergovernmental Relations		-	-	-	-	-	-	-		-
4.5 - Information & Communication Technology		1 513	1 292	1 214	116	994	800	194	24%	1 214
4.6 - Legal Services		-	-	-	-	-	-	-		-
4.7 - Social Development		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 5 - Financial Services		33	-	-	-	-	-	-		-
5.1 - Director; Executive Support		-	-	-	-	-	-	-		-
5.2 - Budget & Reporting		33	-	-	-	-	-	-		-
5.3 - Assets & Liability Management		-	-	-	-	-	-	-		-
5.4 - AFS, Treasury and Accounting		-	-	-	-	-	-	-		-
5.5 - Revenue Services		-	-	-	-	-	-	-		-
5.6 - Expenditure		-	-	-	-	-	-	-		-
5.7 - Supply Chain Management		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 6 - Economic Development & Planning		301	-	-	-	-	-	-		-
6.1 - Director; Executive Support		-	-	-	-	-	-	-		-
6.2 - Local Economic Development & Tourism		301	-	-	-	-	-	-		-
6.3 - Town Planning		-	-	-	-	-	-	-		-
6.4 - Land Use Planning:Environmental Management		-	-	-	-	-	-	-		-
6.5 - Land Use Planning: GIS		-	-	-	-	-	-	-		-
6.6 - Planning & Building Control		-	-	-	-	-	-	-		-
6.7 - Integrated Human Settlement		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 7 - Engineering Services		56 191	28 073	21 796	2 648	10 354	16 347	(5 993)	-37%	21 796
7.1 - Director; Executive Support		-	-	-	-	-	-	-		-
7.2 - Water Services: Purification, Demand & Loss Control		35 462	13 850	7 148	450	3 605	5 361	(1 756)	-33%	7 148
7.3 - Water Services: Water and Waste Water Reticulation		-	-	-	-	-	-	-		-
7.4 - Transport, Roads & Storm Water		10 799	7 643	6 736	715	1 820	5 052	(3 233)	-64%	6 736
7.5 - Electrical and Energy		119	1 040	1 322	-	254	991	(738)	-74%	1 322
7.6 - Fleet Management		9 810	5 540	6 589	1 483	4 676	4 942	(266)	-5%	6 589
7.7 - Project Management Unit (PMU)		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-

[illegible]

Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance	Full Year Forecast
		-	-	-	-	-	-	-	-	-
R thousand		-	-	-	-	-	-	-	-	-
Total single-year capital expenditure		59 208	33 161	26 283	3 017	12 063	19 602	(7 539)	(0)	26 283
Total Capital Expenditure		104 311	183 160	151 080	19 417	78 256	113 199	(34 943)	(0)	151 080

WC047 Bitou - Table C6 Monthly Budget Statement - Financial Position - Q3 Third 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	149 119	170 182,543	149 119
Trade and other receivables from exchange transactions		54 528	75 841	73 047	86 941	73 047
Receivables from non-exchange transactions		40 213	97 230	81 355	67 797	81 355
Current portion of non-current receivables		9	11	9	9	9
Inventory		15 845	20 180	18 268	15 938	18 268
VAT		283 602	26 573	15 182	–	283 602
Other current assets		898	180	1 052	1 393	1 052
Total current assets		560 528	280 234	338 033	342 262	606 454
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	1 430 917	1 366 454	1 430 917
Heritage assets		38	35	38	38	38
Total non current assets		1 333 926	1 415 909	1 445 004	1 380 541	1 445 004
TOTAL ASSETS		1 894 455	1 696 142	1 783 037	1 722 803	2 051 458
LIABILITIES						
Current liabilities						
Financial liabilities		20 425	1 103	41 876	10 170	41 876
Consumer deposits		11 362	9 848	11 362	11 837	11 362
Trade and other payables from exchange transactions		125 575	86 278	152 925	40 054	152 925
Trade and other payables from non-exchange transactions		(31 403)	(13 526)	(43 017)	(19 286)	(43 017)
Provision		47 936	116 950	48 075	32 793	48 075
VAT		268 421	–	–	6 437	268 421
Total current liabilities		442 316	200 653	211 220	82 006	479 641
Non current liabilities						
Financial liabilities		107 718	130 734	106 408	107 718	106 408
Provision		13 801	10 320	13 801	11 960	13 801
Other non-current liabilities		70 559	58 456	96 636	69 555	96 636
Total non current liabilities		192 078	199 510	216 846	189 232	216 846
TOTAL LIABILITIES		634 394	400 163	428 066	271 238	696 487
NET ASSETS	2	1 260 061	1 295 979	1 354 971	1 451 565	1 354 971
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 183 380	1 167 034	1 316 706	1 374 884	1 316 706
Reserves and funds		76 681	75 800	76 681	76 681	76 681
TOTAL COMMUNITY WEALTH/EQUITY	2	1 260 061	1 242 834	1 393 387	1 451 565	1 393 387

WC047 Bitou - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	Budget Year 2024/25								
		2023/24 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	15 366	137 242	131 106	6 136	5%	174 808
Service charges		–	434 972	435 238	40 299	304 686	326 428	(21 743)	-7%	435 238
Other revenue		–	26 596	23 531	1 523	100 746	15 529	85 217	549%	23 531
Transfers and Subsidies - Operational		–	176 723	184 382	115	127 689	136 930	(9 240)	-7%	184 382
Transfers and Subsidies - Capital		–	130 854	91 558	11 035	57 823	68 913	(11 090)	-16%	91 558
Interest		–	12 448	12 448	1 219	16 005	9 336	6 669	71%	12 448
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(776 920)	(776 920)	(24 355)	(635 877)	(584 228)	51 649	-9%	(64 231)
Interest		–	(14 063)	(13 917)	(5)	(7 298)	(10 437)	(3 139)	30%	(13 917)
Transfers and Subsidies		–	(11 983)	(11 983)	(357)	(8 231)	(8 250)	(19)	0%	(11 983)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	153 694	119 145	44 838	92 786	85 327	(7 459)	-9%	831 834
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	3 950	3 950	–	–	–	–		3 950
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		–	(183 160)	(156 080)	(19 417)	(78 256)	116 949	195 205	167%	156 080
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(179 210)	(152 130)	(19 417)	(78 256)	116 949	195 205	167%	160 030
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	50 033	40 545	–	–	–	–		40 545
Increase (decrease) in consumer deposits		–	–	–	(59)	475	–	475	0%	–
Payments										
Repayment of borrowing		–	–	–	(138)	(10 255)	–	10 255	0%	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	50 033	40 545	(196)	(9 780)	–	9 780	0%	40 545
NET INCREASE/ (DECREASE) IN CASH HELD		–	24 518	7 560	25 225	4 751	202 277			1 032 409
Cash/cash equivalents at beginning:		–	59 740	165 432		165 432	165 432			165 432
Cash/cash equivalents at month/year end:		–	84 258	172 992		170 183	367 709			1 197 841

WC047 Bitou - Supporting Table SC1 Material variance explanations - Q3 Third Quarter

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

WC047 Bitou - Supporting Table SC2 Monthly Budget Statement - performance indicators - Q3 Third Quarter

Description of financial indicator	Basis of calculation	Ref	2023/24	Budget Year 2024/25			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		2,4%	5,6%	5,5%	6,7%	5,5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		34,4%	27,3%	23,2%	14,0%	23,2%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17,2%	11,7%	20,9%	8,3%	20,9%
Gearing	Long Term Borrowing/ Funds & Reserves		140,5%	172,5%	138,8%	140,5%	138,8%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	126,7%	139,7%	160,0%	417,4%	126,4%
Liquidity Ratio	Monetary Assets/Current Liabilities		37,4%	30,0%	70,6%	207,5%	31,1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		10,5%	17,8%	15,8%	22,1%	15,8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		34,4%	38,1%	38,4%	31,7%	38,4%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		4,3%	4,9%	4,3%	2,7%	4,3%
Interest & Depreciation	I&D/Total Revenue - capital revenue		7,7%	5,6%	5,5%	5,4%	5,5%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

WC047 Bitou - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2024/25										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	7 967	3 582	3 142	3 199	94 249	-	-	-	112 140	97 448	1 420	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	13 942	2 171	1 315	1 122	19 614	-	-	-	38 163	20 736	27	-
Receivables from Non-exchange Transactions - Property Rates	1400	9 997	2 235	1 469	1 414	45 483	-	-	-	60 598	46 897	15	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 814	2 613	2 452	2 358	102 281	-	-	-	116 517	104 639	1 552	-
Receivables from Exchange Transactions - Waste Management	1600	3 887	1 659	1 541	1 496	61 266	-	-	-	69 850	62 763	932	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	185	123	40	49	(17 551)	-	-	-	(17 154)	(17 502)	3	-
Total By Income Source	2000	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115	314 980	3 949	-
2023/24 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	694	537	554	537	3 586	-	-	-	5 907	4 122	-	-
Commercial	2300	3 897	966	748	585	(1 459)	-	-	-	4 737	(874)	-	-
Households	2400	38 202	10 880	8 656	8 517	303 215	-	-	-	369 470	311 732	3 949	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	42 793	12 383	9 959	9 639	305 341	-	-	-	380 115	314 980	3 949	-

WC047 Bitou - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third 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	-	1	22	-	-	0	-	-	24	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	1	22	-	-	0	-	-	24	-

WC047 Bitou - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third 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	20 798	143		-	20 940,929
Standard Bank: 488607000-079		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 631	36	(5 667)	-	-
Standard Bank: 488607000-078		Call deposit	Call deposit	No	Variable	7,50%	No	No	Call deposit	5 631	36		-	5 666,522
Absa Bank: 9381946782		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 508	86		-	12 593,520
Nedbank: 037881052406		365days	Fixed deposit	No	Fixed	9,02%	No	No	11/09/2025	50 000	-		-	50 000,000
Standard bank: 488607000-087		360days	Fixed deposit	No	Fixed	8,85%	No	No	06/09/2025	47 745	-		-	47 745,000
Absa Bank: 9395881776		Call deposit	Call deposit	No	Variable	8,15%	No	No	Call deposit	12 000	93		-	12 093,263
Nedbank: 037881052406000109		60days	Fixed deposit	No	Fixed	8,02%	No	No	13/05/2025	-	-		30 000	30 000
Standard Bank: 488607000-089		90days	Fixed deposit	No	Fixed	8,35%	No	No	11/06/2025	-	-		30 000	30 000
-		-	-	-	-	-	-	-	-	-	-		-	-
Municipality sub-total										154 312	394	(5 667)	60 000	209 039

WC047 Bitou - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third 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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		3 650	159 289	165 328	–	118 661	9 637	109 024	1131,3%	11 180
Operational Revenue:General Revenue:Equitable Share	3	–	154 148	154 148	–	115 464	–	115 464		–
Operational:Revenue:General Revenue:Fuel Levy		–	–	–	–	–	–	–		–
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Agriculture Research and Technology		–	–	–	–	–	–	–		–
Agriculture, Conservation and Environmental		–	–	–	–	–	–	–		–
Arts and Culture Sustainable Resource Management		–	–	–	–	–	–	–		–
Community Library		–	–	–	–	–	–	–		–
Department of Environmental Affairs		–	–	–	–	–	–	–		–
Department of Tourism		–	–	–	–	–	–	–		–
Department of Water Affairs and Sanitation Masibambane		–	–	–	–	–	–	–		–
Emergency Medical Service		–	–	–	–	–	–	–		–
Energy Efficiency and Demand-side [Schedule 5B]		–	–	–	–	–	–	–		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 879	1 474	1 474	–	1 397	1 105	292	26,4%	1 474
HIV and Aids		–	–	–	–	–	–	–		–
Housing Accreditation		–	–	–	–	–	–	–		–
Housing Top structure		–	–	–	–	–	–	–		–
Infrastructure Skills Development Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Integrated City Development Grant		–	–	–	–	–	–	–		–
Khayelitsha Urban Renewal		–	–	–	–	–	–	–		–
Local Government Financial Management Grant [Schedule 5B]		1 771	1 800	1 800	–	1 800	1 800	–		1 800
Mitchell's Plain Urban Renewal		–	–	–	–	–	–	–		–
Municipal Demarcation and Transition Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Disaster Grant [Schedule 5B]		–	1 867	6 818	–	–	5 644	(5 644)	-100,0%	6 818
Municipal Human Settlement Capacity Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Municipal Systems Improvement Grant		–	–	–	–	–	–	–		–
Natural Resource Management Project		–	–	–	–	–	–	–		–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–		–
Operation Clean Audit		–	–	–	–	–	–	–		–
Municipal Disaster Recovery Grant		–	–	–	–	–	–	–		–
Public Service Improvement Facility		–	–	–	–	–	–	–		–
Public Transport Network Operations Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Restructuring - Seed Funding		–	–	–	–	–	–	–		–
Revenue Enhancement Grant Debtors Book		–	–	–	–	–	–	–		–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–		–
Sport and Recreation		–	–	–	–	–	–	–		–
Terrestrial Invasive Alien Plants		–	–	–	–	–	–	–		–
Water Services Operating Subsidy Grant [Schedule 5B]		–	–	–	–	–	–	–		–
Health Hygiene in Informal Settlements		–	–	–	–	–	–	–		–
Municipal Infrastructure Grant [Schedule 5B]		–	–	1 088	–	–	1 088	(1 088)	-100,0%	1 088
Water Services Infrastructure Grant		–	–	–	–	–	–	–		–

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Municipal Infrastructure Grant [Schedule 5B]		21 783	22 874	21 730	5 955	22 818	16 298	6 520	40,0%	21 730
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Human Settlement		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-		-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-		-
Water Services Infrastructure Grant [Schedule 5B]		-	12 000	12 000	5 080	9 080	9 000	80	0,9%	12 000
WIFI Connectivity		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-		-
Aquaponic Project		-	-	-	-	-	-	-		-
Restitution Settlement		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring Seed Funding		-	-	-	-	-	-	-		-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-		-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-		-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-		-
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		16 023	79 330	57 827	-	25 925	43 615	(17 690)	-40,6%	57 827
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	350	350	-	-	262	(262)	-100,0%	350
Specify (Add grant description)		15 673	-	-	-	23 316	-	23 316		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		350	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	980	980	-	980	980	-		980
Specify (Add grant description)		-	-	-	-	-	-	-		-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	41 580	114 204	91 558	11 035	57 823	68 913	(11 090)	-16,1%	91 558
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	57 758	299 706	282 758	11 150	185 512	95 876	89 637	93,5%	128 610

WC047 Bitou - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 470	155 622	158 510	1 268	117 533	3 993	113 540	2843,3%	(4 362)
Operational Revenue:General Revenue:Equitable Share		-	154 148	154 148	-	115 464	-	115 464		-
2014 African Nations Championship Host City Operating Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Agriculture Research and Technology		-	-	-	-	-	-	-		-
Agriculture, Conservation and Environmental		-	-	-	-	-	-	-		-
Arts and Culture Sustainable Resource Management		-	-	-	-	-	-	-		-
Community Library		-	-	-	-	-	-	-		-
Department of Environmental Affairs		-	-	-	-	-	-	-		-
Department of Tourism		-	-	-	-	-	-	-		-
Department of Water Affairs and Sanitation Masibambane		-	-	-	-	-	-	-		-
Emergency Medical Service		-	-	-	-	-	-	-		-
Energy Efficiency and Demand-side [Schedule 5B]		-	-	-	-	-	-	-		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		1 879	1 474	1 474	894	1 474	1 106	369	33,3%	(1 474)
HIV and Aids		-	-	-	-	-	-	-		-
Housing Accreditation		-	-	-	-	-	-	-		-
Housing Top structure		-	-	-	-	-	-	-		-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Integrated City Development Grant		-	-	-	-	-	-	-		-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		2 449	-	1 800	374	595	1 800	(1 205)	-66,9%	(1 800)
Mitchell's Plain Urban Renewal		-	-	-	-	-	-	-		-
Municipal Demarcation and Transition Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Disaster Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Human Settlement Capacity Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Municipal Systems Improvement Grant		-	-	-	-	-	-	-		-
Natural Resource Management Project		-	-	-	-	-	-	-		-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-		-
Operation Clean Audit		-	-	-	-	-	-	-		-
Municipal Disaster Recovery Grant		-	-	-	-	-	-	-		-
Public Service Improvement Facility		-	-	-	-	-	-	-		-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Restructuring - Seed Funding		-	-	-	-	-	-	-		-
Revenue Enhancement Grant Debtors Book		-	-	-	-	-	-	-		-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-		-
Sport and Recreation		-	-	-	-	-	-	-		-
Terrestrial Invasive Alien Plants		-	-	-	-	-	-	-		-
Water Services Operating Subsidy Grant [Schedule 5B]		-	-	-	-	-	-	-		-
Health Hygiene in Informal Settlements		-	-	-	-	-	-	-		-
Municipal Infrastructure Grant [Schedule 5B]		1 142	-	1 088	-	-	1 088	(1 088)	-100,0%	(1 088)
Water Services Infrastructure Grant		-	-	-	-	-	-	-		-

[illegible]

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Municipal Infrastructure Grant [Schedule 5B]		29 986	22 874	21 730	9 568	13 691	16 298	(2 607)	-16,0%	(21 730)
Municipal Water Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Household Infrastructure Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Urban Settlement Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Human Settlement		-	-	-	-	-	-	-	-	-
Community Library		-	-	-	-	-	-	-	-	-
Integrated City Development Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant [Schedule 4B]		-	-	-	-	-	-	-	-	-
Khayelitsha Urban Renewal		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Systems Improvement Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Network Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Public Transport Network Operations Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant (Schedule 5B)		-	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant [Schedule 5B]		-	12 000	12 000	2 342	2 342	9 000	(6 658)	-74,0%	(12 000)
WIFI Connectivity		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Aquaponic Project		-	-	-	-	-	-	-	-	-
Restitution Settlement		-	-	-	-	-	-	-	-	-
Infrastructure Skills Development Grant [Schedule 5B]		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		16 547	95 980	57 827	29 029	32 066	43 615	(11 549)	-26,5%	(57 827)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		314	-	-	-	-	-	-	-	-
Specify (Add grant description)		13 734	-	-	28 715	31 393	-	31 393	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		345	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	980	980	-	-	980	(980)	-100,0%	(980)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	350	350	-	-	262	(262)	-100,0%	(350)
Specify (Add grant description)		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	78 000	46 470	-	-	34 853	(34 853)	-100,0%	(46 470)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		2 153	16 650	10 027	313	673	7 520	(6 847)	-91,0%	(10 027)
Specify (Add grant description)		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		50 307	130 854	91 558	40 939	48 100	68 913	(20 813)	-30,2%	(91 558)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		72 097	316 156	278 920	47 118	173 395	94 220	79 175	84,0%	(124 772)

WC047 Bitou - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter

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

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

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

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

WC047 Bitou - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		5 780	5 882	5 882	474	4 510	4 411	99	2%	5 882
Pension and UIF Contributions		515	882	882	30	326	662	(336)	-51%	882
Medical Aid Contributions		121	127	127	9	75	95	(20)	-21%	127
Motor Vehicle Allowance		375	346	346	41	338	259	79	30%	346
Cellphone Allowance		584	642	642	51	455	481	(27)	-6%	642
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors	4	7 376	7 879	7 879	604	5 704	5 909	(205)	-3%	7 879
% increase			6,8%	6,8%						6,8%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		14 866	10 851	9 165	637	3 301	6 874	(3 573)	-52%	9 165
Pension and UIF Contributions		821	1 465	1 555	75	581	1 167	(586)	-50%	1 555
Medical Aid Contributions		74	193	188	3	45	141	(96)	-68%	188
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		526	905	925	-	-	109	(109)	-100%	925
Motor Vehicle Allowance		724	1 131	965	43	440	724	(284)	-39%	965
Cellphone Allowance		246	384	335	20	148	251	(104)	-41%	335
Housing Allowances		5	-	-	-	-	-	-	-	-
Other benefits and allowances		82	2 208	2 207	46	372	1 656	(1 284)	-78%	2 207
Payments in lieu of leave		60	348	325	-	-	244	(244)	-100%	325
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	4	17 404	17 483	15 666	824	4 886	11 165	(6 279)	-56%	15 666
% increase			0,5%	-10,0%						-10,0%
Other Municipal Staff										
Basic Salaries and Wages		175 887	203 854	210 946	15 001	148 089	158 116	(10 027)	-6%	210 946
Pension and UIF Contributions		28 981	34 679	34 857	2 563	22 352	26 142	(3 790)	-14%	34 857
Medical Aid Contributions		18 623	24 393	24 688	1 567	13 979	18 516	(4 536)	-25%	24 688
Overtime		27 589	19 547	20 197	1 795	19 217	15 147	4 070	27%	20 197
Performance Bonus		62	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		10 803	12 536	12 890	871	8 049	9 667	(1 619)	-17%	12 890
Cellphone Allowance		1 695	1 709	1 827	149	1 325	1 370	(46)	-3%	1 827
Housing Allowances		911	1 045	1 058	268	889	794	95	12%	1 058
Other benefits and allowances		21 504	22 882	23 226	600	5 022	18 275	(13 253)	-73%	23 226
Payments in lieu of leave		2 473	6 026	6 107	-	-	4 580	(4 580)	-100%	6 107
Long service awards		1 703	1 077	1 077	-	-	808	(808)	-100%	1 077
Post-retirement benefit obligations		5 184	25 708	26 077	-	0	19 558	(19 558)	-100%	26 077
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff	4	295 416	353 455	362 951	22 813	218 921	272 973	(54 052)	-20%	362 951
% increase			19,6%	22,9%						22,9%
Total Parent Municipality		320 196	378 817	386 496	24 242	229 511	290 047	(60 536)	-21%	386 496
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-

Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% increase	4	-	-	-	-	-	-	-		-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-		-
Pension and UIF Contributions		-	-	-	-	-	-	-		-
Medical Aid Contributions		-	-	-	-	-	-	-		-
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-		-
% increase	4	-	-	-	-	-	-	-		-
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		320 196	378 817	386 496	24 242	229 511	290 047	(60 536)	-21%	386 496
% increase	4	-	18,3%	20,7%	-	-	-	-	-	20,7%
TOTAL MANAGERS AND STAFF		312 820	370 938	378 617	23 638	223 807	284 138	(60 331)	-21%	378 617

WC047 Bitou - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Q3 Third Quarter

Description	Ref	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1															
Cash Receipts By Source																
Property rates		15 982	15 417	14 575	16 650	17 029	9 485	18 595	14 143	15 366	14 567	14 567	8 431	174 808	189 142	199 917
Service charges - electricity revenue		19 297	21 374	13 057	17 691	19 663	23 919	19 438	37 284	14 958	20 223	20 223	15 550	242 678	274 437	306 924
Service charges - water revenue		7 048	4 976	3 646	7 191	6 869	3 271	11 710	6 279	7 936	6 693	6 693	8 005	80 318	90 909	98 792
Service charges - Waste Water Management		6 602	4 302	323	7 873	5 567	2 792	10 642	4 293	6 472	5 781	5 781	8 942	69 370	77 826	84 179
Service charges - Waste Mangement		4 516	2 678	106	5 118	3 081	1 593	6 082	2 397	4 042	3 573	3 573	6 114	42 872	46 248	49 333
Rental of facilities and equipment		133	127	103	125	161	41	152	98	(48)	178	178	888	2 137	3 173	3 107
Interest earned - external investments		378	1 536	1 325	429	1 063	364	817	1 044	679	1 037	1 037	2 739	12 448	12 573	12 698
Interest earned - outstanding debtors		(3)	833	1 422	1 285	1 231	319	1 640	1 104	539	-	-	(8 371)	(0)	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		540	2 281	1 474	1 401	1 433	1 361	1 888	1 375	1 324	836	836	(4 719)	10 029	10 310	10 773
Licences and permits		79	95	236	179	98	42	116	110	82	114	114	99	1 364	1 437	1 516
Agency services		-	243	239	222	209	-	405	266	245	-	-	(1 829)	-	2 971	3 104
Transfers and Subsidies - Operational		-	68 703	2 121	3 322	822	577	51 531	500	115	1 654	1 154	53 885	184 382	208 662	260 111
Other revenue		(6 353)	4 839	10 727	12 236	7 052	(23 390)	48 809	3 779	35 867	598	1 418	(85 582)	10 002	8 143	8 356
Cash Receipts by Source		48 219	127 404	49 354	73 723	64 276	20 375	171 824	72 673	87 579	55 254	55 574	4 153	830 407	925 830	1 038 813
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National /		-	-	10 284	5 518	10 329	-	15 596	5 061	11 035	29	29	33 676	91 558	92 769	47 549
Transfers and subsidies - capital (monetary allocations) (Nat / Prov		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	3 950	3 950	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	20 141	20 141	29 408	13 351
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		57	93	76	77	137	(9)	42	61	(59)	-	-	(475)	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		48 277	127 497	59 714	79 318	74 742	20 366	187 462	77 795	98 555	55 283	55 603	61 445	946 056	1 048 006	1 099 712
Cash Payments by Type																
Employee related costs		421	26 013	55 150	270	66 024	27 893	26 394	23 202	23 903	35 215	35 215	109 028	428 728	445 251	457 392
Remuneration of councillors		571	608	594	583	863	604	673	604	604	-	-	(5 704)	-	-	-
Interest		17	15	14	12	11	-	7 219	7	5	1 160	1 160	4 299	13 917	17 827	21 484
Bulk purchases - Electricity		-	33 328	25 658	14 425	15 692	15 589	17 900	18 761	15 279	19 330	19 330	36 668	231 959	266 753	306 766
Acquisitions - water & other inventory		140	1 367	926	1 907	958	1 677	1 103	2 484	758	1 486	1 486	3 539	17 830	18 608	19 713
Contracted services		4 068	3 542	3 794	4 644	3 529	7 811	7 480	9 574	4 529	8 200	8 200	33 034	98 403	119 610	160 224
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	113	-	-	(113)	-	-	-
Transfers and subsidies - other		-	2 064	-	-	-	2 593	110	3 107	244	-	-	(8 117)	-	-	-
Other expenditure		89 567	(23 965)	32 577	5 796	11 425	20 725	(4 661)	53 235	8 340	-	-	(193 041)	-	-	-
Cash Payments by Type		94 784	42 973	118 712	27 636	98 500	76 892	56 218	110 973	53 776	65 391	65 391	(20 408)	790 837	868 049	965 579
Other Cash Flows/Payments by Type																
Capital assets		-	1 432	3 505	7 325	10 657	15 692	6 486	13 742	19 417	-	-	(78 256)	-	-	-
Repayment of borrowing		126	128	129	131	132	-	9 336	136	138	-	-	(30 659)	(20 404)	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		94 910	44 533	122 346	35 092	109 289	92 584	72 040	124 851	73 330	65 391	65 391	(129 323)	770 433	868 049	965 579
NET INCREASE/(DECREASE) IN CASH HELD		(46 633)	82 964	(62 632)	44 226	(34 547)	(72 218)	115 422	(47 056)	25 225	(10 108)	(9 788)	190 768	175 623	179 958	134 134
Cash/cash equivalents at the month/year beginning:		165 432	118 799	201 763	139 131	183 357	148 810	76 591	192 013	144 957	170 183	160 075	150 287	165 432	341 055	521 013
Cash/cash equivalents at the month/year end:		118 799	201 763	139 131	183 357	148 810	76 591	192 013	144 957	170 183	160 075	150 287	341 055	341 055	521 013	655 147

WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q3 Third 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	1									
Revenue										
Exchange Revenue										
Service charges - Electricity		-	-	-	-	-	-	-		-
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		-	-	-	-	-	-	-		-
Sale of Goods and Rendering of Services		-	-	-	-	-	-	-		-
Agency services		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		-	-	-	-	-	-	-		-
Interest earned from Current and Non Current Assets		-	-	-	-	-	-	-		-
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Non-Exchange Revenue										
Property rates		-	-	-	-	-	-	-		-
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	-	-	-	-	-	-		-
Licence and permits		-	-	-	-	-	-	-		-
Transfer and subsidies - Operational		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		-	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs		-	-	-	-	-	-	-		-
Remuneration of councillors		-	-	-	-	-	-	-		-
Bulk purchases - electricity		-	-	-	-	-	-	-		-
Inventory consumed		-	-	-	-	-	-	-		-
Debt impairment		-	-	-	-	-	-	-		-
Depreciation and amortisation		-	-	-	-	-	-	-		-
Interest		-	-	-	-	-	-	-		-
Contracted services		-	-	-	-	-	-	-		-
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		-	-	-	-	-	-	-		-
Operational costs		-	-	-	-	-	-	-		-
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		-	-	-	-	-	-	-		-
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-		-

WC047 Bitou - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Q3 Third 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 By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

WC047 Bitou - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	–	15 263	12 578	–	–	12 578	–	0,0%	0%
August	381	15 263	12 578	1 432	1 432	25 155	23 723	94,3%	1%
September	3 694	15 263	12 578	3 505	4 937	37 733	32 796	86,9%	3%
October	6 164	15 263	12 578	7 325	12 262	50 311	38 048	75,6%	7%
November	12 324	15 263	12 578	10 657	22 919	62 888	39 969	63,6%	13%
December	5 300	15 263	12 578	15 692	38 611	75 466	36 855	48,8%	21%
January	1 046	15 263	12 578	6 486	45 097	88 044	42 947	48,8%	25%
February	9 804	15 263	12 578	13 742	58 839	100 622	41 783	41,5%	32%
March	3 788	15 263	12 578	19 417	78 256	113 199	34 943	30,9%	43%
April	9 418	15 263	12 578	–	78 256	125 777	47 521	37,8%	43%
May	14 226	15 263	12 578	–	78 256	138 355	60 099	43,4%	43%
June	38 166	15 264	12 726	–	78 256	151 080	72 824	48,2%	43%
Total Capital expenditure	104 311	183 160	151 080	78 256					

WC047 Bitou - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q3 Third 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		1									
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			39 021	99 385	70 995	9 837	42 609	53 246	(10 638)	-20,0%	70 995
Roads Infrastructure			7 138	44 573	33 079	4 949	23 335	24 809	(1 474)	-5,9%	33 079
Roads			7 138	44 573	33 079	4 949	23 335	24 809	(1 474)	-5,9%	33 079
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			4 169	15 241	7 165	-	2 090	5 374	(3 284)	-61,1%	7 165
Power Plants			-	-	282	-	254	211	42	20,0%	282
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			79	7 861	1 574	-	528	1 181	(652)	-55,3%	1 574
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			4 090	7 380	5 309	-	1 308	3 982	(2 674)	-67,1%	5 309
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			23 214	18 043	14 127	1 759	10 022	10 595	(573)	-5,4%	14 127
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			19 184	4 443	4 443	450	1 840	3 332	(1 492)	-44,8%	4 443
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			3 854	13 400	9 294	1 308	8 005	6 971	1 034	14,8%	9 294
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			176	200	390	-	177	293	(115)	-39,3%	390
Sanitation Infrastructure			4 500	21 028	16 124	3 129	7 112	12 093	(4 981)	-41,2%	16 124
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			787	13 528	8 624	3 044	5 635	6 468	(833)	-12,9%	8 624
Waste Water Treatment Works			3 713	3 500	3 500	85	279	2 625	(2 346)	-89,4%	3 500
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	4 000	4 000	-	1 197	3 000	(1 803)	-60,1%	4 000
Solid Waste Infrastructure			-	500	500	-	49	375	(326)	-87,0%	500
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	500	500	-	49	375	(326)	-87,0%	500
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			301	3 300	1 700	-	495	1 275	(780)	-61,2%	1 700
Community Facilities			301	3 300	1 700	-	495	1 275	(780)	-61,2%	1 700
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	1 500	1 500	-	368	1 125	(757)	-67,2%	1 500
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		301	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		-	1 800	200	-	126	150	(24)	-15,7%	200
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		7 986	2 995	5 640	-	2 930	4 230	(1 300)	-30,7%	5 640
<i>Operational Buildings</i>		7 986	2 995	5 640	-	2 930	4 230	(1 300)	-30,7%	5 640
<i>Municipal Offices</i>		-	-	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		5 664	1 795	2 506	-	1 675	1 880	(205)	-10,9%	2 506
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		2 322	1 200	3 134	-	1 255	2 351	(1 096)	-46,6%	3 134
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 286	3 040	2 283	326	1 289	1 712	(424)	-24,7%	2 283
<i>Computer Equipment</i>		1 286	3 040	2 283	326	1 289	1 712	(424)	-24,7%	2 283
Furniture and Office Equipment		302	320	1 031	37	292	773	(481)	-62,2%	1 031
<i>Furniture and Office Equipment</i>		302	320	1 031	37	292	773	(481)	-62,2%	1 031
Machinery and Equipment		7 345	3 174	3 140	910	1 157	2 355	(1 198)	-50,9%	3 140
<i>Machinery and Equipment</i>		7 345	3 174	3 140	910	1 157	2 355	(1 198)	-50,9%	3 140
Transport Assets		13 530	4 830	5 017	2 571	4 064	3 763	301	8,0%	5 017
<i>Transport Assets</i>		13 530	4 830	5 017	2 571	4 064	3 763	301	8,0%	5 017
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on new assets	1	69 771	117 043	89 807	13 682	52 835	67 355	14 520	21,6%	89 807

WC047 Bitou - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q3 Third 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	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		1 602	1 040	1 040	-	-	780	(780)	-100,0%	1 040
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 602	1 040	1 040	-	-	780	(780)	-100,0%	1 040
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1 602	1 040	1 040	-	-	780	(780)	-100,0%	1 040
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	200	-	-	150	(150)	-100,0%	200
Community Facilities		-	-	200	-	-	150	(150)	-100,0%	200
Halls		-	-	200	-	-	150	(150)	-100,0%	200
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<i>Theatres</i>		-	-	-	-	-	-	-		-
<i>Libraries</i>		-	-	-	-	-	-	-		-
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-		-
<i>Police</i>		-	-	-	-	-	-	-		-
<i>Parks</i>		-	-	-	-	-	-	-		-
<i>Public Open Space</i>		-	-	-	-	-	-	-		-
<i>Nature Reserves</i>		-	-	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-		-
<i>Markets</i>		-	-	-	-	-	-	-		-
<i>Stalls</i>		-	-	-	-	-	-	-		-
<i>Abattoirs</i>		-	-	-	-	-	-	-		-
<i>Airports</i>		-	-	-	-	-	-	-		-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-		-
<i>Indoor Facilities</i>		-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
<i>Monuments</i>		-	-	-	-	-	-	-		-
<i>Historic Buildings</i>		-	-	-	-	-	-	-		-
<i>Works of Art</i>		-	-	-	-	-	-	-		-
<i>Conservation Areas</i>		-	-	-	-	-	-	-		-
<i>Other Heritage</i>		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
<i>Revenue Generating</i>		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		2 425	2 850	2 644	(65)	1 056	1 983	(927)	-46,7%	2 644
<i>Operational Buildings</i>		2 425	2 850	2 644	(65)	1 056	1 983	(927)	-46,7%	2 644
<i>Municipal Offices</i>		-	-	-	-	-	-	-		-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-		-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-		-
<i>Workshops</i>		-	-	-	-	-	-	-		-
<i>Yards</i>		1 987	2 000	1 794	(65)	1 056	1 345	(289)	-21,5%	1 794
<i>Stores</i>		-	-	-	-	-	-	-		-
<i>Laboratories</i>		-	-	-	-	-	-	-		-
<i>Training Centres</i>		-	-	-	-	-	-	-		-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-		-
<i>Depots</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		438	850	850	-	-	637	(637)	-100,0%	850
<i>Housing</i>		-	-	-	-	-	-	-		-
<i>Staff Housing</i>		-	-	-	-	-	-	-		-
<i>Social Housing</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
<i>Servitudes</i>		-	-	-	-	-	-	-		-
<i>Licences and Rights</i>		-	-	-	-	-	-	-		-
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		114	250	246	116	225	74	151	203,4%	246
<i>Computer Equipment</i>		114	250	246	116	225	74	151	203,4%	246
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	-	-	-	-	-	-		-
<i>Machinery and Equipment</i>		-	-	-	-	-	-	-		-
Transport Assets		-	1 760	2 060	-	980	1 545	(565)	-36,6%	2 060
<i>Transport Assets</i>		-	1 760	2 060	-	980	1 545	(565)	-36,6%	2 060
Land		-	-	-	-	-	-	-		-
<i>Land</i>		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-		-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing assets	1	4 142	5 900	6 190	50	2 261	4 532	2 271	50,1%	6 190

WC047 Bitou - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q3 Third 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	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		20 885	21 744	17 072	661	9 033	12 804	(3 771)	-29,5%	17 072
Roads Infrastructure		9 448	7 731	7 159	-	5 796	5 369	427	8,0%	7 159
Roads		9 448	7 731	7 159	-	5 796	5 369	427	8,0%	7 159
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	800	800	-	-	600	(600)	-100,0%	800
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	800	800	-	-	600	(600)	-100,0%	800
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 126	7 680	3 580	87	1 420	2 685	(1 265)	-47,1%	3 580
Power Plants		-	300	-	-	34	-	34	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		1 727	1 971	2 271	87	1 386	1 703	(317)	-18,6%	2 271
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		399	5 409	1 309	-	-	982	(982)	-100,0%	1 309
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		6 635	2 854	2 854	271	453	2 141	(1 687)	-78,8%	2 854
Dams and Weirs		4 768	63	63	18	24	47	(23)	-49,4%	63
Boreholes		1 090	1 234	1 234	179	181	925	(744)	-80,4%	1 234
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		765	1 537	1 537	73	237	1 153	(915)	-79,4%	1 537
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		13	21	21	-	12	16	(4)	-27,1%	21
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2 676	2 679	2 679	303	1 363	2 009	(646)	-32,1%	2 679
Pump Station		2 597	2 509	2 509	194	1 247	1 882	(635)	-33,7%	2 509
Reticulation		79	170	170	109	116	127	(11)	-8,6%	170
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1 065	3 334	3 124	35	320	2 343	(2 023)	-86,3%	3 124
Community Facilities		1 052	2 784	2 374	35	320	1 781	(1 460)	-82,0%	2 374
Halls		263	440	590	27	86	442	(356)	-80,5%	590
Centres		115	981	600	0	55	450	(395)	-87,8%	600
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		468	603	603	8	148	452	(304)	-67,2%	603
Testing Stations		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>		-	261	51	-	5	38	(33)	-87,5%	51
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		-	-	-	-	-	-	-	-	-
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		206	500	531	-	26	398	(372)	-93,4%	531
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		13	550	750	-	-	562	(562)	-100,0%	750
<i>Indoor Facilities</i>		-	-	500	-	-	375	(375)	-100,0%	500
<i>Outdoor Facilities</i>		13	550	250	-	-	187	(187)	-100,0%	250
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		4 133	6 660	5 183	119	798	3 759	(2 962)	-78,8%	5 183
<i>Operational Buildings</i>		4 133	6 660	5 183	119	798	3 759	(2 962)	-78,8%	5 183
<i>Municipal Offices</i>		4 133	6 660	5 183	119	798	3 759	(2 962)	-78,8%	5 183
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		7 203	8 315	9 271	1	4 400	6 953	(2 553)	-36,7%	9 271
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		7 203	8 315	9 271	1	4 400	6 953	(2 553)	-36,7%	9 271
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		7 203	8 315	9 271	1	4 400	6 953	(2 553)	-36,7%	9 271
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		176	-	-	-	-	-	-	-	-
<i>Computer Equipment</i>		176	-	-	-	-	-	-	-	-
Furniture and Office Equipment		20	214	321	133	168	240	(73)	-30,2%	321
<i>Furniture and Office Equipment</i>		20	214	321	133	168	240	(73)	-30,2%	321
Machinery and Equipment		859	1 952	1 852	374	1 084	1 389	(305)	-22,0%	1 852
<i>Machinery and Equipment</i>		859	1 952	1 852	374	1 084	1 389	(305)	-22,0%	1 852
Transport Assets		4 796	5 529	5 409	210	3 366	4 057	(691)	-17,0%	5 409
<i>Transport Assets</i>		4 796	5 529	5 409	210	3 366	4 057	(691)	-17,0%	5 409
Land		-	-	-	-	-	-	-	-	-
<i>Land</i>		-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	39 137	47 749	42 231	1 533	19 168	31 546	12 377	39,2%	42 231

WC047 Bitou - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q3 Third 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	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		29 670	28 762	28 762	3 296	22 471	21 571	899	4,2%	28 762
Roads Infrastructure		7 120	7 252	7 252	533	5 368	5 439	(71)	-1,3%	7 252
Roads		6 402	6 536	6 536	4	4 838	4 902	(64)	-1,3%	6 536
Road Structures		719	716	716	530	530	537	(7)	-1,3%	716
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2 150	1 188	1 188	837	1 628	891	738	82,8%	1 188
Drainage Collection		326	336	336	246	246	252	(6)	-2,4%	336
Storm water Conveyance		1 824	852	852	591	1 383	639	744	116,4%	852
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4 763	4 123	4 123	961	3 710	3 092	618	20,0%	4 123
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		902	828	828	707	707	621	86	13,9%	828
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		1 952	1 896	1 896	(1 199)	1 549	1 422	127	9,0%	1 896
LV Networks		1 898	1 399	1 399	1 434	1 434	1 049	385	36,7%	1 399
Capital Spares		11	-	-	19	19	-	19	-	-
Water Supply Infrastructure		8 014	8 506	8 506	344	6 014	6 379	(365)	-5,7%	8 506
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		433	447	447	323	323	335	(12)	-3,7%	447
Reservoirs		1 601	1 636	1 636	1 187	1 187	1 227	(40)	-3,3%	1 636
Pump Stations		1 999	2 057	2 057	1 446	1 446	1 543	(97)	-6,3%	2 057
Water Treatment Works		2 528	2 849	2 849	(3 702)	1 968	2 137	(168)	-7,9%	2 849
Bulk Mains		809	851	851	608	608	638	(30)	-4,7%	851
Distribution		643	665	665	481	481	499	(18)	-3,5%	665
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		5 879	5 898	5 898	587	4 519	4 423	95	2,2%	5 898
Pump Station		3 798	3 838	3 838	(1 161)	2 771	2 879	(107)	-3,7%	3 838
Reticulation		879	917	917	658	658	688	(29)	-4,3%	917
Waste Water Treatment Works		884	796	796	851	851	597	253	42,4%	796
Outfall Sewers		318	346	346	238	238	260	(21)	-8,3%	346
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1 237	1 277	1 277	(19)	832	958	(126)	-13,1%	1 277
Landfill Sites		263	272	272	197	197	204	(7)	-3,3%	272
Waste Transfer Stations		973	1 005	1 005	(216)	635	754	(119)	-15,8%	1 005
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		507	519	519	53	400	389	10	2,6%	519
Data Centres		273	282	282	(142)	204	211	(7)	-3,3%	282
Core Layers		25	26	26	19	19	19	(1)	-3,3%	26
Distribution Layers		208	212	212	176	176	159	18	11,1%	212
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 997	3 085	3 085	170	2 226	2 314	(87)	-3,8%	3 085
Community Facilities		1 699	1 752	1 752	1 274	1 274	1 314	(40)	-3,1%	1 752
Halls		81	81	81	61	61	61	(0)	-0,2%	81
Centres		268	301	301	210	210	226	(16)	-7,1%	301
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		3	3	3	2	2	2	(0)	-3,1%	3
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		64	66	66	48	48	49	(2)	-3,3%	66

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<i>Museums</i>		-	-	-	-	-	-	-	-	-
<i>Galleries</i>		-	-	-	-	-	-	-	-	-
<i>Theatres</i>		-	-	-	-	-	-	-	-	-
<i>Libraries</i>		664	683	683	507	507	513	(6)	-1,1%	683
<i>Cemeteries/Crematoria</i>		45	51	51	14	14	38	(24)	-63,1%	51
<i>Police</i>		-	-	-	-	-	-	-	-	-
<i>Parks</i>		-	-	-	-	-	-	-	-	-
<i>Public Open Space</i>		165	148	148	126	126	111	15	13,5%	148
<i>Nature Reserves</i>		-	-	-	-	-	-	-	-	-
<i>Public Ablution Facilities</i>		81	80	80	61	61	60	1	1,0%	80
<i>Markets</i>		-	-	-	-	-	-	-	-	-
<i>Stalls</i>		-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>		-	-	-	-	-	-	-	-	-
<i>Airports</i>		327	337	337	245	245	253	(8)	-3,3%	337
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1 299	1 333	1 333	(1 104)	953	1 000	(47)	-4,7%	1 333
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		1 299	1 333	1 333	(1 104)	953	1 000	(47)	-4,7%	1 333
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
<i>Monuments</i>		-	-	-	-	-	-	-	-	-
<i>Historic Buildings</i>		-	-	-	-	-	-	-	-	-
<i>Works of Art</i>		-	-	-	-	-	-	-	-	-
<i>Conservation Areas</i>		-	-	-	-	-	-	-	-	-
<i>Other Heritage</i>		-	-	-	-	-	-	-	-	-
Investment properties		(1 359)	1	1	0	0	0	(0)	-2,4%	1
<i>Revenue Generating</i>		(1 359)	1	1	0	0	0	(0)	-2,4%	1
<i>Improved Property</i>		(1 359)	1	1	0	0	0	(0)	-2,4%	1
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Improved Property</i>		-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>		-	-	-	-	-	-	-	-	-
Other assets		841	856	856	83	654	642	12	1,8%	856
<i>Operational Buildings</i>		841	856	856	83	654	642	12	1,8%	856
<i>Municipal Offices</i>		827	856	856	83	654	642	12	1,8%	856
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-	-	-
<i>Workshops</i>		-	-	-	-	-	-	-	-	-
<i>Yards</i>		-	-	-	-	-	-	-	-	-
<i>Stores</i>		-	-	-	-	-	-	-	-	-
<i>Laboratories</i>		-	-	-	-	-	-	-	-	-
<i>Training Centres</i>		-	-	-	-	-	-	-	-	-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-	-	-
<i>Depots</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		14	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1 007	1 264	1 264	(66)	777	948	(171)	-18,0%	1 264
<i>Computer Equipment</i>		1 007	1 264	1 264	(66)	777	948	(171)	-18,0%	1 264
Furniture and Office Equipment		404	836	836	(236)	321	626	(305)	-48,7%	836
<i>Furniture and Office Equipment</i>		404	836	836	(236)	321	626	(305)	-48,7%	836
Machinery and Equipment		1 114	1 241	1 241	107	935	930	4	0,4%	1 241
<i>Machinery and Equipment</i>		1 114	1 241	1 241	107	935	930	4	0,4%	1 241
Transport Assets		3 973	3 958	3 958	644	3 282	2 968	314	10,6%	3 958
<i>Transport Assets</i>		3 973	3 958	3 958	644	3 282	2 968	314	10,6%	3 958
Land		10 203	-	-	-	-	-	-	-	-
<i>Land</i>		10 203	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	48 851	40 002	40 002	3 998	30 666	30 001	(665)	-2,2%	40 002

WC047 Bitou - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q3 Third 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		1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			26 101	56 010	50 779	4 912	20 173	38 084	(17 911)	-47,0%	50 779
Roads Infrastructure			3 636	5 000	8 300	855	1 079	6 225	(5 146)	-82,7%	8 300
Roads			3 636	5 000	8 300	855	1 079	6 225	(5 146)	-82,7%	8 300
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			1 213	7 620	9 558	1 445	3 521	7 168	(3 647)	-50,9%	9 558
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			1 213	7 620	9 558	1 445	3 521	7 168	(3 647)	-50,9%	9 558
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			11 703	6 682	4 067	-	673	3 051	(2 378)	-77,9%	4 067
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			10 685	4 682	1 935	-	226	1 451	(1 225)	-84,4%	1 935
LV Networks			1 017	2 000	2 133	-	447	1 599	(1 153)	-72,1%	2 133
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			3 900	22 485	15 462	859	4 540	11 596	(7 057)	-60,9%	15 462
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	4 250	374	-	264	281	(16)	-5,8%	374
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	1 500	1 500	-	41	1 125	(1 084)	-96,4%	1 500
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			3 900	16 235	13 087	859	4 082	9 816	(5 734)	-58,4%	13 087
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	500	500	-	153	375	(222)	-59,3%	500
Sanitation Infrastructure			5 649	14 223	13 392	1 753	10 360	10 044	317	3,2%	13 392
Pump Station			4 199	-	-	-	-	-	-	-	-
Reticulation			1 450	2 000	1 169	107	300	877	(577)	-65,8%	1 169
Waste Water Treatment Works			-	12 223	12 223	1 646	10 061	9 167	893	9,7%	12 223
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets			4 298	3 460	3 611	762	2 745	2 708	37	1,4%	3 611
Community Facilities			662	504	656	-	-	492	(492)	-100,0%	656
Halls			449	-	152	-	-	114	(114)	-100,0%	152
Centres			-	-	-	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	200	200	-	-	150	(150)	-100,0%	200
Testing Stations			-	-	-	-	-	-	-	-	-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
<i>Museums</i>		-	-	-	-	-	-	-		-
<i>Galleries</i>		-	-	-	-	-	-	-		-
<i>Theatres</i>		-	-	-	-	-	-	-		-
<i>Libraries</i>		213	304	304	-	-	228	(228)	-100,0%	304
<i>Cemeteries/Crematoria</i>		-	-	-	-	-	-	-		-
<i>Police</i>		-	-	-	-	-	-	-		-
<i>Parks</i>		-	-	-	-	-	-	-		-
<i>Public Open Space</i>		-	-	-	-	-	-	-		-
<i>Nature Reserves</i>		-	-	-	-	-	-	-		-
<i>Public Ablution Facilities</i>		-	-	-	-	-	-	-		-
<i>Markets</i>		-	-	-	-	-	-	-		-
<i>Stalls</i>		-	-	-	-	-	-	-		-
<i>Abattoirs</i>		-	-	-	-	-	-	-		-
<i>Airports</i>		-	-	-	-	-	-	-		-
<i>Taxi Ranks/Bus Terminals</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		3 636	2 955	2 955	762	2 745	2 216	529	23,9%	2 955
<i>Indoor Facilities</i>		-	-	-	-	-	-	-		-
<i>Outdoor Facilities</i>		3 636	2 955	2 955	762	2 745	2 216	529	23,9%	2 955
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
<i>Monuments</i>		-	-	-	-	-	-	-		-
<i>Historic Buildings</i>		-	-	-	-	-	-	-		-
<i>Works of Art</i>		-	-	-	-	-	-	-		-
<i>Conservation Areas</i>		-	-	-	-	-	-	-		-
<i>Other Heritage</i>		-	-	-	-	-	-	-		-
Investment properties		-	435	435	-	-	326	(326)	-100,0%	435
<i>Revenue Generating</i>		-	435	435	-	-	326	(326)	-100,0%	435
<i>Improved Property</i>		-	435	435	-	-	326	(326)	-100,0%	435
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-		-
<i>Improved Property</i>		-	-	-	-	-	-	-		-
<i>Unimproved Property</i>		-	-	-	-	-	-	-		-
Other assets		-	-	-	-	-	-	-		-
<i>Operational Buildings</i>		-	-	-	-	-	-	-		-
<i>Municipal Offices</i>		-	-	-	-	-	-	-		-
<i>Pay/Enquiry Points</i>		-	-	-	-	-	-	-		-
<i>Building Plan Offices</i>		-	-	-	-	-	-	-		-
<i>Workshops</i>		-	-	-	-	-	-	-		-
<i>Yards</i>		-	-	-	-	-	-	-		-
<i>Stores</i>		-	-	-	-	-	-	-		-
<i>Laboratories</i>		-	-	-	-	-	-	-		-
<i>Training Centres</i>		-	-	-	-	-	-	-		-
<i>Manufacturing Plant</i>		-	-	-	-	-	-	-		-
<i>Depots</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
<i>Staff Housing</i>		-	-	-	-	-	-	-		-
<i>Social Housing</i>		-	-	-	-	-	-	-		-
<i>Capital Spares</i>		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
<i>Biological or Cultivated Assets</i>		-	-	-	-	-	-	-		-
Intangible Assets		-	-	-	-	-	-	-		-
<i>Servitudes</i>		-	-	-	-	-	-	-		-
<i>Licences and Rights</i>		-	-	-	-	-	-	-		-
<i>Water Rights</i>		-	-	-	-	-	-	-		-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-		-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-		-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-		-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-		-
<i>Unspecified</i>		-	-	-	-	-	-	-		-
Computer Equipment		-	62	44	-	28	33	(5)	-15,8%	44
<i>Computer Equipment</i>		-	62	44	-	28	33	(5)	-15,8%	44
Furniture and Office Equipment		-	-	-	-	-	-	-		-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-		-
Machinery and Equipment		-	250	214	11	213	160	53	32,8%	214
<i>Machinery and Equipment</i>		-	250	214	11	213	160	53	32,8%	214
Transport Assets		-	-	-	-	-	-	-		-
<i>Transport Assets</i>		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
<i>Land</i>		-	-	-	-	-	-	-		-

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing assets	1	30 398	60 217	55 084	5 685	23 160	41 313	18 153	43,9%	55 084

Bitou Municipality
Third Quarter TL SDBIP Report

KPI Ref	Responsible Directorate	KPI	Unit of Measurement	Responsible Owner	Source of Evidence	Quarter ending March 2025						Overall Performance for Quarter ending March 2025 to Quarter ending March 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	Municipal Manager	Agenda of the of Audit Committee	0	0	N/A			0	0	N/A	
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	Municipal Manager	Minutes of Audit Committee	45%	60%	G2	[D38] Chief Audit Executive: 60% Progress as of 31 March 2025 (March 2025)		45%	60%	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	Municipal Manager	Agenda and attendance register of the RMC	1	1	G	[D39] Senior Manager Governance and Compliance: Operational risk updates for all departments and sections completed and detailed risk data submitted to the CAE for compilation of the Risk Based Audit Plan 2025-26 (March 2025)		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	Municipal Manager	Agenda of the Council meeting	0	0	N/A			0	0	N/A	
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	Municipal Manager	Evaluation reports submitted to Council	1	1	G	[D41] Senior Manager Governance and Compliance: Evaluation done as required (March 2025)		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	Municipal Manager	Evaluation reports	0	0	N/A			0	0	N/A	
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	Municipal Manager	Report from the financial system	60%	52%	O	[D43] Municipal Manager: The Capital Expenditure Report up until March 2025 was 52%. (March 2025)	[D43] Municipal Manager: There was a shortage of staff in our electrical department and the late appointment of the contractor for the Kurland Water Treatment Works projects. Progress has been made with the appointment of staff in the electrical department and expenditure should improve from April 2025 onwards. The Kurland WTW project has been fast tracked, and full budget expenditure will be achieved by June 2025. (March 2025)	60%	52%	O	
TL8	Office of the Municipal Manager	Review the Organisational Structure by 30 May 2025	Organisational Structure reviewed by 30 May 2025	Municipal Manager	Agenda of the Council meeting	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0%	0%	N/A			0%	0%	N/A	
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	Director: Financial Services (CFO)	Report from the financial system	0%	0%	N/A			0%	0%	N/A	
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	Director: Financial Services (CFO)	Section 71 reports and Annual Financial statements	0	0	N/A			0	0	N/A	
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	Director: Financial Services (CFO)	Section 71 reports and Annual Financial statements	0%	0%	N/A			0%	0%	N/A	
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	Director: Corporate Services	Signed-off employment equity report	0%	0%	N/A			0%	0%	N/A	
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	Director: Corporate Services	Expenditure report	0%	0%	N/A			0%	0%	N/A	
TL20	Corporate Services	Review the "System of Operational Delegations" and submit to Council by 30 June 2025	System of operational delegations submitted to Council	Director: Corporate Services	Proof of submission to Council	0	0	N/A			0	0	N/A	
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	Director: Corporate Services	Expenditure report	60%	70%	G2	[D159] Manager Information Communication Technology: Target met. (March 2025)	[D159] Manager Information Communication Technology: N/A (March 2025)	60%	70%	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	Director: Corporate Services	Proof of submission to Council	0	0	N/A			0	0	N/A	

TL23	Corporate Services	Review 5 HR Policies by 31 March	Number of policies reviewed	Director: Corporate Services	Proof of submission to Council	5	0	R	[D161] Manager HR Administration: Policy Workshop with the Councilors are scheduled for the month of April 2025, thereafter it will serve before Council for final approval. (March 2025)	[D161] Manager HR Administration: Policies be submitted in following month for Council consideration and approval (March 2025)	5	0	R
TL24	Engineering Services	Limit unaccounted for water to less than 30% by 30 June 2025 (Number of Kilo litres Water Purchased or Purified - Number of Kilo litres Water Sold) / Number of Kilo litres Water Purchased or Purified x 100)	% water losses	Director: Engineering Services	Section 71 reports and Annual Financial statements	0%	0%	N/A			0%	0%	N/A
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	Director: Engineering Services	Section 71 reports and Annual Financial statements	0%	0%	N/A			0%	0%	N/A
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	Director: Engineering Services	Financial Expenditure Report	60%	66%	G2	[D255] Manager: Water & Quality Control: Sewer Capex combined = 59% Amended Budget = R 39 487 606-00 Expenditure = R 23 363 296-95 Sewer Excluding Human Settlements = 66% Amended Budget - R 19 723 012-00 Expenditure = R 13 057 833-69 (March 2025)	[D255] Manager: Water & Quality Control: Outstanding invoices received end March to be paid (March 2025)	60%	66%	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	Director: Engineering Services	Financial Expenditure Report	60%	21%	R	[D256] Manager Electrical & Energy Services: Key positions were filled later than anticipated. Performance has improved on the budget since (March 2025)	[D256] Manager Electrical & Energy Services: The section is looking at Methodes to improve expenditure, Contractors still busy at various sites. (March 2025)	60%	21%	R
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	Director: Engineering Services	Financial Expenditure Report	60%	36,50%	R	[D257] Manager: Water & Quality Control: Water Capex excluding Human Settlement Amended Budget = R 22 560 537-00 Expenditure = R 8 254 471-37 (March 2025)	[D257] Manager: Water & Quality Control: Commitments outstanding to the value of R 12 769 694-52 (Orders issued). (March 2025)	60%	36,50%	R
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	Director: Engineering Services	Financial Expenditure Report	60%	25%	R	[D258] Manager Roads, Transport and Stormwater Maintenance: Expenditure to date (March 2025)	[D258] Manager Roads, Transport and Stormwater Maintenance: Increase the rate of work on site (March 2025)	60%	25%	R
TL30	Engineering Services	Spend 100% of MIG Funding allocation by 30 June 2025 ((Total actual MIG expenditure /Total MIG amount budgeted)x100)	% budget spent	Director: Engineering Services	Financial Expenditure Report	60%	75%	G2	[D259] Manager Programme Management: Expenditure currently @70% (March 2025)	[D259] Manager Programme Management: None required (March 2025)	60%	75%	G2
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	Director: Engineering Services	Financial Expenditure Report	60%	75%	G2	[D260] Manager Programme Management: not required for period ytd at 11% (January 2025) [D260] Manager Programme Management: not required for period (February 2025) [D260] Manager Programme Management: Target to be met next month (March 2025)	[D260] Manager Programme Management: n/a (January 2025) [D260] Manager Programme Management: n/a (February 2025) [D260] Manager Programme Management: Target to be met next month (March 2025)	60%	75%	G2
TL32	Engineering Services	Conduct 550 potential electricity theft investigations annually by 30 June 2024	Number of inspections conducted	Director: Engineering Services	Monthly Audit Report	150	314	B	[D261] Manager Electrical & Energy Services: KPI Target Achieved (March 2025)	[D261] Manager Electrical & Energy Services: No Corrective Measure Required (March 2025)	150	314	B
TL33	Engineering Services	Spend 95% of the allocated capital budget for the upgrade of Brakkeboof 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	Director: Engineering Services	Financial Expenditure Report	60%	38%	R	[D262] Manager Electrical & Energy Services: Design phase is complete and invoice for the design to be submitted by end April 2025. (March 2025)	[D262] Manager Electrical & Energy Services: The order was for design and construction supervision. Tender for construction is in process, once award is made remaining funds will be spent. (March 2025)	60%	38%	R
TL34	Engineering Services	Spend 95% of the allocated capital budget for the upgrade of Kurland 66kV from 0.6 to 1.2 Ml by 30 June 2025 ((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Engineering Services	Financial Expenditure Report	60%	27%	R	[D263] Manager: Water & Quality Control: Amended Budget = R 14 478 740 Expenditure = R 2 784 373-87 (March 2025)	[D263] Manager: Water & Quality Control: M&E project, expenditure will ramp up at end of financial year when electrical and mechanical equipment is delivered to site and installed. (March 2025)	60%	27%	R
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	Director: Engineering Services	Financial Expenditure Report	60%	82%	G2	[D264] Manager: Water & Quality Control: Amended Budget= R 12 223 012-00 Expenditure = R 10 060 547-05 (March 2025)	[D264] Manager: Water & Quality Control: None required (March 2025)	60%	82%	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	Director: Community Services	Proof of submission to Council	0	0	N/A			0	0	N/A
TL37	Community Services	Spend 95% of the allocated budget for the construction of a regional cemetery at Ebenezer Samal Road (multi-year project) by 30 June 2025 ((Total actual capital expenditure /Total capital amount budgeted)x100)	% of budget spent	Director: Community Services	Financial Expenditure Report	60%	25%	R	[D221] Superintendent: Parks and Recreation: 25% budget utilization due to delays in acquiring land for Bitou Regional Cemetery, which is owned by SANRAL. Further progress awaits resolution of land ownership and access issues. (March 2025)	[D221] Superintendent: Parks and Recreation: 1. Land Acquisition: Finalize negotiations with SANRAL. (March 2025)	60%	25%	R
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	Director: Community Services	Financial Expenditure Report	60%	89%	G2	[D222] Superintendent: Parks and Recreation: Part of the job is done (March 2025)	[D222] Superintendent: Parks and Recreation: Finalisation will be before end June (March 2025)	60%	89%	G2
TL39	Community Services	Submission of the Sports Master Plan to Council for approval by 30 June 2025	Sports Master Plan submitted	Director: Community Services	Proof of submission to Council	0	0	N/A			0	0	N/A
TL40	Community Services	Develop and submit the Public Safety Plan to Council 30 June 2025	Public Safety Plan submitted	Director: Community Services	Proof of submission to Council	0	0	N/A			0	0	N/A
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	Director: Development and Planning	Financial Expenditure Report	60%	57%	O	[D288] Manager: Human Settlements: Expenditure is still within the planned targets (January 2025) [D288] Manager: Human Settlements: Expenditure is in line with the time lapsed (February 2025) [D288] Manager: Human Settlements: 96% of the budget is spent to date (March 2025)	[D288] Manager: Human Settlements: Bulk of funds are supposed to be spent by end March 2025 (January 2025) [D288] Manager: Human Settlements: Projects must be advertised, evaluated and adjudicated within the set time. (February 2025) [D288] Manager: Human Settlements: Not Applicable (March 2025)	60%	57%	O
TL42	Economic Development and Planning	Spend 95% of the budget allocated for the upgrade of sewer reticulation 255 even Ebenezer (Portion 3) 725 by 30 June 2025((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Development and Planning	Financial Expenditure Report	60%	65%	G2	[D289] Manager: Human Settlements: Expenditure is in line with the targets (January 2025) [D289] Manager: Human Settlements: The actually expenditure above the 30% indicated, but that will only show after the budgets are completed (February 2025) [D289] Manager: Human Settlements: The project is not complete as yet (March 2025)	[D289] Manager: Human Settlements: N/A (January 2025) [D289] Manager: Human Settlements: The journals will be done to determine the exact expenditure (February 2025) [D289] Manager: Human Settlements: Not Applicable (March 2025)	60%	65%	G2
TL43	Economic Development and Planning	Spend 95% of the budget allocated for the construction of sewer reticulation for 100 even Qolwen/ Bossiesgiff Phase 485 by 30 June 2025((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Development and Planning	Financial Expenditure Report	60%	8%	R	[D290] Manager: Human Settlements: Project is delayed due to poor performance and termination of a contract (January 2025) [D290] Manager: Human Settlements: The Contractor is on site, already submitted a claim (February 2025) [D290] Manager: Human Settlements: The project is not implemented (March 2025)	[D290] Manager: Human Settlements: Contractor appointed (January 2025) [D290] Manager: Human Settlements: Expediting expenditure (February 2025) [D290] Manager: Human Settlements: The project description is incorrect (March 2025)	60%	8%	R
TL44	Economic Development and Planning	Spend 95% of the budget allocated for the construction of water reticulation for 134 even Ebenezer (Portion 4) 708 by 30 June 2025((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Development and Planning	Financial Expenditure Report	60%	96%	B	[D291] Manager: Human Settlements: Expenditure in line with the planned targets (January 2025) [D291] Manager: Human Settlements: revision of the report might be required (February 2025) [D291] Manager: Human Settlements: Project not complete (March 2025)	[D291] Manager: Human Settlements: N/A (January 2025) [D291] Manager: Human Settlements: Reconciliation (February 2025) [D291] Manager: Human Settlements: Not Applicable (March 2025)	60%	96%	B
TL45	Economic Development and Planning	Spend 95% of the budget allocated for the construction of water reticulation for 255 even Ebenezer (Portion 3) 728 by 30 June 2025((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Development and Planning	Financial Expenditure Report	60%	77%	G2	[D292] Manager: Human Settlements: Expenditure is in line with targeted milestones (January 2025) [D292] Manager: Human Settlements: Expenditure is picking up as the projects are now in full swing (February 2025) [D292] Manager: Human Settlements: Project not complete as yet (March 2025)	[D292] Manager: Human Settlements: N/A (January 2025) [D292] Manager: Human Settlements: N/A (February 2025) [D292] Manager: Human Settlements: Not Applicable (March 2025)	60%	77%	G2

TL46	Economic Development and Planning	Spend 95% of the budget allocated for the Qolweni/Bossiesgiff Phase 4B upgrade of water by 30 June 2025(Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Development and Planning	Financial Expenditure Report	60%	32%	R	(D293) Manager: Human Settlements: Contractor has been appointed (January 2025) (D293) Manager: Human Settlements: Contractor is on site, project is in full swing Delays will be experienced with regards to relocations (February 2025) (D293) Manager: Human Settlements: Project started late (March 2025)	(D293) Manager: Human Settlements: N/A (January 2025) (D293) Manager: Human Settlements: Space must be made available at the Compound (February 2025) (D293) Manager: Human Settlements: Contractor is to submit a catch up programme of works with increased resources on site (March 2025)	60%	32%	R
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	Director: Development and Planning	Financial Expenditure Report	60%	38%	R	(D294) Manager: Human Settlements: Key positions were filled later than anticipated (March 2025)	(D294) Manager: Human Settlements: The section is looking at Methodes to improve expenditure, Contractors still busy at various sites. (March 2025)	60%	38%	R
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	Director: Development and Planning	Financial Expenditure Report	60%	100%	B	(D295) Manager: Human Settlements: Expenditure is in line with the targets (January 2025) (D295) Manager: Human Settlements: Project is in full swing and expenditure is expedited (February 2025) (D295) Manager: Human Settlements: Project not complete (March 2025)	(D295) Manager: Human Settlements: N/A (January 2025) (D295) Manager: Human Settlements: Journals will be done as some of the expenditure included in the vote of the roads/stormwater relates to other services (February 2025) (D295) Manager: Human Settlements: Journal against other votes will be done at the end of the financial year (March 2025)	60%	100%	B
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	Director: Development and Planning	Financial Expenditure Report	60%	76%	G2	(D296) Manager: Human Settlements: Expenditure is in line as with set targets (January 2025) (D296) Manager: Human Settlements: Project is in full swing and expenditure is expedited (February 2025) (D296) Manager: Human Settlements: Project not complete (March 2025)	(D296) Manager: Human Settlements: N/A (January 2025) (D296) Manager: Human Settlements: Journal will be done as the percentage on financial system with regards to the roads vote shows below what is spent (February 2025) (D296) Manager: Human Settlements: Not Applicable (March 2025)	60%	76%	G2
TL50	Economic Development and Planning	Review the LED Strategy and submit to Council for consideration by 31 May 2025	LED Strategy reviewed	Director: Development and Planning	Proof of submission to Council	0	0	N/A			0	0	N/A
TL51	Economic Development and Planning	Spend 95% of the budget allocated for the construction of road network for 100 erven with related stormwater (Qolweni/ Bossiesgiff Phase 4) by 30 June 2025((Total actual capital expenditure /Total capital amount budgeted)x100)	% budget spent	Director: Development and Planning	Financial Expenditure Report	60%	7%	R	(D298) Manager: Human Settlements: Contractor appointed (January 2025) (D298) Manager: Human Settlements: This project will not be implemented until (February 2025) (D298) Manager: Human Settlements: Project commenced late (March 2025)	(D298) Manager: Human Settlements: Procurement of materials (January 2025) (D298) Manager: Human Settlements: The project must be removed from the SDBIP (February 2025) (D298) Manager: Human Settlements: Contractor is expediting the works and a revised programme of works with more resources will be submitted (March 2025)	60%	7%	R
TL52	Economic Development and Planning	Create 330 job opportunities in terms of the EPWP by 30 September 2025	Number of job opportunities created	Director: Development and Planning	Reports to the National Department of Public Works	0	0	N/A			0	0	N/A
TL53	Economic Development and Planning	Review and submit the Housing pipeline to Council by 31 May 2025	Housing pipeline reviewed and submitted to Council	Director: Development and Planning	Proof of submission to Council	0	0	N/A			0	0	N/A
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	Director: Development and Planning	Proof of submission to Council	0	0	N/A			0	0	N/A
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	Director: Development and Planning	Proof of submission to Council	0	0	N/A			0	0	N/A

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	27
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	2
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	10
B	KPI Extremely Well Met	150.000% <= Actual/Target	3
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		55

Report generated on 24 April 2025 at 08:58.

Section 2: Finance

ITEM C/2/279/04/25

COST CONTAINMENT REPORT FOR THE QUARTER ENDING 31 MARCH 2025

Portfolio Comm.: Finance & Corporate Services

File Ref: 9/1/3/4

Demarcation: All Wards

Delegation: Council

Attachment: Annexure “A” – Cost Containment report Q3

Report from: Acting Director: Financial Services

Date: 25 April 2025

PURPOSE OF THE REPORT

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

BACKGROUND/DISCUSSION

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

EXECUTIVE SUMMARY

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

Section 2: Finance

FINANCIAL IMPLICATIONS

Financial implications are attached to the Annexure

RELEVANT LEGISLATION

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

RECOMMENDED BY EXECUTIVE MAYOR

That council take note of the Cost Containment Report for the quarter ending 31 March 2025.

WC047_2025_Q3_Cost Containment In-Year Report

Measures	BUDGET 2024/25	Q3 Actuals	Savings	BUDGET 2023/2024	Q3 Actuals
	R'000	R'000	R'000	R'000	R'000
Use of consultants	70,786,936.00	30,177,169.10	17,949,733.30	96,670,089.00	12,227,435.80
Vehicles used for political office-	92,000.00	-	(12,400.00)	372,700.00	12,400.00
Travel and subsistence	2,456,748.00	286,823.63	92,530.11	2,093,378.00	194,293.52
Domestic accomodation	1,960,721.00	121,797.60	29,606.10	1,177,726.00	92,191.50
Sponsorship, events and catering	2,326,340.00	144,314.75	62,212.57	2,224,057.00	82,102.18
Communication	3,125,250.00	651,270.06	(7,797.79)	3,136,721.00	659,067.85
Other related expenditure items	36,838,767.00	6,628,643.55	6,546,541.37	48,505,541.00	82,102.18
Total	117,586,762.00	38,010,018.69	24,660,425.66	154,180,212.00	13,349,593.03

SECTION 3
CORPORATE SERVICES

Section 3: Corporate Services

ITEM C/3/285/04/25

PROGRESS REPORT ON ALL EMPLOYEES ASSISTANCE AND WELLNESS PROGRAMS FOR THE PERIOD: 01 JANUARY 2025 UNTIL 31 MARCH 2025

Portfolio Comm: Finance and Corporate Services
File Ref: 4/3/5/1/2

Demarcation: All Wards
Delegation: Council

Attachment: None

Report from: Director Corporate Services

Author: HR Officer Incapacity & EAP

Date: 10 April 2025

PURPOSE OF THE REPORT

To provide an overview of the key trends observed in employee well-being over the past quarter, covering issues related to workplace trust, managerial relationships, employee transfer requests, sick leave patterns, and the implementation of the new Financial Wellness Program.

BACKGROUND/DISCUSSION

The Employee Assistance Program (EAP) is a confidential support service designed to assist managing personal and work-related challenges that may impact the well-being of personnel and their ability to perform their duties. This includes mental health support, stress management, conflict resolution, financial wellness, and overall employee engagement.

Several key workplace trends have been identified over the past quarter. This report provides insights into these trends, highlighting the challenges faced by employees, the measures that will be taken to address them and the measures taken to address them.

1. EMPLOYEE TRUST AND MANAGERIAL DISCORD

1.1. Erosion of Trust in Leadership

Several employees reported experiencing strained relationships with their managers, citing poor communication, a lack of feedback, and inconsistent leadership practices. Trust issues stem from employees feeling undervalued and unheard, leading to disengagement and decreased productivity.

1.2. Increased Requests for Internal Transfers

Due to workplace hostility and poor manager-employee relationships, a noticeable number of employees have sought transfers to different departments. Employees are expressing frustration about a lack of internal upward mobility that align with their career growth aspirations.

Section 3: Corporate Services

Recommendations & Actions to be Taken

- Leadership Development Training: That funding be allocated for a structured leadership development program to equip managers with better communication, conflict resolution, and emotional intelligence skills.
- Departmental Culture Assessments: Quarterly assessments will be conducted to measure department-specific workplace culture and identify problematic trends before they escalate, stemming from the median of issues referred to the EAP Officer.

2. EMPLOYEE WELLNESS

2.1 Increased Sick Leave Utilization

This quarter the employee sick leave was investigated utilization, with a notable percentage stemming from stress-related concerns.

2.2 Mental Health Concerns

Many employees using sick leave reported experiencing workplace-related stress burnout, and anxiety due to heavy workloads, poor work-life balance, and interpersonal conflicts. Employees have reported that they have begun taking medication for depression and anxiety, attributing their mental health struggles to workplace dynamics. The increasing reliance on medication highlights the urgent need for enhanced mental health support, improved leadership training, and a more inclusive work environment that prioritizes psychological safety and employee well-being.

Recommendations & Actions to be Taken

- Stress Management Workshops: Sessions focused on coping strategies, mindfulness, and relaxation techniques will be held.
- Enhanced Mental Health Support: Additional counselling sessions and mental health awareness programs will be introduced through the EAP to ensure employees have access to necessary resources once the process of the Medical Related Services Tender has been completed.

3. FINANCIAL WELLNESS PROGRAM ROLLOUT

In response to growing financial stress among employees, a Financial Wellness Program was officially launched this quarter, beginning with the blue-collar workers, and the first rollout was Integrated Waste Management. The program aims to educate and empower employees to make sound financial decisions, effectively manage their income, and reduce financial anxiety.

3.1 Key Features of the Program

3.1.1 Access to Financial Service Providers

Employees now have access to professional financial advisors who provide one-on-one consultations on debt management, investment planning, and savings strategies.

Section 3: Corporate Services

3.1.2 Budgeting and Money Management Workshops

Interactive workshops are conducted to educate employees on practical budgeting techniques, responsible credit use, and emergency savings planning.

3.1.3 Debt Relief and Credit Repair Services

The program connects employees with credible debt relief services, helping them develop structured repayment plans and improve their credit scores.

Employee Financial Literacy Book

- Understanding their payslips, tax deductions, and employer benefits
- Banking essentials, including choosing the right account and tracking transactions
- Detailed budgeting strategies, including monthly and household budget planning
- Differentiating between good and bad assets
- The home -buying process, including mortgages, down payments and interest rates.
- Responsible borrowing, debt consolidation, and creating a sustainable debt management plan

3.1.4

As part of the program, each employee receives a comprehensive financial literacy book that provides them with essential tools to manage their personal finances effectively. The book covers topics such as:

This initiative ensures employees have a tangible resource they can refer to at any time, fostering continuous learning and financial empowerment.

CONCLUSION

These findings offer insight into employee concerns and behaviours while also outlining initiatives designed to foster a healthier, more productive work environment.

This quarter has revealed critical areas of concern, including workplace trust issues, absenteeism, and financial stress among employees. However, with the implementation of leadership development initiatives, wellness programs, and the significant strides will be made toward fostering a healthier and more supportive work environment.

RECOMMENDED BY THE MUNICIPAL MANAGER

That Council take note of the progress report on all employees' assistance and well programs for the period 01 January 2025 until 31 March 2025.

RECOMMENDED BY THE EXECUTIVE MAYOR

That Council take note of the progress report on all employees' assistance and well programs for the period 01 January 2025 until 31 March 2025.

Section 3: Corporate Services

ITEM C/3/286/04/25

PROGRESS REPORT ON TRAINING; SKILLS DEVELOPMENT AND EDUCATION FOR THE PERIOD: - JANUARY-MARCH 2025

Portfolio Comm: Finance and Corporate Services
File Ref: 4/3/5/1/2
Demarcation: All Wards
Delegation: Council

Attachment: None

Report from: Director Corporate Services

Author: Senior HR Officer: Training; Skills Development and Education

Date: 10 April 2025

PURPOSE OF THE REPORT

To provide a comprehensive report to Council in respect to Training; Skills Programs and Learnerships together with an update of the activities of the Human Resources Development (HRD) Training- committee and the progress on matters relating to Skills Development.

BACKGROUND

The Human Resources Section is rolling out a number of training programmes in accordance with the Workplace Skills Plan for the 2024 /2025 financial year, with effect from 01 July 2024.

This report focuses on three major training interventions that took place between January to March namely the Bitou Educational Drive, LGSETA Electrical Apprenticeship and LGSETA Discretionary Grant Declaration of Intent to Fund.

LEGISLATION

Constitution of the Republic of South Africa
Local Government: Municipal Structures Act, Act 117 of 1998
Local Government: Municipal Systems Act, Act 32 of 2000 and Regulations
Employment Equity Act, Act 55 of 1998
Skills Development Act, Act 97 of 1998

SKILLS PROGRAMMES

Skills programmes were scheduled and or took place during the months of January–March 2024 are Peace Officer and Firearm training interventions.

Peace Officer & Traffic Warden Training Intervention			
No	Surname	Name	Directorate
1.	Kwanisi	Siphiwo	Community Services
2.	Bangela	Xolani	Community Services
3.	Matola	Shadrack	Community Services
4.	Andrews	Marcus	Community Services

Section 3: Corporate Services

Peace Officer & Traffic Warden Training Intervention			
No	Surname	Name	Directorate
5.	Lebaea	Abraham	Community Services
6.	Mbatsha	Zwelakhe	Community Services
7.	Peterson	Grant	Community Services
8.	Naldret	Granville	Community Services
9.	Mase	Mphutumi	Community Services
10.	Makani	Sandisiwe	Community Services
11.	Matika	Zukile	Community Services
12.	Kika	Sive	Community Services
13.	Nene	Zingisile	Community Services
14.	Sonjani	Phumzile	Community Services
15.	Jacobs	Simon	Community Services
16.	Saffier	Damian	Community Services
17.	Mazomba	Khaya	Community Services

Firearm Training Intervention			
No	Surname	Name	Directorate
1.	Mzayifani	Lwandolwethu	Community Services
2.	Booyesen	Leigh	Community Services
3.	Sonjani	Phumzile	Community Services
4.	Jacobs	Simon	Community Services
5.	Kwanisi	Siphiwo	Community Services
6.	Bangela	Xolani	Community Services
7.	Matola	Shadrack	Community Services
8.	Andrews	Marcus	Community Services
9.	Lebaea	Abraham	Community Services
10.	Mbatsha	Zwelakhe	Community Services
11.	Peterson	Grant	Community Services
12.	Naldret	Granville	Community Services
13.	Mase	Mphutumi	Community Services
14.	Makani	Sandisiwe	Community Services
15.	Matika	Zukile	Community Services
16.	Kika	Sive	Community Services
17.	Nene	Zingisile	Community Services
18.	Saffier	Damian	Community Services
19.	Mazomba	Khaya	Community Services
20.	Sivuyile	Liwani	Office of the Municipal Manager

LEARNERSHIPS

The municipality applied for the LGSETA Discretionary Grant Funding for 2023/2024 financial year. A letter of Intent to fund has been received from the LGSETA, the attached letter states that 20 seats will be funded for the **Certificate Municipal Finance Management (Annexure “A”)**.

The classes for this Learnership programme concluded on the week of 24-27 March 2025, Learners are expected to receive their certificates of competence in June 2025.

Section 3: Corporate Services

Municipal Minimum Competency Levels 48965			
No.	Name & Surname	Position	Directorate
1.	Fundiswa Diko	Senior Officer	Integrated Waste Management
2.	Sandiso Gcabayi	Councillor: Speaker	Office of the Municipal Manager
3.	Mxolisi Thomas	Senior Law Enforcement Inspector	Public Safety
4.	Cheslin Coetzee	Assistant	Financial Services
5.	Phelisa Pantsi	Senior Clerk	Financial Services
6.	Vusumzi Thomas	Manager: Office of the Deputy Mayor	Office of the Municipal Manager
7.	Hein Mitchell	Councillor; Corporate Service Portfolio Councillor	Office of the Municipal Manager
8.	Adel Stander	Town Planner	Town Planning
9.	Lynette Jansen	PMS	Coordinator
10.	Papama Maliti	Senior GIS Technician	Town Planning
11.	Marinus Meiring	Manager: Project Management	Engineering Services
12.	Marcel Minne	Spatial Planner	Economic Development & Planning
13.	Naziziphiwo Buso	Snr Officer: Social media/communications	Corporate Services
14.	Siphokazi Tshoko	Lab Technician	Engineering Services
15.	Asiphe Mgoqi	Project Manager	Engineering Services
16.	Sindelwa Mkita	Inspector Law Enforcement	Community Services
17.	Doris Xego	MPAC Coordinator	Office of the Municipal Manager
18.	Mphakamisi Mbali	Senior Officer: Intergovernmental Relations	Corporate Services
19.	Anje Minne	Environmental Officer	Town Planning
20.	Andile Christopher Mbali	LED Officer	Planning & Development

FINANCIAL IMPLICATIONS

A total of R 440 000.00 will be granted in tranches to Bitou Municipality **by the LGSETA** for the Implementation of the **Certificate Municipal Finance Management training intervention**.

APPRENTICESHIP

The Garden Route District Municipality in collaboration with B-Municipalities (which include Bitou, Mossel bay, Kannaland, Knysna, George and Oudtshoorn) received funding from the Local Government Sector Education and Training Authority (LGSETA) for the apprenticeship - Occupational Certificate: Electrician - SAQA 91761. The programme includes 17 employed officials and 20 unemployed persons. An amount of R 1 415 260.00 funding was awarded to GRDM to train 20 unemployed persons as electricians for a period of three (3) years. The programme will be implemented from 01 March 2024, the end date of the project will be 28 February 2027.

Section 3: Corporate Services

The program: Occupational Certificate: Electrician - SAQA 91761 Apprenticeship is a three-year programme for the 20 unemployed learners. The programme is scheduled for the 20 unemployed persons from the various B-Municipalities (which include Bitou, Mossel bay, Knysna, George and Oudtshoorn) scheduled to start from 19 February 2024, the end date of the project will be 28 February 2027.

Physical classes for the programme takes place at Africa Skills College in George, the learners will be in class for a period of 12 weeks doing theory, and the next 12 weeks they will be doing practical work in their respective Municipalities (this will be the roll-out plan until the programme is finalised).

Bitou Municipality has Seven (7) learners on the Garden Route District Municipality programmes, these learners are currently placed at the respective sections for a period of 12 months to complete their practical work experience.

Occupational Certificate: Electrician - SAQA 91761			
No	Surname	Name	Directorate/ Mentor
1.	Gamede	Khethimpilo	Engineering Services/John Wienand
2.	Madokwe	Luzuko	Engineering Services/ John Wienand

Water and Wastewater Process Control NQF Level 2,3and 4			
No	Surname	Name	Directorate/ Mentor
1.	Le Fleur	Jerreth	Engineering Services/ Ronald Tarentaal
2.	Siziba	Lukho	Engineering Services/Ronald Tarentaal
3.	Hoyi	Si[phosethu	Engineering Services/ Ronald Tarentaal
4.	Mani	Zanele	Engineering Services/ Melvin Jordan
5.	Dlova	Siphosethu	Engineering Services/Melvin Jordan

BITOU EDUCATIONAL DRIVE

Bitou Educational Drive was established in response of an Audit Query, which stated that some officials in management positions do not possess the required qualifications as defined by the Municipal Staff Regulation. The Educational Drive was also established to ensure that municipal employees are capacitated through Accredited and internationally recognised institutions of Higher Learning, The Municipality went out on a tender to procure for the latter, one of the bidders was the University of Western Cape which was appointed to provide services for two training interventions namely the **Advance Diploma Public Administration (ADPA)** and the **Higher Certificate Economic Development (HCED) (Annexure “B”)**.

Section 3: Corporate Services

The classes for the Bitou Educational Drive second intake for the 2025 academic year commenced on 27 January 2025 for the **Advance Diploma Public Administration**, the following table shows the officials attending ADPA:

No	Surname	Name	Directorate
1.	Wildeman	Tanya	Corporate Services
2.	Raisa	Funiwe	Financial Services
3.	Mtshamba	Sylvia	Corporate Services
4.	Mkita	Sindelwa	Community Services
5.	Mqikwa	Athi	Financial Services
6.	Gcabayi	Sandiso	Office of the Municipal Manager
7.	Gxekwa	Nolubabalo	Financial Services
8.	Malemane	Amanda	Financial Services
9.	Mangxaba	Athi	Community Services
10.	Meyer	Duncan	Office of the Municipal Manager
11.	Damons	Larry	Financial Services
12.	Nguza	Thembakazi	Financial Services
13.	Jansen	Jessica	Corporate Services
14.	Sisusa	Sisanda	Financial Services
15.	Lottering	Jofre	Planning & Development
16.	Vandala	Siyasanga	Community Services
17.	Levendal	Nicole	Corporate Services
18.	Pita	Zukiswa	Community Services

The classes for the Bitou Educational Drive second intake for the 2025 academic year commenced on 3 February 2025 for the **Higher Certificate Economic Development**, the following table shows the officials attending HCED:

No.	Surname	Name	Directorate
1.	Notshokove	Loyiso	Engineering Services
2.	Nozulu	Nontsha	Corporate Services
3.	Seyisi	Phindiwe`	Community Services
4.	Stamper	Gcotyiswa	Corporate Services
5.	Thomas	Vusumzi	Office of the Municipal Manager
6.	Davids	Dillon	Engineering Services
7.	Funda	Nonstikelelo	Community Services
8.	Gomba	Nolumanyano	Planning & Development
9.	Hendricks	Esmarie	Corporate Services
10.	Jacobs	Emstrong	Community Services
11.	Komeni	Abongile	Financial Services
12.	Jantjies	Puleng	Community Services
13.	Kwepile	Bulelwa	Engineering Services

Section 3: Corporate Services

No.	Surname	Name	Directorate
14.	Mandeka	Rosie	Planning & Development
15.	Matika	Zukile	Community Services
16.	Mgoqi	Nomzamo	Financial Services
17.	Mhlana	Nomthandazo	Community Services
18.	Moodien	Danrick	Community Services
19.	Moodley	Vijay	Community Services
20.	Namntu	Mzwandile	Community Services

FINANCIAL IMPLICATIONS

Below is a breakdown of the financial implications of the Education Drive that the Municipality has embarked on:

- A total of R 361 950.00 for Higher Certificate in Economic Development
- A Total of R 548 257.50 for Advance Diploma in Public Administration

BURSARIES

The following Officials were awarded Bitou Municipality Internal Bursary for the 2025 Academic Year.

NAME & SURNAME	POSITION	LETTER OF ACCEPTANCE YES/NO	COURSE	YEARS STUDY-ING	DURA-TION OF STUDY	INSTITUTION
Nceba Mabheshwana	General Assistant	YES	Plumbing NQF Level 4	1st year	3 Years	Africa Skills
Sinazo Gobingca	Project Manager-Project Management Unit	YES	Post-graduate Diploma in Project Management	1 st year	1 Year	MANCOSA
Mawande Sompani	Assistant Artisan- Fleet Workshop	YES	Bcom-Transport & Logistics Management	3rd	3 Years	UNISA
Mxolisi Thomas	Senior Inspector Law Enforcement	YES	Advance Diploma in Traffic Policing	1st year	1 Year	LYCEUM COLLEGE
Sanelisiwe Kopeshe	Internal Auditor	YES	Post Graduate Diploma in Risk Management	1st year	3 Years	UNISA
Gwyn Lewis	ICT Business Analyst	NO	BSc Computing	1st year	1 Year	UNISA
Ryan Kova	GIS Systems Engineer	YES	ND Geo-information & Technology	1st year	1 Year	ESRI SA College

Section 3: Corporate Services

NAME & SURNAME	POSITION	LETTER OF ACCEPTANCE YES/NO	COURSE	YEARS STUDY-ING	DURA-TION OF STUDY	INSTITUTION
Fezile Maki	Manager Integrated Human Settlements	YES	Postgraduate in Public Management	1 st year	1 Year	UNIVERSITY OF PRETORIA
Thandokazi Siphungu	Administration Officer MM Office	YES	Bachelor of Administration Licensing Practice	1st year	3 Years	LYCEUM COLLEGE
Sikhonathi Madolo	Engineering Technician	YES	Advance Diploma Civil Engineering	1st year	3 Years	UNISA
Cheslin Coetzee	Risk & Compliance Assistant	YES	Bachelor of Commerce Law	1st year	3 Years	UNISA
Mphakamisi Mbali	Senior Officer Intergovernmental Relations	YES	Post Graduate Diploma in Public Law	1st year	1 Year	University of the Western Cape
Siyabulela Frans	Accountant Valuations	YES	Post Graduate Diploma Public Finance Management	1st year	1 Year	STELLENBOSCH UNIVERSITY
Sive Ntisana	Procurement Officer: SCM	YES	Post Graduate Diploma Public Finance Management	1st Year	1 Year	STELLENBOSCH UNIVERSITY
Noxolo Tsolo	Principal Clerk	YES	Bcom Supply Chain Management	3rd	3 Years	UNISA
Annelishia Edwards	Cashier	YES	Bachelor of Public Administration	1st Year	3 Years	REGENT BUSINESS SCHOOL
Sinoxolo Ngindo	Administration Clerk	YES	Bachelor of Commerce Supply Chain	1st Year	1 Year	REGENT BUSINESS SCHOOL
Neziswa Maneli	Principal Clerk Payroll	YES	Post Graduate Diploma in Public Finance	1st year	2 Years	University of Stellenbosch
Moses Tau	Governance & Compliance Administrator	YES	BSc Information Technology	1 st Year	3 Years	EDUVOS
Yedwa Mayila	Communications Officer	YES	Public Administration	3 rd Year	3 Years	LYCEUM COLLEGE

Section 3: Corporate Services

RECOMMENDED BY THE MUNICIPAL MANAGER

That the Council take note of the report for the period of January until March 2024.

RECOMMENDED BY THE EXECUTIVE MAYOR

1. That the Council take note of the report for the period of January until March 2024.
2. That it be noted that the Workplace skills plan will be submitted at the next meeting.
3. That training should be prioritised for lower-level employees, focusing on implementing artisan training programs.

Section 3: Corporate Services

ITEM C/288/04/25

OCCUPATIONAL HEALTH & SAFETY REPORT FOR JANUARY 2025 UNTIL MARCH 2025

Portfolio Comm: Strategic Services & Office of the MM **Demarcation:** All Wards
File Ref: 5/10/4 **Delegation:** Council

Attachments: None

Report from: Director Corporate Services

Author: Senior HR Officer Occupational Health and Safety

Date: 10 April 2024

PURPOSE OF THE REPORT

To report on Occupational Health and Safety conditions and activities within Bitou Municipality.

BACKGROUND/DISCUSSION

The objective of the OHS Inspection Reports are to identify workplace hazards and thereby controlling the risks by implementing mitigating measures to avoid incidents in the workplace.

According to the Occupational Health and Safety Act, Act 85 of 1993, the employer shall provide and maintain, as far as reasonably practicable a working environment that is safe and without risk to the health and safety of the employees.

The Inspection Reports assisted in identifying the hazards that workers were exposed to in order to develop stricter control measures to mitigate or possibly eliminate some workplace safety hazards, hereby aiding injury prevention efforts and assuring workers that their safety is prioritized by Management.

Subsequent the inspection which was conducted - the reports revealed that not all findings have been addressed and therefore monitored by OHS.

Section 3: Corporate Services

Subsequent to the inspection the following findings still outstanding

OFFICE SITE INSPECTION – COMMUNITY SERVICES - OLD NICK DROP OFF ZONE						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS TOWARDS COMPLIANCE	COMPLIANCE RATIO
Employee Mary Vries not issued with safety shoes	Needle pricks, Cuts,	Provide safety shoes to lady;	Waste Management	30 March 2025	Recommended safety shoes will be issued to employee.	No Compliance
No sufficient and healthy environment to have lunch; No assurance of good hygiene – toilet facility close to kitchen.	Risk to infectious diseases due to flies that may spread germs to food,	Make Doom Insect killer spray or flies and cockroaches	Department Manager	28 Feb 2025	Separate unit to be installed to accommodate a toilet facility.	No compliance
OFFICE SITE INSPECTION – COMMUNITY SERVICES - OLD NICK DROP OF ZONE						
HAZARD	RISK	RECOMMENDATION	PERSON RESPONSIBLE	TIME-FRAME	PROGRESS TOWARDS COMPLIANCE	
Waste bins and skips overflowing creating unpleasant smell	Lung Infections, spreading bacteria,	Empty containers regularly	Department Manager	28 Feb 2025	Request for emptying skips and bins before 10 March 2025. Regular emptying to be implemented to avoid scattering of litter by bird and wildlife.	Compliance must be ongoing by regular emptying of skip containers.

SITE INSPECTION AT COMMUNITY SERVICES - BEACHES SECTION						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS TOWARDS COMPLIANCE	
TRACTOR STORAGE ROOM						
Battery unit in storage.	Battery units cause fire and explosions due to over	Remove to a safer area where there is less staff movement, like not to be exposed to direct sunlight but to a cooler place/area.	Superintendent	15 Feb 2025	Battery removed from its current position to a new area with ventilation.	Full compliance

Section 3: Corporate Services

	charging; it can harm users and cause possible damage to property.					
STOREROOM FOR MCHINERY AND EQUIPMENT						
Flammables not labelled	Risk of using wrong flammables; Canister with flammables are not easy identifiable.	Install labels on cannisters	Superintendent/ Foreman	10 Feb 2025	Cannisters/Drums filled with flammables are marked /listed for use as petrol only.	Full compliance.

SITE INSPECTION AT ENGINEERING SERVICES - KRANSHOEK PUMPSTATION 2						
HAZARD	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
PUMP STATION NO 1						
Uneven walk way towards entrance at pump station.	Trip and Fall	Install smooth walk surfaces on plant	Management	10 March 2025	Roads dept requested for fixture to ensure safety towards entrance of pumpstation.	No compliance.
Overgrown areas make walkways impossible to see danger zones e.g deep hole in grassy area.	Falls, Injuries, fractures ,	Implement immediate grass cutting for good visibility	Parks Recreation	15 April 2025	Matter reported to Parks Recreation to perform grass cutting urgently.	No compliance
Damaged walls - Paint flaking off walls indicates occasional flooding	Inhalation of moist air, lung infections,	Scraping walls and re apply paint,	Section management	20 April 2025	Awaiting Tender to prioritize fixtures inside pumpstation.	40% Compliance

Section 3: Corporate Services

SITE INSPECTION AT ENGINEERING SERVICES - KRANSHOEK PUMPSTATION 2						
HAZARD	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
inside pump station.						
Unremoved debris on grounds inside pump station	Trip and falls	Remove debris remains due to flooding from floors in pumpstation	Bitou workforce,	15 April 2025	In progress to perform cleaning process.	0% compliance
Blockages in water flow into pumpstation – Inlet screen out of order.	Damage to system,	Remove items that block inlet screen area,	Workers, Service provider	20 April 2025	Mechanical failure. Matter to fix as soon as possible.	0% Compliance
Wearing of PPE,	Workers do not wear masks when entering the work area; workers likely to contract diseases.	Encourage workers to wear masks,	Management	30 April 2025	Dust masks requested and procured which will be distributed to staff.	0% Compliance

No inoculations served on workers at pump station.	Illness, Infections, fatalities	Provide Inoculations, Tender closed 21/2/25 – No successful bidder, Tender to be re advertised.	OHS / Section Management	30 April 2025	Tender again to be re advertised after two unsuccessful attempts. Tender advertised and closed on 28/03/2028. Award to be made.	50% Compliance
Tall grass around pump station No 2 creates habitat for reptiles .e.g. snakes.	Snake bites, fatalities,	Cut grass to avoid snake habitat,	Parks & Recreation Section	20 April 2025	Request made to section to cut grass – not done yet.	0% Compliance
No suitable masks for employee use.	Illness, serious lung Infections, death.	Issue proper suitable masks for employee use on pump station duty	Section Management	20 April 2025	Quotes still in waiting.	0% Compliance
PUMP STATION NO 4						

Section 3: Corporate Services

Alluminium bars at entrance gate vandalized,	Public access to danger zone	Injuries, Ill health	Section Management/ Facilities Manager	30 April 2025	New fence budget for 2025-2026	0% Compliance
Grass as tall as at 1 m height	Habitat for snakes; Workers exposed to possible snake bites.	Implement immediate grass cutting around pump station,	Section Management	10 March 2025	Request made to Parks Recreation to perform grass cutting at pump station 4 Not done yet.	0% Compliance

SITE INSPECTION IN COMMUNITY SERVICES - WASTE TRANSFER STATION						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
Office blocks & Ablution Facilities						
Expired Fire Extinguishers	Fire Damage, Injuries	Ensure servicing of Extinguishers	Site Manager/ Safety Rep	30 April 2025	In process of acquiring quotation for all expired fire extinguishers SCM Tips Submitted to SCM to acquire quotes	Progress made, 50% Compliance;
Insufficient Installations of Extinguishers	Fire, Damage Injuries	Install more extinguishers in potential risk areas and vehicles	Site manager	30 April 2025	In process of acquiring quotations for all outstanding fire extinguishers . SCM Tips Submitted to SCM to acquire quotes	Progress made. 50% Compliance
Emergency response /evacuation plan	No Emergency evacuation procedures that could lead to injuries, fatalities, damage to property	Implement ERP in order to respond to any emergency in site, during injuries, damage to property or during an Emergency escape. Implement contingency strategy plans to avoid any safety /health risk	Site officer/ Safety Officer	Done	Draft plan in place	Satisfactorily Progress made; 85% Compliance
Loading & Off Loading Zone Area						
No visible signage that portrays a danger	Injuries, Damage(ve	Install warning signage for	Site Manager	30 April 2025	Signage design completed.	40% Compliance

Section 3: Corporate Services

SITE INSPECTION IN COMMUNITY SERVICES - WASTE TRANSFER STATION						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
Office blocks & Ablution Facilities						
zone at WT Station, especially at drop off zone,	hicle crash)	information purposes,			Procurement process to be initiated	
Records of training of loading /off loading operators & crane operators have expired.	Damage, Injuries.	Provide training, Arrange regular Safety talks, implement a safety program,	Site Manager	30 April 2025	All records are being filed accordingly. Recertification process initiated	Certificati on not done yet; 50% Compliance.
Operators using wooden logs to support containers	Injuries,	Remove logs and replace with mechanical device.	Site Manager	31 August 2025 Ongoing repairs as per funds available	Budget for repairs & maintenance on Containers is depleted. Repairs will be completed in New FY.	0% Compliance.
Expired records of crane hosting equipment, testing the loading capacity	Injuries, Damage,	Implement training,	Site Manager	31 August 2025	Budget for repairs & maintenance on vehicles is depleted. Repairs will be completed in New FY.	0% Compliance
No head lamps for operators during night time; No outside lights.	Injuries, Damage,	Equipment loading personnel with head lamps, and install outside lights	Site Manager	31 March 2025	All lights have been repaired	No Head lamps for users issued; 50% Compliance
Containers without front wheels	Container Coming off rails,	Install extra 2 wheels to containers	Site Manager	30 April 2025 Ongoing repairs as per funds available	Budget for repairs & maintenance on Containers is depleted. Repairs will be completed in New FY.	0% Compliance
Damaged Aluminium/corrugated plates	Strong winds may rip damaged plates loos plates and cause injuries,	Replace/fix corrugated iron plates,	Site Manager	30 April 2025	RFQ advertised in Jan 2025. Evaluation in progress for award.	Satisfactorily progress made; 50% Compliance,
No log out & Tag system	Injuries, Damages,	No testing records for Log out & Tag system	Site Manager	31 March 2025	Emergency stop buttons installed and	Full Compliance

Section 3: Corporate Services

SITE INSPECTION IN COMMUNITY SERVICES - WASTE TRANSFER STATION						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
Office blocks & Ablution Facilities						
					active. Tests completed during periodic maintenance process in March	
No Supervision at off loading zone- officer on duty performing supervision.	Injuries, Vehicle Crash,	Ensure supervision,	Site Manager	Done	A.Kupak operator is the duly designated supervisor in terms of JD and always present during loading of solid waste. JD/Responsibility review meeting held with operators	Full compliance
House reel not serviced and maintained.	Fire, Injuries	Install Maintenance plan for Fire & Rescue equipment,	Service provider/ Manager	30 April 2025 Ongoing repairs as per funds available	In process of acquiring quotation for fire hose reel. SCM Tips Submitted to SCM to acquire quotes	40% Compliance
HANDLING OF CARCASSES IF ANY						
Suitable mask (respiratory equipment) when handling dead carcasses not in use	Contracting diseases, infections,	Wear appropriate masks and proper PPE	Site Manager	30 April 2025 Agreement with Knysna Municipality	Masks were issued to all staff maintaining the loading area. Responsibility to supervise operations duly	75 % Compliance; Some staff members not wearing masks.

Section 3: Corporate Services

SITE INSPECTION IN COMMUNITY SERVICES - WASTE TRANSFER STATION						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
Office blocks & Ablution Facilities						
					reviewed with operators responsible for supervision in terms of JD's	
No safe work procedures during carcass disposal – e.g. uses of trash and quality plastic bags etc.(No SOP)	Spreading of bacteria and other transmissible diseases,	Generate safe work procedures to follow, allow easy access to safer work information.	Site Manager/Safety Officer	31 August 2025 Part PPE budget	SOP under review. Trash bags readily available and Hazmat suits will be issued with new PPE roll-out as they were depleted in the previous financial year. New tender spec being reviewed for animal/hazardous waste management.	Work in progress; 40% Compliance.
Tools and equipment for safe work /removal of carcasses not labelled/marked for specific use,	Spreading of bacteria,	Use a designated and labelled shovel for removal of carcasses only	Site Manager	30 Oct 2024	Tools are readily available. Labelling will be done immediately	Full compliance
No immediate facility for disinfection.	Sickness, spreading of diseases	Install disinfectant bottles/booths for worker use, Apply disinfectant,	Site Manager/SH E REP	Done	Disinfection chemicals available	A Suitable booth not erected on site; 60% Compliance;
HOUSEKEEPING						

Section 3: Corporate Services

SITE INSPECTION IN COMMUNITY SERVICES - WASTE TRANSFER STATION						
HAZARD/FINDING	RISK	RECOMMENDATION	RESPONSIBLE PERSON	TIMEFRAME	PROGRESS	
Office blocks & Ablution Facilities						
Unused, rusted containers and loose items scattered on premises.	Injuries, Polluting the environment	Remove and discard materials not in use,	Site manager/Supervisor	30 April 2025 Ongoing repairs as per funds available	All materials moved to one location away from vehicle and foot traffic.	Full compliance
Huge plastic downpipe broken	Creates wet & unhealthy working conditions	Fix broken/damaged down pipe and ensure water outlet into drain.	Site manager/Supervisor	30 April 2025 Ongoing repairs as per funds available	Will engage water services to assist with required material and installation.	0% Compliance.

IOD REGISTER – OCCUPATIONAL HEALTH AND SAFETY – JANUARY 2025

Name of person	Date of Incident	Date reported	Short Description of Incident	Suspected Cause	Part of body effected	Assessed by First Aider? (Y / N)	Medical report received Y/N
N. Mabeshwana	7/1/25	7/1/25	Touched live wire	Burns sustained	Burns on fingers of right hand	Yes	Yes
D Koerat	4/1/25	6/1/25	Collecting waste when he sustained injury	Uncovered glass pieces in waste bags caused injury while swinging bag on to truck	Right leg	Yes	Yes
C. Pienaar	6/1/25	7/1/25	Worker doing office duties.	Slipped and fell	Right ankle twisted	Yes	Yes
Kamm	9/1/25	9/1/25	Loading waste with hooklifter	Container door hit employee	Head injury	Yes	Yes
M Dubula	6/1/25	7/1/25	Lifting heavy machinery	Springs and mechanisms broken-working with damaged tools.	Muscle strained in back of body.	Yes	Yes
T. Matikinca	6/1/2025	6/1/25	Head on collision – 2 vehicles	Public vehicle swifted at	Neck and wrist injury to T Matikinca; A.	No	Yes

Section 3: Corporate Services

Name of person	Date of Incident	Date reported	Short Description of Incident	Suspected Cause	Part of body effected	Assessed by First Aider? (Y / N)	Medical report received Y/N
			crashed into one another.	high speed into municipal truck.	Nkatsha sustained neck injury.		

IOD REGISTER – OCCUPATIONAL HEALTH AND SAFETY – FEBRUARY 2025

Name of person	Date of Incident	Date reported	Short Description of Incident	Suspected Cause	Part of body effected	Assessed by First Aider? (Y / N)	Medical report received Y/N
VV Manuel	3/2/25	4/2/25	Lady fell from steps on truck	Slipped from hand rails	Right hip	N	Y
BE Mfuphi	7/2/25	7/2/25	Finger of worker stuck by nail.	Tacking her carry bag in locker	Right Index finger	Y	N
D Appels	6/2/25	6/2/25	Knocked by passing vehicle	Work duties in street	Right shoulder	N	Y
A Gouws	9/2/25	10/2/25	Cleaning of clarifiers	Slipped and fall	Right hip, left leg, right elbow	Y	Y
M Vries	10/2/25	10/2/25	Cleaning around waste bins,	Unaware of iron bars above her	Head injury	Y	Y
M Carelse	11/2/25	11/2/25	Spider bite	No suspected cause ascertained	Right shoulder	Y	Y
N Mbopa	6/2/25	6/2/25	Bumped head inside bakkie while driving	High speed driving	Head and back injury	N	Y
M.Ngogela	13/2/25	13/2/25	Handling of wheely bins on to truck	Hydraulic lifter got loose and hit worker in ribs	Rib in jury	N	Y
N Ndobu	18/2/25	18/2/25	Skip operations	Skip chain got loose and hit worker cause him to fall	Fell to ground	N	Y
Z Tomzana	19/2/25	24/2/25	Off loading of waste bags	Broken causes	Piece of glass cut finger	Y	Y

Section 3: Corporate Services

IOD REGISTER – OCCUPATIONAL HEALTH AND SAFETY – MARCH 2025

Name of person	Date of Incident	Date reported	Short Description of Incident	Suspected Cause	Part of body effected	Assessed by First Aider? (Y / N)	Medical report received Y/N
B. Jansen	10/3/25	11/3/25	Fell from chair	Moveable chair on wheels,	Head, arm and shoulder	N	Y
E. Jacobs	26/3/25	27/3/25	Wheely bin struck arm	Mechanical failure	Arm injury	Y	N

RECOMMENDED BY THE MUNICIPAL MANAGER

That Council ensures all Occupational Health Safety findings are adequately addressed, and corrective actions be implemented.

RECOMMENDED BY THE EXECUTIVE MAYOR

That Council ensures all Occupational Health Safety findings are adequately addressed, and corrective actions be implemented.

Section 3: Corporate Services

ITEM C/3/293/04/25

BITOU MUNICIPAL EDUCATIONAL DRIVE 2024/2025 (UNIVERSITY OF THE WESTERN CAPE)

Portfolio Comm: Finance and Corporate Services

File Ref: 4/4/2/1/1

Demarcation: All Wards

Delegation: Council

Attachments None

Report from: acting Director: Corporate Services

Author: Manager: Corporate Communications, Intergovernmental Relations & Corporate Services

Date: 24 April 2024

PURPOSE OF THE REPORT

To provide Council with a detailed report on the successful partnership between the University of the Western Cape and the Bitou Municipality through implementing the Bitou Educational Drive.

BACKGROUND AND DISCUSSION

The Bitou Educational Drive was initiated in response to an audit finding, which noted that certain municipal officials occupying management positions did not possess the qualifications required under the Municipal Staff regulations. The initiative was developed to address this skills gap by enabling municipal employees to obtain formal qualifications through accredited and internationally recognised institutions of higher learning.

Following a competitive procurement process, the University of the Western Cape was appointed to deliver two accredited programmes:

- Advanced Diploma in Public Administration (ADPA)
- Higher Certificate in Economic Development (HCED)

The Municipality received 45 applications for the ADPA programme and 10 for the HCED programme. Classes commenced in February 2024 and the final instructional sessions concluded in November 2024.

Of the enrolled candidates, 43 of the 45 officials in the ADPA programme and 7 of the 10 in the HCED programme successfully completed the required coursework. The graduation ceremony took place in Cape Town on 17 April 2025.

This partnership has not only addressed regulatory compliance but has also contributed to the professional development and capacity building of municipal personnel, thereby enhancing service delivery and institutional performance.

Section 3: Corporate Services

FINANCIAL IMPLICATIONS

The total tuition fees for both training interventions amounted to R 2 509 000.00

LEGISLATION

Constitution of the Republic of South Africa

Local Government: Municipal Structures Act, Act 117 of 1998

Local Government: Municipal Systems Act, Act 32 of 2000 and Regulations

Employment Equity Act, Act 55 of 1998

Skills Development Act, Act 97 of 1998

RECOMMENDATIONS OF THE MUNICIPAL MANAGER

That the feedback report on the educational partnership drive program be noted.

Section 3: Corporate Services



SECTION 5

ENGINEERING SERVICES

ITEM C/5/205/04/25

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

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

Demarcation: **All Wards**
Delegation: **Council**

Attachments **None**

Report from: **Director Engineering Services**

Author: **Manager Project Management Unit (PMU)**

Date: **07 April 2025**

PURPOSE OF THE REPORT

For the Council to note the progress with the planning and implementation of all Capital Projects managed by Engineering Services' Project Management Unit (PMU) for the Financial Year 2024/25 period ending March 2025.

BACKGROUND /DISCUSSION

The PMU of the Engineering Services Department is implementing several Capital Projects for the Medium-Term Revenue and Expenditure Framework (MTREF) period that includes grants, own and loan funded projects.

The PMU has drafted a detailed Capital Project Implementation Plan (CPIP) to plan and monitor the progress of projects from inception to completion, to ensure the successful delivery of the desired outcomes.

A summary of the progress for the various projects is given below.

The Capital Project Implementation Plan (CPIP) is attached to this report indicating the status of each project.

Section 5: Engineering Services

UKEY	PROJECT	FUNDING	STATUS	PROGRAMME DETAILS		2024/25 FINANCIAL PROGRESS: JANUARY 2025		COMMENTS
				Appointment Date	Planned Completion Date	YTD Exp.	Commitment	
PURIFICATION, DEMAND & LOSS CONTROL: WATER								
20240627068685	PUMP STATION EQUIPMENT	AFR	Construction	July 2024	June 2027	43%	91%	Construction is underway.
20240627067836	NATURES VALLEY RESERVOIR	BORR	Construction	April 2024	June 2025	71%	100%	Construction contract cancelled. Budget to be rolled-over to next FY. New tender to be advertised.
20240627068454	PLETT WTW: NEW PUMP STATION	MIG	Construction	April 2024	June 2025	43%	100%	Construction is underway.
20240627073135	UPGRADE SAND FILTER PLETT WTW	AFR	Construction	April 2024	June 2025	3%	100%	Construction is underway. Costs are 1 st allocated to MIG and then against AFR.
20230703045694	REPLACEMENT OF AC PIPES	AFR	Construction	July 2023	June 2025	99%	99%	Multi-year contract in place. Contractor appointed. Construction to commence in February 2025.
20240627073114	KURLAND: UPGRADE WTW	WSIG	Construction	April 2024	June 2026	35%	100%	This is a multiyear project. Construction is underway.
20240627073117	NATURES VALLEY WTW	BORR	Preliminary Design	July 2024	June 2025	31%	100%	Preliminary Design has commenced.
PURIFICATION, DEMAND & LOSS CONTROL: SEWER								
20240627069307	PUMP STATION EQUIPMENT	AFR	Construction	July 2024	June 2027	40%	100%	Construction is underway.
20240627073099	SLUDGE HANDLING GANSEVALLEI WWTW	AFR	Preliminary Design	April 2024	June 2025	92%	100%	Preliminary Design and environmental scoping study underway.

Section 5: Engineering Services

UKEY	PROJECT	FUNDING	STATUS	PROGRAMME DETAILS		2024/25 FINANCIAL PROGRESS: JANUARY 2025		COMMENTS
				Appointment Date	Planned Completion Date	YTD Exp.	Commitment	
20240627073108	KURLAND WASTEWATER TREATMENT WORKS	MIG	Construction	April 2024	June 2026	82%	100%	This is a multiyear project. Construction is underway.
20240627073102	UPGRADE SEWER RETICULATION	BORR	Construction	July 2023	June 2025	16%	100%	Preliminary Design has commenced.
20240627073105	SECURITY FENCING - WASTE WATER PLANTS	BORR	Construction	July 2024	June 2025	61%	91%	Ganse Vallei WWTW Fencing to be completed. Contractor has been appointed. Construction to commence in April 2025.
PARKS AND RECREATION: PARKS MAINTENANCE AND HORTICULTURE								
20230703045595	UPGRADING OF KRANSHOEK SPORTFIELD FLOODLIGHTING	AFR	Construction	March 2024	Dec 2025	100%	100%	Construction successfully completed.
20240627072561	UPGRADING OF KRANSHOEK SPORTFIELD FLOODLIGHTING	MIG	Construction	March 2024	Dec 2025	100%	100%	Construction successfully completed.
20240627072591	UPGRADING OF GREENVALLEY SPORTFIELD FLOODLIGHTING	AFR	Preliminary Design	April 2025	June 2027	0%	100%	PSP has been appointed. Preliminary Design has commenced.
20240627072588	CONSTRUCTION OF REGIONAL CEMETERY	AFR	Preliminary Design	Dec 2024	Jun 2025	30%	100%	Preliminary Design has commenced.
INTEGRATED WASTE MANAGEMENT								
20240627068970	KURLAND VILLAGE-WASTE DROP-OFF FACILITY	BORR	Design	July 2024	June 2026	77%	100%	Design has been completed. Tenders to be advertised in April 2025.

Section 5: Engineering Services

UKEY	PROJECT	FUNDING	STATUS	PROGRAMME DETAILS		2024/25 FINANCIAL PROGRESS: JANUARY 2025		COMMENTS
				Appointment Date	Planned Completion Date	YTD Exp.	Commitment	
20240627073168	WASTE TRANSFER STATION - CONSTRUCTION OF NEW BULKY WASTE FACILITY	BORR	Preliminary Design	July 2024	June 2025	10%	100%	Preliminary Design has commenced.

FINANCIAL IMPLICATION

The capital budget managed by the PMU is reflected below (excluding VAT):

Funding	Budget	YTD Expenditure		Commitments**		Available	
		(R)	(%)	(R)	(%)	(R)	(%)
MIG	18,895,912.00	14,242,886.22	75%	18,895,912.00	100%	-	0%
WSIG	7,895,652.17	2,789,548.87	35%	10,434,783.00	100%	-	0%
BORROWINGS	5,727,061.39	3,128,248.28	55%	5,507,267.91	96%	219,793.09	4%
AFR	11,612,048.00	6,125,254.27	53%	11,218,024.98	97%	393,023.22	3%
SUMMARY	44,129,673.37	26,285,937.64	60%	43,516,857.06	99%	612,816.31	1%

** Commitments :Include YTD expenditure, orders generated and orders requested as well as awards / appointments made to service provider (engineer or contractor).

Notes

- Not all financial transactions were finalized at the time report was generated but have been included for completeness.

Challenges

- Nil

RELEVANT LEGISLATION

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

RECOMMENDED BY THE MUNICIPAL MANAGER

That Council takes cognizance of the Capital Projects Implementation Plan (CPIP) for the period ending March 2025.

RECOMMENDED BY THE ENGINEERING SERVICES AND COMMUNITY SERVICES PORTFOLIO COMMITTEE

1. That Council takes cognizance of the Capital Projects Implementation Plan (CPIP) for the period ending March 2025.
2. **That it be noted that the Portfolio committee members will perform site visits once projects have been completed.**

RECOMMENDED BY THE EXECUTIVE MAYOR

1. That Council takes cognizance of the Capital Projects Implementation Plan (CPIP) for the period ending March 2025.
2. That it be noted that the Portfolio committee members will perform site visits once projects have been completed.

SECTION 6

PLANNING AND DEVELOPMENT

Section 6: Development and Planning

ITEM C/6/187/04/25

PROPOSED INCORPORATION OF EXISTING STRUCTURES INTO THE EBENEZER DEVELOPMENT

Portfolio Comm: Strategic Services and Office of the MM
File Ref: 9/1/6
Demarcation: Ward 4
Delegation: Council

Attachments: Annexure A Ebenezer Social Facilities
Annexure B Ebenezer Leasing List
Annexure C Subsidy Quantum 2023

Report from: Acting Director Planning and Development

Author: Manager Integrated Human Settlements

Date: 08 April 2025

PURPOSE OF THE REPORT

For Council to incorporate the existing buildings to form part of the development of Ebenezer project and consider the proposed amenities

BACKGROUND /DISCUSSION

The Ebenezer development is cutting across four (4) Farm Portions of Farm Hillview no. 437, which are Portion 3, Portion 20, Portion 42 and Portion 44. The planned project is to yield 1 672 serviced sites, which is planned as follows:

- Breaking New Ground (BNG) – 1 530
- First Home Finance – 102
- Non-residential community facilities – 30
- Existing farmhouses – 10

The 30 non-residential community facilities are planned as follows:

- Community proposed facilities (existing buildings) – 7
- Community facility on a new serviced site – 1
- School – 1
- Early childhood development centers – 5
- Local business, taxi rank and mixed uses – 1
- Mixed use sites – 3
- Healthcare center – 1
- Places of worship – 9
- Informal sports field – 1
- Electrical transformer site – 1

Section 6: Development and Planning

With the exception of the existing buildings, 357 serviced sites have been developed. The said development is as follows on Portions 20 and 3:

- Breaking New Ground (BNG) – 154
- First Home Finance (FHF) – 25
- Serviced sites – 25 and 151

FINANCIAL IMPLICATION

None

EXECUTIVE SUMMARY

The existing Ebenezer structures have the potential to provide the development with various amenities that are required in any development to cater for various community needs. Social infrastructure in the form of amenities improves the quality of life within the communities and it also important to note that development or upgrading of such amenities are funded through Human Settlements Development Grant, see page 9 and 10 of Annexure C: Subsidy Quantum_2023.

Table 1: Existing structures, current use and proposed use

#	Erf no.	Description	Proposed Use
1	14190	Main farmhouse with several buildings	Main house can be used as an office or community center or social facilities such as rehabilitation center for the abused or substance abuse; other buildings can be used as workshops, training facilities or small businesses
2	14341	Single structure	The building could be used for mixed uses such as offices or small businesses or workshops
3	14226	Farmhouse no. 2	The house can be used as offices or soft commercial use or a club house for the adjacent erf 14236 (site 17) earmarked for informal sport field

Table 2: Proposed social facilities

#	Erf no.	Description	Propose use
4	14276	Vacant erf	The erf is earmarked for community use
5	14335	Vacant erf	The erf is earmarked for community use such as multi-purpose center or community hall
6	14334	Vacant erf	The erf is proposed to be a mixed use, the site can also be considered for business or zoning that will blend well with its location
7	14333	Vacant erf	The erf is proposed to be a mixed use, the site can also be considered for business or zoning that will blend well with its location
8	14330	Vacant erf	The erf is proposed to be a central taxi rank. The site must be investigated if it is situated in a taxi route and whether it is suitable for taxi rank or not
9	14332	Vacant erf	The erf is earmarked for main healthcare center
10	14649	Vacant erf	Erf is earmarked for community uses

Section 6: Development and Planning

#	Erf no.	Description	Propose use
11	14695	Vacant erf	Erf is earmarked for multi-purpose building for community
12	13568	Vacant erf	The erf is earmarked for ECDC
13	15054	Vacant erf	The erf is earmarked for ECDC
14	15055	Vacant erf	Erf is earmarked for multi-purpose building for community
15	15283	Vacant erf	The erf is earmarked for ECDC
16	15008	Vacant erf	The erf is earmarked for ECDC
17	14236	Vacant erf	Erf is earmarked for informal sports field

The planned development meets the requirements of establishing a township but that does not restrict the Council from further investigating and advising what must be prioritized as important for its communities with regard to the needs of the communities. For the development of various amenities, different funding streams that include Human Settlement Development Grant and Municipal Infrastructure Grant will be considered for application purposes.

RELEVANT LEGISLATION

- The Housing Act 107 of 1997
- Municipal Finance Management Act 56 of 2003
- National Housing Code
- Western Cape Land Use Planning Act 3 of 2014
- National Environmental Management Act and Regulations 2014
- Spatial Planning and Land Use Management Act 16 of 2013
- Preferential Procurement Policy Framework Act

Comments: Acting Director Financial Services

The recommendation by the Municipal Manager is supported.

Comments: Acting Director Community Services

The recommendation by the Municipal Manager is supported.

Comments: Director Corporate Services

The recommendation by the Municipal Manager is supported.

Comments Manager: Legal Services

The recommendation by the Municipal Manager is supported.

RECOMMENDED BY THE MUNICIPAL MANAGER

That the Council approve the incorporation of the existing buildings to form part of the Ebenezer development project.

Section 6: Development and Planning

RECOMMENDED BY THE STRATEGIC SERVICES AND OFFICE OF THE MUNICIPAL MANAGER PORTFOLIO COMMITTEE

That the Council approve the incorporation of the existing buildings to form part of the Ebenezer development project.

RECOMMENDED BY THE EXECUTIVE MAYOR

That the Council approve the incorporation of the existing buildings to form part of the Ebenezer development project.



EBENHAEZER SOCIAL FACILITIES

BITOU MUNICIPALITY

2022



EBENHAEZER SOCIAL FACILITIES

1. APPROACH TO THE PROVISION OF SOCIAL INFRASTRUCTURE

The provision and implementation of functional social infrastructure can change the quality of life in a residential area from a mere housing scheme to a town that is self-sufficient and caring for its residents in all their social needs as well. Many historical examples exist where the lack of social services in a town can be linked to a poor quality of life, crime and a society without hope.

It is therefore essential that buildings and spaces be provided according to the needs of the community.

The sites and spaces for social infrastructure were provided according to formulas in the provincial guidelines for this purpose¹. The table below formed part of the original application.

EBENHAEZER – PROVISION OF SITES FOR SOCIAL FACILITIES				
Land use	Parameter	Size of site	Calculated no of sites	Number of sites provided
Pre-primary school (Early Childhood Development Centre)	1 x 2400 people, 750m or 10 minutes walking distance	300-500m ² building	2	4
Primary school	1 per 3000-4000 people, 1 per 1000 units	2 ha or 2,5 ha with sportsfield	1	1
Secondary school	1 per 6000 people, 1 per 1500 units	3.0 ha	1	1
Clinic	0.125 ha per 5000 people, 5000m maximum from users	0.05 ha	1	1
Community hall	1 per 10000 people	0.2 - 0.5 ha	0.5	1

¹ 1 Development parameters: A Quick Reference for the Provision of Facilities within Settlements of the Western Cape, Western Cape Government Environmental Affairs and Development Planning, 2014

EBENHAEZER SOCIAL FACILITIES

Library	1 per 2500 units	0.1-0.2 ha	0.5	0
Place of worship	1 per 500 units, 1 per 2000 people	150 - 3000m ² building, 1 parking bay per 5 seats	2.4	6
Neighborhood play lots	1 per 250 units, within 500m walking distance	500m ² minimum	5	As many as needed on open spaces
Functional park	1000m ² per 500 units	4000m ²	1	1
<i>Provisional number of dwelling units: 1200; estimated population (4 per household): 4800</i>				

The above provision was estimated at a potential of 1200 units while the eventual number of households according to the approved plan was eventually increased to 1642.

It was observed in many towns that the demand for services and functions such as places of worship and early childhood development centers (especially playschools, creches, etc) is a function of the demand in a particular community and that it could vary from one residential area to the other. The provision and functioning are also influenced by what is offered in the rest of the town.

It is especially important to develop all open spaces according to the most practical function that they may have. Even if it is only a walkway or alley, the surfacing of it will give it function and meaning and will create respect for the urban environment instead of disrespect where areas are neglected.

2. PROPOSED UTILIZATION OF SOCIAL SPACES IN EBENHAEZER

Referring to the sites as numbered on locality plans by K Lurie, the following uses and utilization of the sites are proposed:

Site 1 – Integrated site that includes several existing buildings

The site includes the house of A Greig, buildings with dwelling units, workshops and a church. The zoning is for mixed uses to encourage uses that may create jobs, social facilities and housing together by utilizing the buildings and spaces on the site. There are also existing lease contracts that need to be taken into account.

However for the reasons mentioned above, it is important to manage this area as an integrated whole. An overall master plan with landscaping is necessary to indicate uses, surfaces, material and vegetated areas for the full site.

The following are recommended as guidelines to plan this site:

- Certain uses that may function there at present or that are being negotiated for leasing, may be incompatible when the area is fully developed with residential uses surrounding the site. Uses such as brick making and joinery may be found to be too noisy and disturbing and should rather be located in a light industrial area.
- Open spaces must be planned to be surfaced with pathways, play areas, trees, planting and parking.
- The Greig house could be used for offices eg. an NGO, or a training facility.
- The other buildings could be used for workshops, training, small businesses or manufacturing.
- It should be investigated if space is available for a small block of flats or duplexes on the site which could be created on a new, subdivided erf.

Site no 2 – Existing building with workshop activities

Similar guidelines as for Site 1 can apply. The building could be used for mixed uses, including offices and workshops.

Site no 3 – Greig house 2

The house could be used as offices and/or 'soft' commercial uses.

Site no 4 – Earmarked for community uses

It could be made available for meetings by NGO's or clubs and be managed together with the larger site – no 5, in the adjacent business center.

Sites nos 5, 6, 7, 8 and 9 form the central business node of the town. The spaces among the buildings form the open space, or town square, which could serve as a popular place for gathering and is important for the well-functioning of the node. It must be surfaced and landscaped as part of a comprehensive project for this node. Parking should be planned on-site for each erf but could also be provided on the space between sites 8 and 9.

Site no 5 – Community use

The site is earmarked for a larger building such as a 'town hall' for the community which in turn could be a multi-purpose hall.

Site no 6 and 7 – Mixed uses

These sites could be utilised according to the provisions of the Zoning Scheme bylaw for mixed uses, although the principle of compatibility with the other uses in the node must be applied.

Site no 8 – Taxi Rank

It should be used as a central taxi rank from which the other taxi stops could be coordinated. The design of lean-to's and ablution blocks should take the landscaping and design of the surrounding buildings in the node into account.

Site no 9 – Health Care centre

It has to be utilised as the main health care centre for Ebenhaezer according to the design guidelines for such centers.

Sites no 10 and 12 are positioned opposite each another and should be designed in mirror type of images to form a gateway entrance to the rest of the town. The two open spaces in front of these buildings should be designed similarly with a combination of parking and planted landscaping to complement the gateway.

Site no 10 – Community uses

The facility could be designed as a multi-purpose building for the community.

Site no 11 – Multi-purpose site

The site should be designed and used according to the demand for a variety of uses taking into account the location at the entrance to the town which should guide the type of use that could utilise that location.

Site no 12 – Early childhood development centre

This ECDC is placed at the entrance/exit to the town for easy dropping off or picking up of children by parents commuting to and from work. It must be designed according to the prescribed standards.

Sites nos 13, 15 and 16 – Early childhood development centres

The three sites should be developed as ECDC's according to the demand in the area which is the highest populated residential area in the town.

Site no 14 – Community uses

The site is situated partly on the site of Mrs Marley's house which is becoming dilapidated. A community hall with related uses that is within walking distance of the residents in the area, is proposed.

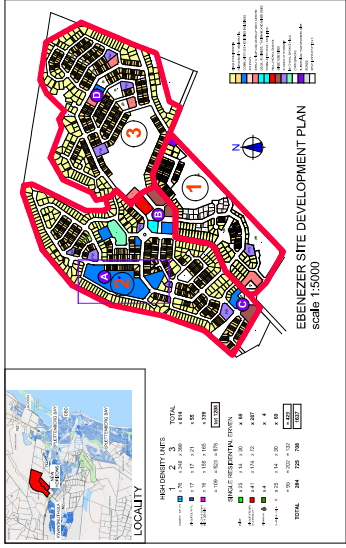
Site no 17 – Open space for informal sport and recreation

The site is low-lying with a level area that could be used for informal sport such as a small soccer field. It should be terraced to create an amfi-theatre with a permanent grass surface.

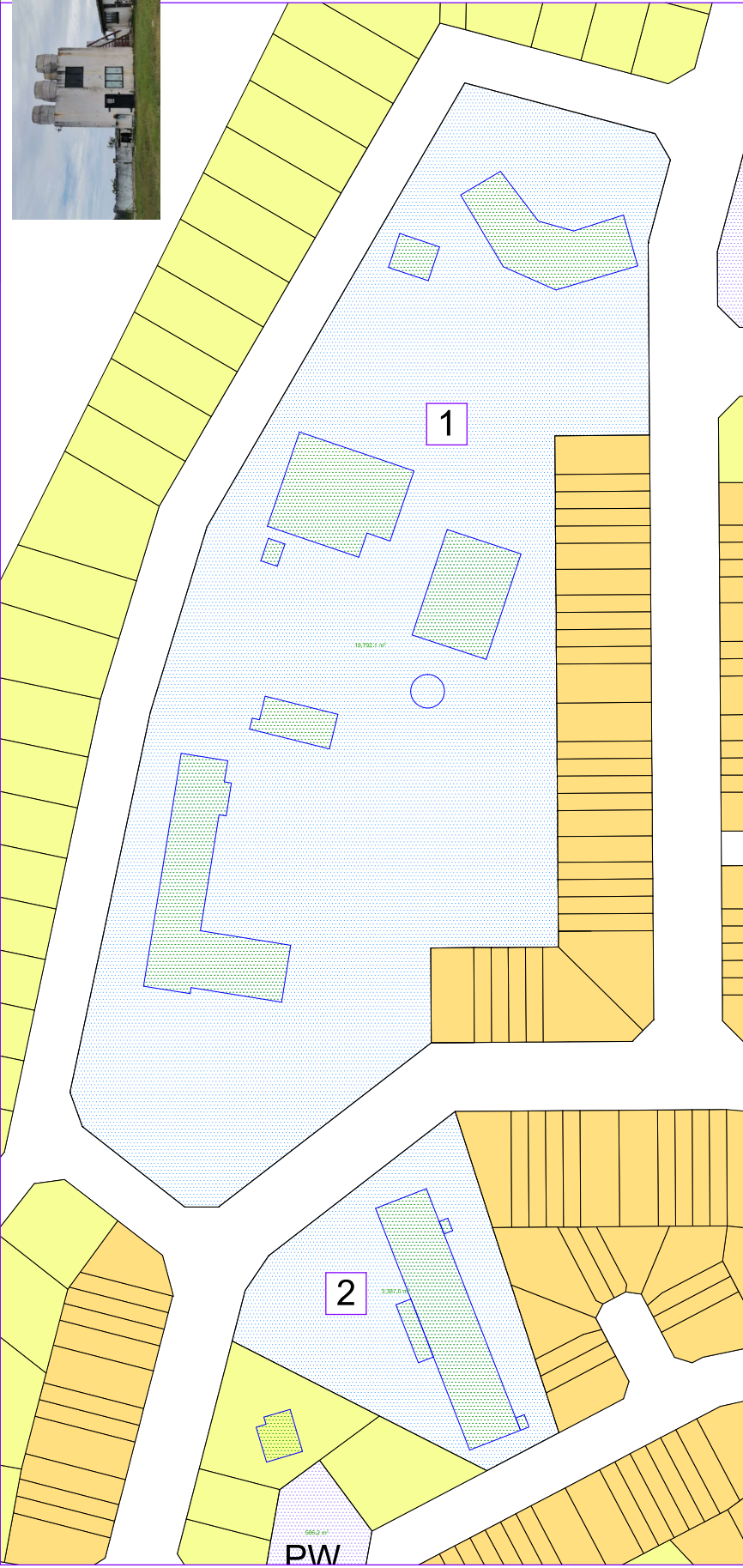
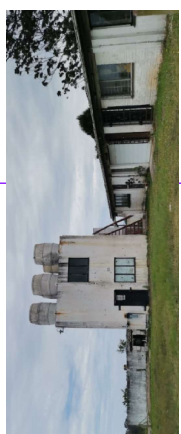
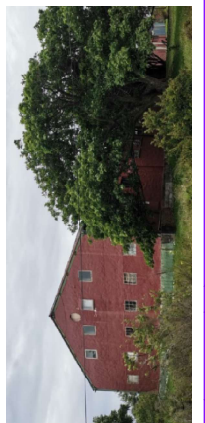
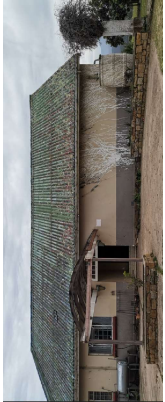
3. GENERAL

As explained in par 1, the approach to the provision and the maintenance of facilities, open space and landscaping is essential to provide a town of quality. Other open spaces not mentioned above should also be surfaced and landscaped and provided with play equipment where practical so that there are no neglected spaces anywhere in town.

W M de Kock
9 November 2022

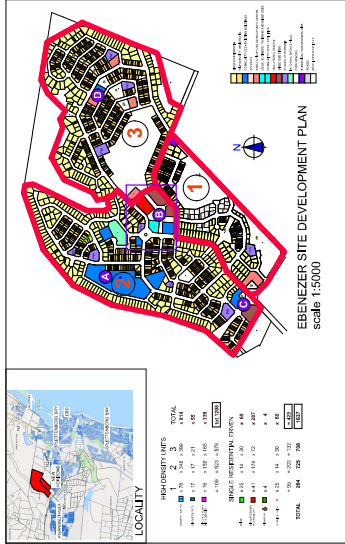


NO.	AREA	ZONING	EXISTING CONSTRAINTS
1	19792	COMMUNITY	VARIOUS BUILDINGS / HALL / HOUSE / TREES
2	3280	COMMUNITY	WORKSHOP BUILDING
3	797	COMMUNITY	HOUSE
4	2054	COMMUNITY	
5	2501	COMMUNITY	
6	1551	COMMUNITY	
7	2501	COMMUNITY	
8	1702	COMMUNITY	
9	2501	COMMUNITY	
10	2501	COMMUNITY	
11	2501	COMMUNITY	
12	3023	COMMUNITY	
13	2000	COMMUNITY	
14	2000	COMMUNITY	
15	1207	COMMUNITY	
16	1307	COMMUNITY	
17	4688	COMMUNITY	

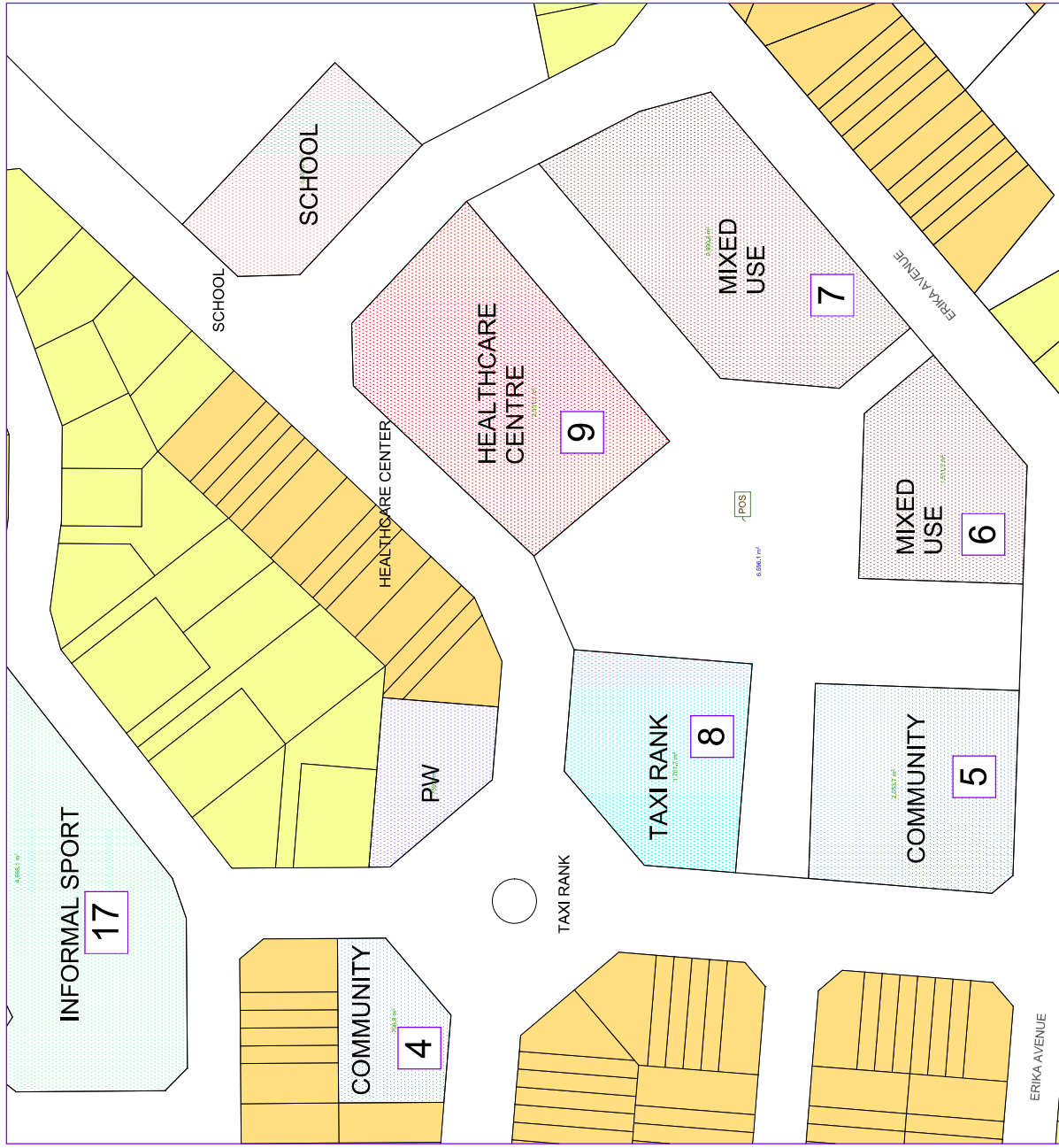
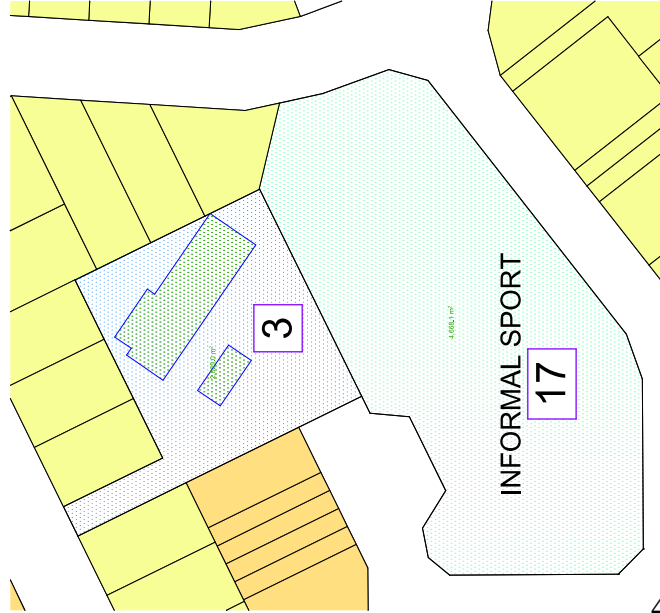


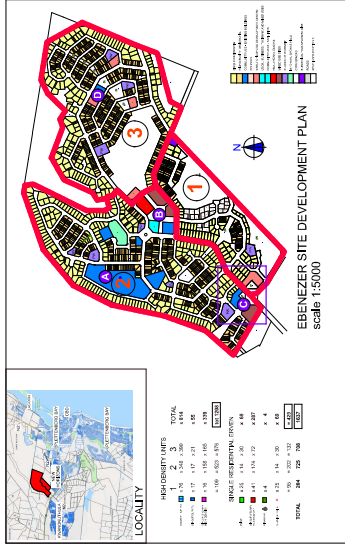
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PRECINCT A - COMMUNITY USE

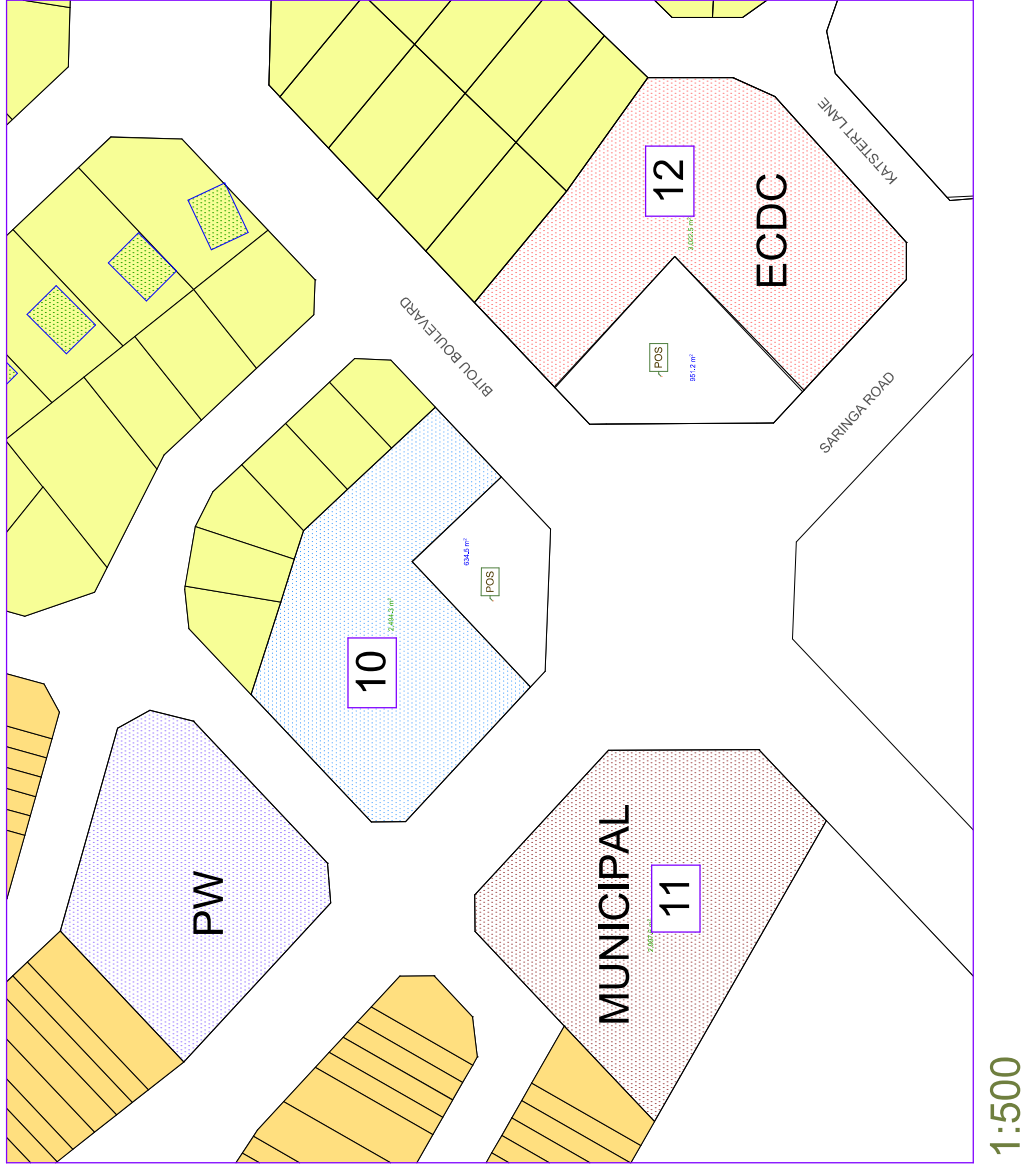


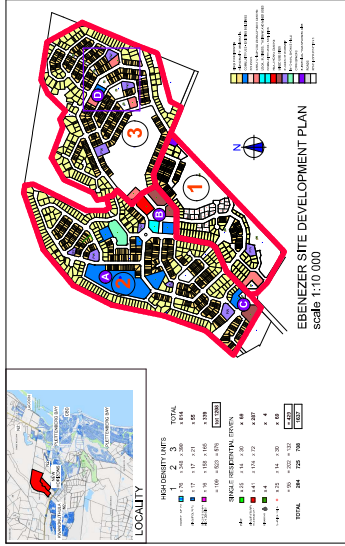
NO.	AREA	ZONING	EXISTING CONSTRAINTS
1	19,792	COMMUNITY	VARIOUS BUILDINGS / WALL / HOUSE / TREES
2	3,387	COMMUNITY	WORKSHOP BUILDING
3	2,029	COMMUNITY	HOUSE
4	2,054	COMMUNITY	
5	1,511	MIXED USE	
6	2,901	MIXED USE	
7	2,931	HEALTH CARE	
8	2,454	COMMUNITY	TREES ON NORTH CORNER
9	2,088	MIXED USE	RUIN / CONCRETE FLOORS / TREES
10	2,000	COMMUNITY	RUIN / CONCRETE FLOORS / TREES
11	1,280	COMMUNITY	
12	1,280	COMMUNITY	
13	1,280	COMMUNITY	
14	1,280	COMMUNITY	
15	1,280	COMMUNITY	
16	1,280	COMMUNITY	
17	4,868	INFORMAL SPORT	DAM



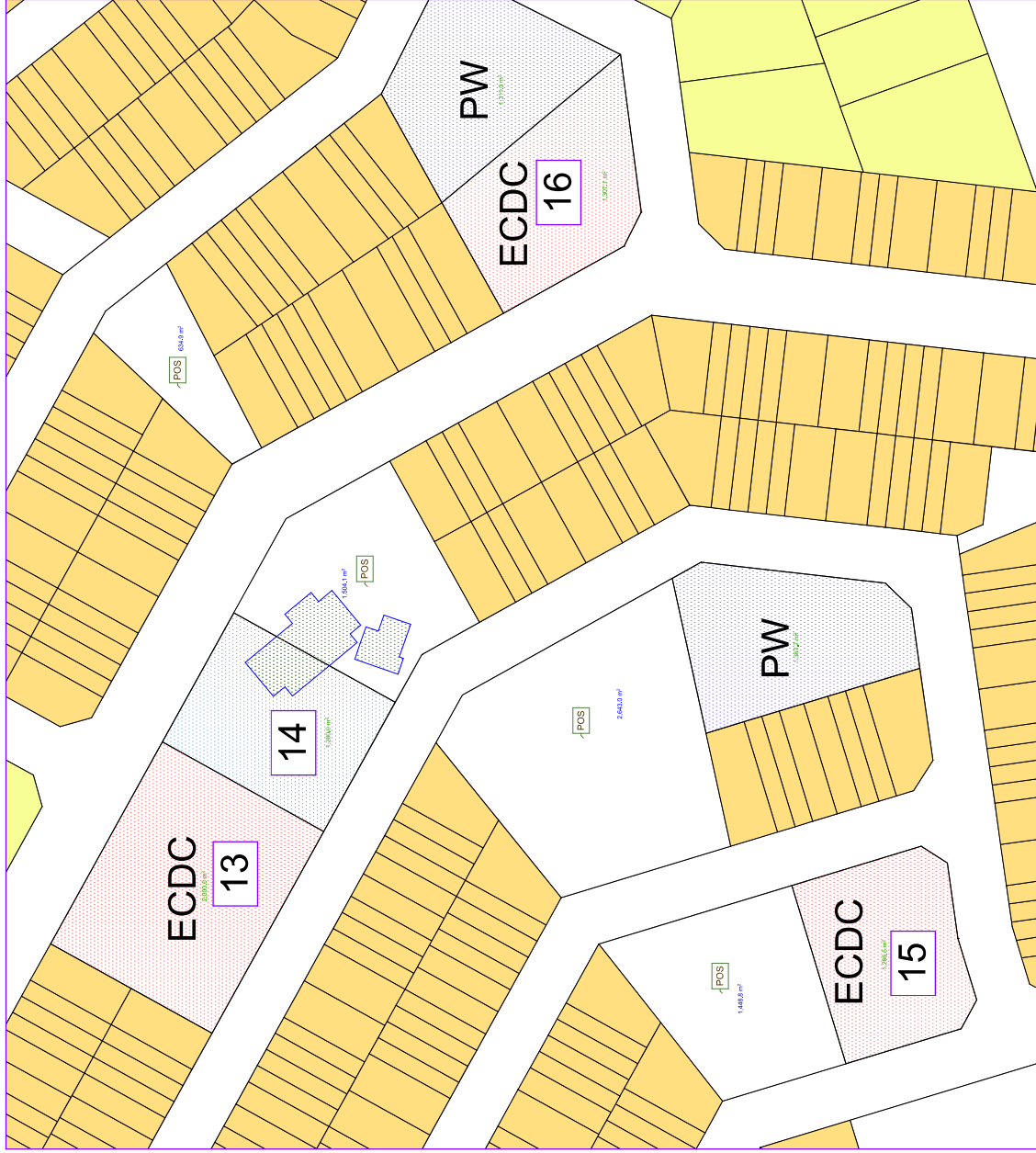


NO.	AREA	ZONING	EXISTING CONSTRAINTS
1	19,792	COMMUNITY	VARIOUS BUILDINGS / WALL / HOUSE / TREES
2	3,387	COMMUNITY	WORKSHOP BUILDING
3	2,029	COMMUNITY	HOUSE
4	2,054	COMMUNITY	HOUSE
5	1,511	MIXED USE	
6	2,901	MIXED USE	
7	2,901	MIXED USE	
8	2,931	HEALTH CARE	
9	2,454	COMMUNITY	
10	2,454	COMMUNITY	TREES ON NORTH CORNER
11	2,088	MUNICIPAL	
12	2,088	MUNICIPAL	
13	2,000	ECDC	RUIN / CONCRETE FLOORS / TREES
14	1,280	COMMUNITY	RUIN / CONCRETE FLOORS / TREES
15	1,280	COMMUNITY	RUIN / CONCRETE FLOORS / TREES
16	1,280	COMMUNITY	RUIN / CONCRETE FLOORS / TREES
17	4,668	INFORMAL SPORT	DAM





COMMUNITY AND COMMERCIAL ERVEN • EBENEZER DEVELOPMENT	
NO.	AREA, ZONING, EXISTING CONSTRAINTS
1	19,792 COMMUNITY VARIOUS BUILDINGS / HALL / HOUSE / TREES
2	3,387 COMMUNITY WORKSHOP BUILDING
3	2,029 COMMUNITY HOUSE
4	1,751 COMMUNITY
5	2,054 COMMUNITY
6	1,511 MIXED USE
7	2,901 MIXED USE
8	2,931 HEALTH CARE
9	2,454 COMMUNITY
10	2,454 COMMUNITY
11	2,088 MUNICIPAL
12	2,088 MUNICIPAL
13	2,000 ECDC
14	1,280 COMMUNITY
15	1,280 COMMUNITY
16	1,280 ECDC
17	4,668 INFORMAL SPORT DAM



1:500

EXTRACT OF THE LEASE REGISTER EBENEZER ESTATE

TENANT DETAILS (where applicable)	PROPERTY DETAILS					
NAME OF TENANT (as per lease agreement)	PROPERTY DESCRIPTION	LOCATION	LAND/BUILDINGS ERF NO		LEASE DESCRIPTION / ACTIVITY (as per lease agreement)	EXPIRY DATE
EBENEZER INDUSTRIAL LEASES						
Dean Maaske	Ebenezer – Smolten & Décor	Ward 4 New Horizons	Building		Business lease	31-May-2025
Kyle Maaske	Ebenezer – CPSA Engine Imports	Ward 4 New Horizons	Building		Business lease	31-May-2025
Ashraf Geswint	Ebenezer – McG Spray Painting	Ward 4 New Horizons	Building		Business lease	31-May-2025
Shaun Michael Philips	Ebenezer – Mi Casa	Ward 4 New Horizons	Building		Business lease	31-May-2025
EBENEZER RESIDENTIAL LEASES						
Claude Terblanche	Cottage 5	Ward 4 New Horizons	Building		Residential lease	No lease agreement
Nico Townsend	Grans house	Ward 4 New Horizons	Building		Residential lease	30 March 2023 as per verbal agreement with Mr Ngoqo
Simon Mclean	House 1	Ward 4 New Horizons	Building		Residential lease	Long term occupier
Phakamile Sebezo	Flat 3	Ward 4 New Horizons	Building		Residential lease	31-May-2025
Mini Wildeman	Corner cottage nr 2	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)

Andile Mapitiza	Flat 7	Ward 4 New Horizons	Building		Residential lease	As per verbal agreement with Mr Ngoqo, right to reside as part of employment agreement with BM entered into with Mr Ngoqo.
Martin Booyesen	Flat 6	Ward 4 New Horizons	Building		Residential lease	31 May 25, month to month rental
Zoliswa Mapuma	Flat10	Ward 4 New Horizons	Building		Residential lease	31 May 25, month to month rental
Patrick Mxuma	Flat 8	Ward 4 New Horizons	Building		Residential lease	Available and not signed by Tenant and Municipal Manager
Barend Conway	Flat 2	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)
Charlene Naldrett	Portion of main house	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)
Yolyn van der Westhuizen	Old Greenwood Bay College	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)
Samantha Rademeyer	Old Greenwood Bay College	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)
Ingrid Daries	Flat 5	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)
Steven Kerswartz	Flat 4	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)
Glenwill Mitchell	Old Greenwood Bay College	Ward 4 New Horizons	Building		Residential lease	Tenant is an Indigent (Preference was given by Municipality)

Annexure A

COST BREAKDOWN OF THE STANDARD 40 SQUARE METRE DWELLING TO BE FINANCED FROM THE NATIONAL HOUSING PROGRAMME FOR PERSONS EARNING R0 TO R3 500 IMPLEMENTATION DATE: 1 APRIL 2023		
Cost element	Cost	Percentage (%)
Earthworks	R6 592	13%
Concrete, Formwork & Reinforcement	R16 917	
Brickwork	R22 934	13%
Roof Structure	R29 842	16%
Ceiling and insulation	R13 871	8%
Windows	R8 023	4%
Doors and Frames	R8 809	5%
Finishing and paintwork	R19 941	11%
Electrical	R12 951	7%
Plumbing and toilet	R16 547	9%
Subtotal A	R156 427	
P & G	R15 643	9%
Subtotal B	R172 070	
Project manager	R4 902	3%
Clerk of works	R4 200	2%
Transfer cost	R1 350	1%
Beneficiary administration	R735	0%
Total	R183 257	
Total rounded off	R183 257	100%

COST BREAKDOWN OF INDICATIVE MUNICIPAL ENGINEERING SERVICES - DIRECT COST**IMPLEMENTATION DATE: 1 APRIL 2023**

A GRADE SERVICES: DIRECT COST								
Zoning	Size in m²	Street front	Cost of Water per unit	Cost of Sewer per unit	Cost of Roads per unit	Cost of Stormwater per unit	High mast lighting per unit (optional)	Total cost per unit
Res1	243	9 m	R 17 003	R 28 687	R 12 714	R 2 867	R 0,00	R 61 271
	294	10m	R 23 353	R 27 474	R 13 050	R 4 808	R 0,00	R 68 685
	122	5m	R 11 481	R 13 506	R 6 416	R 2 364	R 0,00	R 33 767
	236	10m	R 18 629	R 31 430	R 13 930	R 3 141	R 0,00	R 67 130

Most cost-effective stand is one with a street front of 9m at 243m² at a cost of R61 271 plus indirect cost at R10 836 totalling to R72 107 : R72 107

B GRADE SERVICES: DIRECT COST

Zoning	Size (m²)	Street Front	Cost of Water per unit	Cost of Sewer per unit	Cost of Roads per unit	Cost of Storm Water per unit	High mast lighting per unit (optional)	Total Cost per unit
Res 1	294	10m	R 15 550	R 18 515	R 8 139	R 3 458	R 3 743	R 49 406
	243	9m	R 11 523	R 20 298	R 8 301	R 2 153	R 3 743	R 46 019
	122	4.5m	R 10 200	R 12 220	R 5 148	R 2 356	R 3 744	R 33 668
	236	10m	R 12 226	R 21 485	R 8 827	R 2 272	R 3 744	R 48 554

The most cost-effective stand is one with a street front of 9m at 243m² at a cost of R46 019,14 plus indirect cost at R10 836 totalling to R56 855

*Not all new elements will be applicable

Annexure C

SERVICED STAND: COST BREAKDOWN OF MUNICIPAL ENGINEERING SERVICES: INDIRECT COST IMPLEMENTATION DATE: 1 APRIL 2023		
Indirect cost	Detail description	Cost per unit
Safety Inspector	Six-month project duration	R 159
Environmental Control officer	Six-month project duration	R 159
Pre-planning studies	EIA, excl. specialist studies and WULA	R 826
	Traffic Impact Study- Capacity analysis at 7 intersections	R 162
	Urban design	R 496
Project management	SACPMP Gazetted fee scale with 20% discount	R 2 488
Geotechnical evaluation	GFSH2 Phase 1	R 174
Contour survey	Greenfields project	R 50
Land survey and pegging	Greenfields project	R 496
land survey examination fee	Greenfields project	R 107
Town planning	SACPLAN	R 609
Civil Engineer	ECSA Gazetted fee scale with a 20% discount	R 3 729
Site supervision- civil	Construction period of 6 months	R 793
Social facilitation		R 522
Legal fees	Conveyancing Certificate	R 66
Total		R 10 836

Annexure D

DETAILED COST BREAKDOWN OF 45 SQUARE METRE HOUSES FOR DISABLED PERSONS DEPENDENT ON WHEELCHAIR IMPLEMENTATION DATE: 1 APRIL 2023	
Cost element	Cost
Foundations	R9 805
Ground floor construction	R25 163
External envelope	R34 112
Roof	R44 387
Ceilings and insulation above ceiling	R20 632
Internal divisions	R14 422
Floor finishes	R10 375
Internal wall finishes	R19 099
Plaster of internal walls	R3 015
Windows: Special Low E clear and opaque glass	R7 520
Electrical installation	R19 007
Internal plumbing	R19 903
Site clearance	R4 957
P&Gs	R20 031
Sub Total A	R252 702
Project management	R8 844
Clerk of works	R7 535
Sub Total B	R269 081
Transfer fees	R1 350
Beneficiary administration	R735
Total	R271 166

New National Elements:	
Home solar system (500 W)	R 20 300
Burglar Bars only for persons with disabilities	R 5000
If justified the following can be added (indicative service amount):	
Rainwater harvesting devices	R 9 500

Annexure E

DETAILED COST BREAKDOWN FOR MILITARY VETERANS 50 SQUARE METRE HOUSE IMPLEMENTATION DATE: 1 APRIL 2024	
Cost elements	Cost
Earthworks	R11 218
Concrete, Formwork & Reinforcement	R26 289
Brickwork	R33 189
Roof Structure	R46 874
Ceiling	R12 256
Above ceiling insulation	R2 608
Windows standard	R5 840
Windows special low e clear and opaque glass	R6 620
Doors and Frames	R10 509
Finishing and paintwork	R27 944
Electrical	R18 374
Floor and wall tiling	R10 767
Plumbing and toilet plus rainwater disposal	R22 719
2 plate hob	R650
Joinery	R5 963
Carport	R18 446
Fencing (32,5m)	R5 869
Subtotal A	R266 135
P & G	R24 221
Subtotal B	R290 356
Clerk of works	R9 108
Project manager	R10 517
Transfer cost	R1 350
Beneficiary administration	R735
Total	R312 066
Total rounded off	R312 066

Annexure F

EMERGENCY ASSISTANCE PROGRAMME: GRANT AMOUNTS		
IMPLEMENTATION DATE: 1 APRIL 2023		
TEMPORARY ASSISTANCE	ITEM	AMOUNT
1. Basic Municipal Engineering Services in respect of temporary assistance on a shared basis (Inc. VAT)	a) Indirect Costs:	
	Beneficiary Administration	R 496
	Safety inspector (DoL)	R 143
	Environmental Control Officer	R 115
	Pre-planning studies	R 766
	Project Management [1]	R 153
	Geo-technical Investigation (if applicable)	R 43
	Contour Survey [2]	R 29
	Land surveying and site pegging [3]	R 143
	Land survey (Surveyor General) examination fee [4]	R 44
	Town Planning – (i) Layout	R 79
	(ii) Township establishment	R 114
	Environmental Impact Assessment	R 51
	Civil Engineer: Services design & Site supervision:	R 234
	Social facilitation	R 102
	Legal Fees (if applicable) (rental agreements) [5]	R 10
	Mediation & Conflict Resolution [6]	R 81
	Sub-Total: Indirect Costs per stand	R 2 603
	b) Direct Cost:	
	Water reticulation on shared basis	R 2 055
	Sanitation on shared basis	R 1 921
	Roads (Main access)	R 1 519
	Storm Water	R 536
	Sub-Total: Direct Cost	R 6 030
	TOTAL STAND COST (portion of an ordinary stand shared between 5 units) (rounded off)	R 8 633

EMERGENCY ASSISTANCE PROGRAMME:		
TEMPORARY ASSISTANCE	ITEM	
2. Construction Cost of temporary shelter (Inc. VAT).	Roof sheeting/covering	R 10 818
	Side Cladding / Wall Cladding	R 17 817
	Columns and anchor bolts	R 10 564
	Column footings: Concrete bases for structure posts	R 2 541
	Rafters	R 4 900
	Purlins	R 6 360
	Door & Window posts and frames	R 4 261
	Side rails to support side cladding	R 5 217
	Flashings	R 1 528
	Door	R 3 931
	Window	R 3 801
	Flooring: Concrete	R 12 730
	Thermal improvement under roof	R 4 583
	Sub-Total:	R 89 051
	TOTAL SHELTER COST	R 89 051
	GRAND TOTAL PER GRANT	R 97 684
Repair of services to National Norms and Standards: B Grade Level: Up to a guideline amount of		R 56 855
Repair of services to National Norms and Standards: A Grade Level: Up to a guideline amount of		R 72 107
Replacement of damaged house with a new structure: (40sqm) spec-SANS 10400 XA spec. excl ben admin and transfer cost		R181 172

[Notes]

[1] If the Municipality cannot manage the project.

[2] Only if site is to be used for temporary settlement with a permanent housing solution, or for scoping study.

[3] Only if site is to be used for temporary settlement with a permanent housing solution, or where the topography necessitates for services planning purposes.

[4] Site pegging only for site to be used for temporary settlement with a permanent solution or permanent temporary area

[5] As in 4 above.

[6] When applicable.

[7] When applicable.

Annexure G

Informal settlement upgrading programme: Grant amounts available with effect from 1 April 2023	
Phase 1	
Survey, registration, participation, facilitation, dispute resolution etc	3% of project cost
Geotechnical investigation	R 189
Land acquisition	R 4 440
Pre-Planning	R 1 617
Interim engineering services	R 6 030
Phases 2 and 3	
Detailed town planning	R 848
Land surveying and pegging	R 628
Contour survey	R 126
Land survey examination fee	R 195
Civil engineer's fee	R 1 897
Site supervision fees	R 477
Permanent engineering services provision: B Grade Level: Guideline Amount	R 56 855
Project management	8% of total cost
Relocation grants	
Transportation and loading costs for people and household effects	R 805
Social service support including support for the registration of social benefits, school registration and other welfare support	R 608
Relocation, food support to households	R 1 002
Maximum relocation cost per household	R 2 415

National Housing Programme: Social and Economic Amenities Grant amounts with effect from 1 April 2023	
Type of facility	Cost per facility (incl VAT)
Special Housing Needs Facility	Refer to Grant Calculator
Medical care facility	R 556 874
Ablution facility if required	R 519 749
Subtotal:	R 1 076 622
14% project planning and project management	R 150 727
Subtotal:	R 1 227 350
Community hall (520m ²) inclusive of day care centre and ablution facility	R 2 212 026
Community Park or playground	R 1 156 083
Ablution facility if required	R 519 749
Subtotal:	R 5 115 207
14% project planning and project management	R 450 207
Subtotal:	R 5 565 414
Taxi rank	R 1 316 876
Ablution facility if required	R 519 749
Subtotal:	R 1 836 625
14% project planning and project management	R 257 127
Subtotal:	R 2 093 752
Sports facilities	
Grassed field (110mx65m)	R 1 891 864
Combi Court (30mx15m)	R 348 046
Ablution facility if required	R 519 749
Subtotal:	R 2 759 659
14% project planning and project management	R 386 352
Subtotal:	R 3 146 011

Small business facilities	R 1 194 022
Ablution facility if required	R 519 749
Subtotal:	R 1 713 771
14% project planning and project management	R 198 452
Subtotal:	R 1 912 222
Subtotal excl. planning and project management fees	R 17 098 168
Total project planning and project management fees	R 1 442 865
Grand Total	

Annexure I						
Summary of housing subsidy quantum and Grant levels iro National Housing Programmes Applicable from 1 April 2023						
Subsidy Programme:	Indicative	Guideline amount		Maximum amount		Comments
		Land cost	Per site Services	Top Structure	Solar System*	Total subsidy/Grant
Individual Housing Subsidies	R6 000		R72 107	R183 257	R20 300	R261 364
IRDP: A Grade Services	R6 000		R72 107	R183 257	R20 300	R261 364
IRDP: B Grade Services	R6 000		R56 855	R183 257	R20 300	R246 112
Consolidation Subsidy	R0		R0	R181 172	R20 300	R201 472
Institutional Housing Subsidy	R0		R0	R183 257	R20 300	R183 257
EPHP	R6 000		R72 107	R183 257	R20 300	R261 364
Rural Housing Subsidies	R0		R56 855	R181 172	R20 300	R258 327
Farm Resident's Housing Subsidies	R0		R56 855	R183 257	R20 300	R240 112
Disabled Wheelchair House	R6 000		R72 107	R271 165	R20 300	R349 272
Military Veterans House	R6 000		R72 107	R312 067	R20 300	R410 474
CCG	R243 051			R183 257		R426 308
UISP:						
Phase one	R6 000		R12 275	R0	R0	R18 275
Phase Two and Phase 3			R61 026			R63 441
Total plus indirect cost			R71 826			R71 826
Emergency Housing Assistance:						
Temporary services	R6 000		R8 633			R14 633
Temporary shelter				R89 051		R89 051
Repair to existing services B Grade			R56 855			R56 855
Repair to existing services A Grade			R72 107			R72 107
Repair/Replacement of existing 40 sqm houses	R0			R181 172		R181 172
<p>The Burglar bars component @ R5000 should only be applied in houses that are built for Persons with Disabilities</p> <p>The rainwater harvesting devices amount @ R9500 should only be applied in rural settings</p> <p>A separate provision for microgrids will be confirmed for densely populated settings.</p>						

Annexure J

DETAILED COST BREAKDOWN OF HIGHER-DENSITY HOUSING TYPOLOGIES: IMPLEMENTATION DATE: 1 APRIL 2023	
Double-storey semi-detached unit Type 2(a)	
Item	Amount
Primary elements	R315 670
External works and services	R4 413
Preliminaries	R29 095
Total A	R288 816
Escalation	R40 859
Total B	R390 037
Project management	R13 728
Clerk of works	R11 768
Total C	R415 533
Transfer cost per unit	R1 350
Beneficiary administration	R735
Total cost	R417 571
Price per unit	R209 852

Annexure K	
DETAILED COST BREAKDOWN OF HIGHER-DENSITY HOUSING TYPOLOGIES:	
IMPLEMENTATION DATE: 1 APRIL 2023	
Double storey semi detached unit Type 2(b)	
Item	
Primary elements	R320 569
External works and services	R4 413
Preliminaries	R29 541
Total A	R354 523
Escalation	R41 485
Total B	R396 008
Project management	R13 939
Clerk of works	R11 948
Total C	R421 895
Transfer cost	R1 350
Beneficiary administration	R735
Total cost	R423 980
Price per unit	R213 033

Annexure L	
DETAILED COST BREAKDOWN OF HIGHER-DENSITY HOUSING TYPOLOGIES: 1 APRIL 2023	
IMPLEMENTATION DATE:	
Double-storey semi-detached unit Type 2(c)	
Item	
Primary elements	R328 785
External works and services	R4 413
Preliminaries	R30 288
Total A	R363 486
Escalation	R42 532
Total B	R406 018
Project management	R14 291
Clerk of works	R12 250
Total C	R432 560
Transfer cost (per unit)	R1 350
Beneficiary administration	735
Total cost	R434 645
Price per unit	R218 365

Annexure M

**DETAILED COST BREAKDOWN OF HIGHER DENSITY HOUSING TYPOLOGIES: IMPLEMENTATION
DATE: 1 APRIL 2023**

Three storey walk-up Type 3(a) 12 units per block

Item	
Primary elements	R2 109 595
External works and services	R278 326
Preliminaries	R217 062
Total A	R2 604 984
Escalation	R304 821
Total B	R2 909 804
Project management	R102 419
Clerk of works	R87 787
Total C	R3 100 011
Transfer cost	R16 200
Beneficiary administration	R8 820
Total cost	R3 125 031
Price per unit	R260 419

Annexure N

DETAILED COST BREAKDOWN OF HIGHER DENSITY HIGHER-DENSITY HOUSING TYPOLOGIES:	
IMPLEMENTATION DATE: 1 APRIL 2023	
Three storey walk-up Type 3(b) 12 units per block	
Item	
Primary elements	R219 860
External works and services	R278 326
Preliminaries	R217 062
Total A	R2 615 249
Escalation	R306 132
Total B	R2 921 381
Project management	R102 859
Clerk of works	R88 166
Total C	R3 112 406
Transfer cost	R16 200
Beneficiary administration	R8 820
Total cost	R3 137 426
Price per unit	R261 452

Annexure O	
DETAILED COST BREAKDOWN OF HIGHER-DENSITY HOUSING TYPOLOGIES: IMPLEMENTATION DATE: 1 APRIL 2023	
Three storey walk-up Type 3(c) 6 units per block	
Item	
Primary elements	R1 021 577
External works and services	R278 326
Preliminaries	R118 162
Total A	R1 418 065
Escalation	R162 797
Total B	R1 580 862
Project management	R50 796
Clerk of works	R47 789
Total C	R1 679 447
Transfer cost	R8 100
Beneficiary administration	R4 410
Total cost	R1 691 957
Price per unit	R281 993

Annexure P

Higher Density Designs	Maximum 2022	Maximum 2023
Double-storey semi-detached unit type 2(a)	R 321 951,00	R209 852
Double-storey semi-detached unit type 2(b)	R 326 856,00	R213 033
Double-storey semi-detached unit type 2 (c)	R 335 079,00	R434 645
Three Storey walk-up Type (3a) 12 units	R 2 408 999,00	R3 125 031
Three Storey walk-up Type (3b) 12 units	R 2 418 555,00	R3 137 426
Three Storey Type (3c) 6 units	R 1 306 476,00	R1 691 957

Annexure Q

Finance-linked Individual Subsidy Programme			
Subsidy Quantum Table			
Implementation date: 1 April 2023			
Upper limit			R 169 264,60
Lower Limit			R 38 878,35
Step	Increment Band		Quantum
Number	Lower	Higher	
1	R 3 501,00	R 3 700,99	R 169 264,60
2	R 3 701,00	R 3 900,99	R 167 815,86
3	R 3 901,00	R 4 100,99	R 166 367,12
4	R 4 101,00	R 4 300,99	R 164 918,39
5	R 4 301,00	R 4 500,99	R 163 469,65
6	R 4 501,00	R 4 700,99	R 162 020,92
7	R 4 701,00	R 4 900,99	R 160 572,18
8	R 4 901,00	R 5 100,99	R 159 123,44
9	R 5 101,00	R 5 300,99	R 157 674,71
10	R 5 301,00	R 5 500,99	R 156 225,97
11	R 5 501,00	R 5 700,99	R 154 777,24
12	R 5 701,00	R 5 900,99	R 153 328,50
13	R 5 901,00	R 6 100,99	R 151 879,76
14	R 6 101,00	R 6 300,99	R 150 431,03
15	R 6 301,00	R 6 500,99	R 148 982,29
16	R 6 501,00	R 6 700,99	R 147 533,56
17	R 6 701,00	R 6 900,99	R 146 084,82
18	R 6 901,00	R 7 100,99	R 144 636,08
19	R 7 101,00	R 7 300,99	R 143 187,35
20	R 7 301,00	R 7 500,99	R 141 738,61
21	R 7 501,00	R 7 700,99	R 140 289,88
22	R 7 701,00	R 7 900,99	R 138 841,14
23	R 7 901,00	R 8 100,99	R 137 392,40
24	R 8 101,00	R 8 300,99	R 135 943,67
25	R 8 301,00	R 8 500,99	R 134 494,93
26	R 8 501,00	R 8 700,99	R 133 046,20
27	R 8 701,00	R 8 900,99	R 131 597,46
28	R 8 901,00	R 9 100,99	R 130 148,72
29	R 9 101,00	R 9 300,99	R 128 699,99
30	R 9 301,00	R 9 500,99	R 127 251,25
31	R 9 501,00	R 9 700,99	R 125 802,52
32	R 9 701,00	R 9 900,99	R 124 353,78
33	R 9 901,00	R 10 100,99	R 122 905,04

34	R	10 101,00	R 10 300,99	R 121 456,31
35	R	10 301,00	R 10 500,99	R 120 007,57
36	R	10 501,00	R 10 700,99	R 118 558,83
37	R	10 701,00	R 10 900,99	R 117 110,10
38	R	10 901,00	R 11 100,99	R 115 661,36
39	R	11 101,00	R 11 300,99	R 114 212,63
40	R	11 301,00	R 11 500,99	R 112 763,89
41	R	11 501,00	R 11 700,99	R 111 315,15
42	R	11 701,00	R 11 900,99	R 109 866,42
43	R	11 901,00	R 12 100,99	R 108 417,68
44	R	12 101,00	R 12 300,99	R 106 968,95
45	R	12 301,00	R 12 500,99	R 105 520,21
46	R	12 501,00	R 12 700,99	R 104 071,47
47	R	12 701,00	R 12 900,99	R 102 622,74
48	R	12 901,00	R 13 100,99	R 101 174,00
49	R	13 101,00	R 13 300,99	R 99 725,27
50	R	13 301,00	R 13 500,99	R 98 276,53
51	R	13 501,00	R 13 700,99	R 96 827,79
52	R	13 701,00	R 13 900,99	R 95 379,06
53	R	13 901,00	R 14 100,99	R 93 930,32
54	R	14 101,00	R 14 300,99	R 92 481,59
55	R	14 301,00	R 14 500,99	R 91 032,85
56	R	14 501,00	R 14 700,99	R 89 584,11
57	R	14 701,00	R 14 900,99	R 88 135,38
58	R	14 901,00	R 15 000,99	R 86 686,64
59	R	15 001,00	R 15 200,99	R 85 237,91
60	R	15 201,00	R 15 400,99	R 83 789,17
61	R	15 401,00	R 15 600,99	R 82 340,43
62	R	15 601,00	R 15 800,99	R 80 891,70
63	R	15 801,00	R 16 000,99	R 79 442,96
64	R	16 001,00	R 16 200,99	R 77 994,23
65	R	16 201,00	R 16 400,99	R 76 545,49
66	R	16 401,00	R 16 600,99	R 75 096,75
67	R	16 601,00	R 16 800,99	R 73 648,02
68	R	16 801,00	R 17 000,99	R 72 199,28
69	R	17 001,00	R 17 200,99	R 70 750,55
70	R	17 201,00	R 17 400,99	R 69 301,81
71	R	17 401,00	R 17 600,99	R 67 853,07
72	R	17 601,00	R 18 000,99	R 66 404,34
73	R	18 001,00	R 18 200,99	R 64 955,60
74	R	18 201,00	R 18 400,99	R 63 506,87
75	R	18 401,00	R 18 600,99	R 62 058,13
76	R	18 601,00	R 19 000,99	R 60 609,39

77	R 19 001,00	R 19 200,99	R 59 160,66
78	R 19 201,00	R 19 400,99	R 57 711,92
79	R 19 401,00	R 19 600,99	R 56 263,19
80	R 19 601,00	R 19 800,99	R 54 814,45
81	R 19 801,00	R 20 000,99	R 53 365,71
82	R 20 001,00	R 20 200,99	R 51 916,98
83	R 20 201,00	R 20 400,99	R 50 468,24
84	R 20 401,00	R 20 600,99	R 49 019,51
85	R 20 601,00	R 20 800,99	R 47 570,77
86	R 20 801,00	R 21 000,99	R 46 122,03
87	R 21 001,00	R 21 200,99	R 44 673,30
88	R 21 201,00	R 21 400,99	R 43 224,56
89	R 21 401,00	R 21 600,99	R 41 775,83
90	R 21 601,00	R 21 800,99	R 40 327,09
91	R 21 801,00	R 22 000,99	R 38 911,40

