



STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

APPENDIX A

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

DECEMBER 2018



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BUDGET & FINANCIAL PERFORMANCE OF STELLENBOSCH MUNICIPALITY AS AT 31 DECEMBER 2018

1. PURPOSE

The mid-year report is used as a management tool to assess the Municipality's performance and financial position against the approved budget by analyzing trends and patterns for the first six months of the 2018/2019 financial year, with a view of giving effect to the Mayor and Council's oversight role and to recommend the need for an adjustment budget as envisaged by the Municipal Finance Management Act.

2. LEGISLATIVE BACKGROUND

In terms of Section 72 (1) (a) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by the 25th of January of each year assess the performance of the Municipality during the first half of the financial year. A report on such assessment must then be submitted to the Mayor, Provincial Treasury and National Treasury in terms of Section 72 (1) (b) of the Act. Once the Mayor has considered the report in terms of Section 54 (1) (f) of the MFMA, she must table the report with recommendations to Council by 31 January of each year.

3. BUDGET PERFORMANCE ANALYSIS

3.1 Overview of Operating Revenue and Expenditure performance for the period July to December 2018.

Description	Adjusted Budget	Year-to-date Budget	Year-to-date Actual	Year-to-date Variance
Revenue By Source				
Property rates	329,306,916	170,278,267	202,130,932	18.71%
Service charges - electricity revenue	548,984,220	283,869,171	279,369,047	-1.59%
Service charges - water revenue	225,542,089	116,623,472	86,407,968	-25.91%
Service charges - sanitation revenue	107,078,132	55,368,041	44,519,930	-19.59%
Service charges - refuse revenue	56,167,898	29,043,339	32,053,645	10.36%
Rental of facilities and equipment	17,765,541	9,186,219	4,868,327	-47.00%
Interest earned - external investments	45,500,783	23,034,914	19,424,658	-15.67%
Interest earned - outstanding debtors	10,576,074	5,468,684	4,906,245	-10.28%
Fines, penalties and forfeits	102,132,446	52,810,722	8,097,575	-84.67%
Licences and permits	5,092,474	2,633,220	1,335,093	
Agency services	2,690,098	1,390,998	670,644	-51.79%
Transfers and subsidies	151,081,624	128,714,408	107,188,000	-16.72%
Other revenue	34,009,264	17,585,536	9,951,875	-43.41%
Gains on disposal of PPE	-	-	-	
Total Revenue (excluding capital transfers and contributions)	1,635,927,559	858,266,480	800,923,941	-6.68%

MID-YEAR BUDGET AND FINANCIAL PERFORMANCE ASSESSMENT

Expenditure	Adjusted Budget	Year-to-date Budget	Year-to-date Actual	Year-to-date Variance
Employee costs	566,807,500	230,481,365	244,835,414	6.23%
Remuneration of Councillors	18,692,740	7,601,043	8,241,988	8.43%
Depreciation & asset impairment	198,818,727	99,409,364	85,618,974	-13.87%
Finance charges	26,476,730	13,238,365	8,730,128	-34.05%
Materials and bulk purchases	415,190,488	168,829,224	178,846,016	5.93%
Transfers and subsidies	9,102,419	3,232,670	8,226,321	154.47%
Other expenditure	487,623,167	194,691,369	127,156,333	-34.69%
Total Expenditure	1,722,711,771	717,483,400	661,655,172	-7.78%

Below follows a synopsis of significant revenue and expenditure variances:

Property Rates and Service Charges

Property rates, service charges refuse and sanitation are billed monthly. However some consumers applied to have their property rates and service charges billed annually.

Service charges – electricity revenue

The municipality has billed R279 369 047 against a year to date budget of R283 869 171. The budget will be increased with R15 000 000 during the Mid-year Adjustment budget process.

Service charges - water revenue

Water revenue accounts for 13.79% or R225 542 089 of the R1 635 927 559 operating budget. The municipality has billed R30 215 504 less water than initially anticipated. This is due to consumers adjusting their consumption patterns in line with the water saving measures promoted by the municipality. The level of the drought water tariff was decreased at the 21st Council Meeting on 31 October 2018. The level 2 rates has been effective from November 2018. The budget will be decreased by R35 000 000 during the Mid-year Adjustment budget process.

Service charges - sanitation revenue

The municipality has billed R10 848 110 less sanitation revenue than initially anticipated. The budget will be decreased by R10 000 000 during the Mid-year Adjustment budget process.

Service charges - refuse revenue

The municipality has billed R3 010 306 more refuse revenue than initially anticipated. The budget will be increased with R5 000 000 during the Mid-year Adjustment budget process.

Rental of facilities and equipment

An under performance was noted for rental of facilities and equipment to the amount of R4 317 892. The annual rental levy will be done during March 2019. An improvement will therefor be noted during the third quarter of this financial year.

Interest Earned- External Investments

An under performance was noted for interest earned – external investments amounting to R3 610 256. The interest on investment journal amounting to R3 449 014 will be processed in January 2019. An improvement will therefor be evident in the next reporting period.

Fines

The municipality collected R44 713 147 less than it had projected. The variance relates to the accounting treatment of fine revenue that is recorded in line with accounting standard GRAP 23 and iGRAP 1.

Transfers recognised-operational

All grants have been received in accordance with the National Payment schedule except for the Municipal Infrastructure Grant which have been received a month in arrears for transfer 1 and transfer 2.

Other revenue

An under performance of R8 144 898 is evident for other revenue which is largely due to the following;

- The sales of goods and rendering of services: Encroachments

An underperformance is noted as only R1 248 376 has been receipted against an adjusted budget of R8 925 187. An adjustment will be done in terms of S28 (2) (a) of the MFMA during the Mid-year Adjustment budget process. The budget will be reduced to R2 500 000.

- Sales of goods and rendering of services: Parking fees

An underperformance is noted as only R895 378 has been receipted against an adjusted budget of R3 821 822. This equates to a negative year-to-date variance of R1 015 493.

Operating Expenditure

The expenditure to date reflects an under spending of R55 828 228 when comparing the financial performance of the first six months to the pro-rata budget.

It should be noted that three budget items reflected an over spending when compared to the year-to-date budget and is as follows:

- **Employee costs:** An over performance of R14 354 049 is noted against the year to date budget projections. Although a year to date over spending is noted the payment was in line with the budget allocation for the year. The budget will be decreased with R15 000 000 during the Mid-year Adjustment budget process and the monthly budget projections will be brought in line with actual events.
- **Materials and Bulk purchases:** An over performance of R10 016 792 is noted for materials and bulk purchases and relates to higher bulk water tariffs. A budget increase of R8 000 000 will be implemented during the Mid-year Adjustment budget process.

Transfers and subsidies: A year to date actual spending of R3 899 990 is noted against a year to date budget of R1 949 945. This is due to the payment of the grant in aid in respect of Tourism, being allocated in August 2018. Although a year to date over spending is noted the payment was in line with the budget allocation for the year. An adjustment to the budget as well as a budget increase of R64 185 will be done during the Mid-year Adjustment budget process.

Various other line items were also identified where additional funds are requested due to operational pressure. This will be addressed in the Mid-Year Adjustments Budget.

The following expenditure categories under spent, which affected the expenditure performance:

- **Depreciation and asset impairment :** A negative variance of R13 790 390 was reflected against a year to date budget of R99 409 364. This is due to the depreciation for the current year's capital additions that must still be processed . An improvement will be noted once the asset capitalisation has been processed on the financial system.
- **Finance Charges:** After considering the municipality's cash position as at 31 December 2018 and also taking into account the improved capital spending it would be in council's best interest to take up the external loan of R100 000 000 for the 2018/2019 financial year. This will result in a saving in finance charges as the initial assumption was that a R160 000 000 external loan will be taken up. The budget will be reduced by R6 000 000 during the Mid-year Adjustment budget process.

- Other expenditure: An underspending of R67 535 037 against a year to date budget of R194 691 369 has been noted. The underspending is largely due to the following;
 - **Outsourced Services: Traffic Fines Management:** An under performance of R2 861 437 have been noted against a year to date budget of R5 965 950. The user department indicated that the spending is dependent on the number of fines paid and is therefor beyond the control of the municipality. Invoices amounting to R1 009 652 have been submitted for payment.
 - **Outsourced Services: Clearing and Grass Cutting Services** Slow spending has been noted as only R659 760 has been incurred against a year to date budget of R2 015 835. The user department indicated that the slow spending is due to the fact that the price per square metre was considerably lower in comparison with the market related prices. A further contributing factor was the initial slow start of the service provider during the first quarter.

3.2 Overview of Capital Budget performance for the period July to December 2018

	Approved Adjustment Budget	Planned	Actuals	Variance (Planned vs Actuals)	Variance (Planned vs Actuals)%
Municipal Manager	85,000	1,341,031	8,527	-1,332,504	-99.36%
Planning & Development	18,633,608	3,860,135	2,365,535	-1,494,600	-38.72%
Community and Protection Services	36,929,485	14,690,040	6,481,359	-8,208,681	-55.88%
Infrastructure Services	487,970,765	127,335,334	134,754,009	7,418,675	5.83%
Strategic & Corporate Services	43,679,421	8,013,293	3,609,058	-4,404,235	-54.96%
Financial Services	450,000	134,552	281,453	146,901	109.18%
Grand Total	587,748,280	155,374,384	147,499,940	-7,874,444	-5.07%

Expenditure on the Capital Budget for the six months ended 31 December 2018 is R147 499 940 representing 25.10% capital spending performance measured against the total capital budget of R587 748 280 which is higher than the spending performance of 15.85% for the same period in December 2017.

Period	Dec-15	Dec-16	Dec-17	Dec-18
Total Capital Budget	471,851,402	543,200,043	535,057,640	587,748,280
Actual Spending	105,500,961	97,913,219	84,806,586	147,499,939
Spending Performance	22.36%	18.03%	15.85%	25.10%

This spending only represents actual payments, whilst orders for work still in progress amount to R195 219 641. Of concern is the fact that R234 344 607 worth of capital projects have not yet commenced. The capital budget will have to be adjusted to make the necessary amendments to various projects in order to accelerate progress on the priorities identified.

3.3 Financial performance analysis

3.3.1 Liquidity Analysis- Acid Test Ratio

The liquidity position of the municipality was 4.18:1 at 31 December 2017 and has declined to 3.72:1 at 31 December 2018. This indicates that funding could be made available immediately to cover short-term commitments. The municipality is operating above the norm of 2:1.

3.3.2 Financial Performance – Net Operating Surplus Margin

The municipality's net operating surplus margin has decreased from 18.95% at 31 December 2017 to 17.39% at 31 December 2018. Although there is a decrease the ratio is still greater than 0% will enable the municipality to generate a surplus which will assist to contribute towards its capital funding requirements and ensure sustainable service delivery.

3.3.3 Cost Coverage Ratio

The municipality's cost coverage ratio has decreased from 16 months at 31 December 2017 to 11 months at 31 December 2018. The ratio is above the norm of 1 to 3 months. This ratio indicates the municipality's ability to meet at least its monthly fixed operating commitments from cash and short-term investment without collecting any additional revenue, during that month.

3.3.4 Debtors collection rate

The debtors collection rate has decreased from 144.61% at 31 December 2017 to 96.15% at 31 December 2018. Cognisance should be taken that the percentages includes the collection of arrear debt. The municipality will enforce stricter credit control procedures to ensure an improvement is evident during the next 6 months of the current financial year. The decline in the collection rate is largely due to the moratorium on the recovery of arrear accounts, as a result of the drought water tariffs enforced.

3.3.5 Liability Management

3.3.5.1 Cost required to service borrowings

The municipality's cost required to service borrowings has decreased marginally from 2.60% at 31 December 2017 to 2.38% at 31 December 2018. The ratio depicts the borrowing or payment obligation expressed as a percentage of total operating expenditure. The municipality is well below the norm of 6% to 8%.

3.3.5.2 Affordability of total borrowings

The municipality's affordability of borrowings has decreased from 27.11% at 31 December 2017 to 23.97% year to date. The municipality is well below the norm of 45% and has the capacity to increase funding from borrowings.

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

3.4 Outstanding Debtors

Below is an analysis of the outstanding consumer debtors as at 31 December 2018 compared to the position as at 31 December 2017:

Debtors' Age Analysis as at 31 December 2018:

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2018/19									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	15,854	4,613	3,936	2,041	47,295				73,739	49,336		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26,309	818	378	277	5,368				33,150	5,645		
Receivables from Non-exchange Transactions - Property Rates	1400	14,068	1,029	645	512	22,369				38,623	22,881		
Receivables from Exchange Transactions - Waste Water Management	1500	5,530	545	442	384	14,823				21,724	15,207		
Receivables from Exchange Transactions - Waste Management	1600	3,229	653	422	388	16,831				21,524	17,220		
Receivables from Exchange Transactions - Property Rental Debtors	1700	384	190	145	126	7,983				8,828	8,109		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-				-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-		
Other	1900	276	197	200	142	8,862				9,677	9,004		
Total By Income Source	2000	65,649	8,046	6,167	3,870	123,532	-	-	-	207,265	127,402	-	-
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,362	345	147	155	1,879				4,889	2,034		
Commercial	2300	14,824	339	182	121	11,709				27,176	11,831		
Households	2400	34,649	6,368	5,270	3,011	92,944				142,242	95,955		
Other	2500	13,814	994	569	583	16,999				32,958	17,582		
Total By Customer Group	2600	65,649	8,046	6,167	3,870	123,532	-	-	-	207,265	127,402	-	-

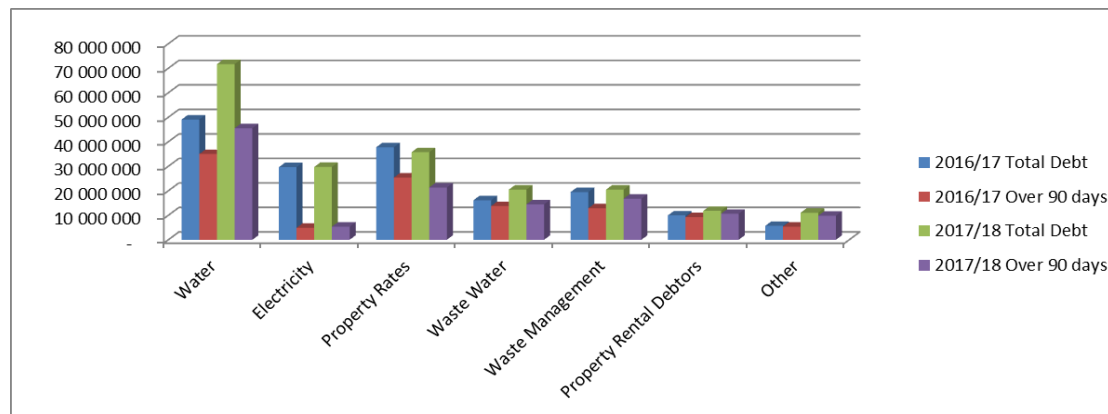
MID-YEAR BUDGET AND FINANCIAL PERFORMANCE ASSESSMENT

Debtors' Age Analysis as at 31 December 2017:

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2017/18								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				Total
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	21 304	2 449	2 411	1 322	1 073	992	7 060	35 065	71 676	45 512	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 737	325	294	308	217	128	725	3 986	29 720	5 364	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	12 002	1 808	573	554	3 235	283	1 330	15 939	35 725	21 342	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	5 158	445	377	353	851	207	1 236	11 823	20 450	14 469	-	-
Receivables from Exchange Transactions - Waste Management	1600	2 867	426	391	376	1 034	235	1 406	13 739	20 474	16 790	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	707	263	237	212	335	135	964	8 961	11 811	10 605	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	691	321	189	107	52	90	1 300	8 270	11 020	9 819	-	-
Total By Income Source	2000	66 466	6 037	4 471	3 231	6 797	2 070	14 020	97 783	200 876	123 902	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4 428	360	238	133	751	45	106	811	6 872	1 847	-	-
Commercial	2300	14 775	1 026	388	367	640	146	1 069	5 745	24 155	7 966	-	-
Households	2400	32 379	4 280	3 448	2 433	4 606	1 667	11 269	79 196	139 277	99 170	-	-
Other	2500	14 883	373	397	298	801	212	1 577	12 032	30 571	14 918	-	-
Total By Customer Group	2600	66 466	6 037	4 471	3 231	6 797	2 070	14 020	97 783	200 876	123 902	-	-

The abovementioned data set indicates that consumer debt increased by R6 389 062 from December 2017 to December 2018. The increase is mainly due to the water debt increase of R2 063 189 which is largely due to the implementation of drought levies. Debtors over 90 days have increased with R3 500 565 over same period.



MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Subsidies and Rebates:

Number of registered indigent families 31 December 2017: 15 420

Formal Households: 6 182
 Informal Households: 9 238

Number of registered indigent families 31 December 2018: 17 623

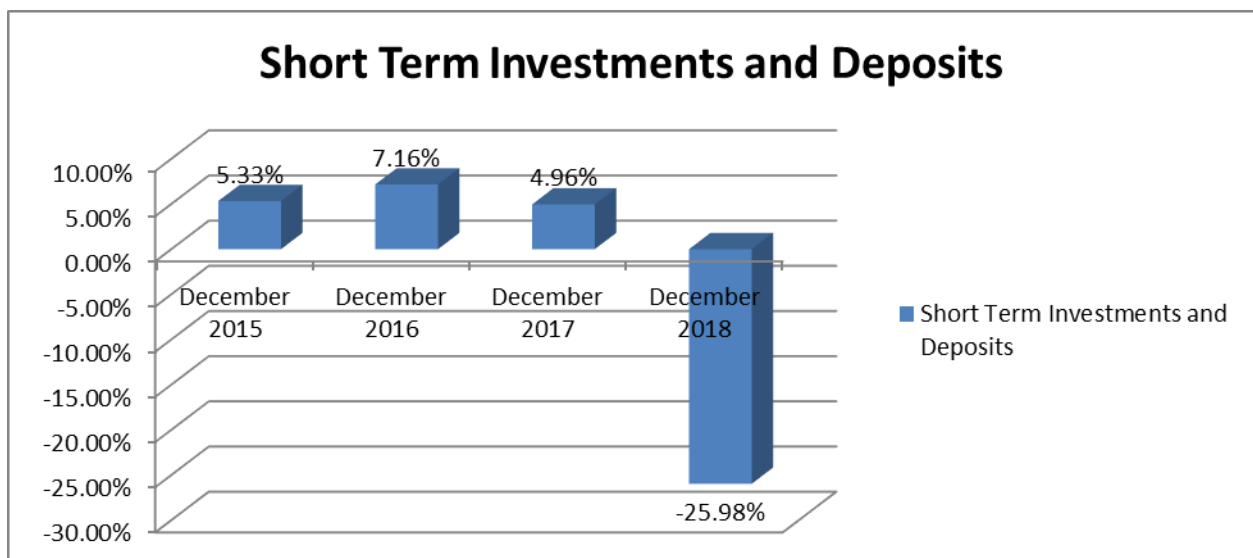
Formal Households: 6 642
 Informal Households: 10 981

The formal indigent households have increased by 460 households due to an increase in applications received. The municipality have embarked on an indigent drive which has increased community awareness regarding indigent applications and rebates available. An overall increase of 2 203 indigent households has been noted from December 2017 to December 2018.

3.5 Investments

The investment portfolio decreased from R 677 771 106 as at 31 December 2017 to R501 704 954 million at 31 December 2018.

Description	Dec-15	Dec-16	Dec-17	Dec-18	%Increase
Short Term Investments and Deposits	602,617,954	645,760,329	677,771,106	501,704,954	-25.98%



The decline in the investments portfolio is due to the fact that no external borrowings were taken up in the previous financial year and own funds being utilized to fund the capital budget.

4. PAST YEAR'S ANNUAL REPORT AND PROGRESS ON RESOLVING PROBLEMS IDENTIFIED IN THE ANNUAL REPORT

Areas for improvement as identified during previous year's audit were encapsulated in an Audit Finding Action Plan which addresses the areas of concern. This plan and the implementation thereof will be monitored by senior management as well as the Audit Committee.

The GRAP disclosure checklist in addition to the findings raised in the previous audit will be used to mitigate the risk of recurring audit findings.

5. RECOMMENDATIONS FROM THE ACCOUNTING OFFICER

After having assessed the performance of the municipality for the first half of the year (ended 31 December 2018), the following is recommended:

- a) That the Executive Mayor tables this report to Council as the contents indicate the need to approve an adjustment budget.
- b) That the revised projections as contained in this report inform the adjustment budget.

6. RECOMMENDATIONS FROM THE EXECUTIVE MAYOR

- a) Council take note of the report and more specifically the assessment and forecasts contained in the report,
- b) Council take note that an Adjustments Budget will be compiled and tabled to Council as a result of the following:
 - Operational Budget detail to be adjusted to reflect realistically anticipated revenue and expenditure as envisaged by the detail contained in the report to accompany the adjustment budget.
 - Appropriate additional revenue that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
 - Authorize the utilization of projected savings in one vote towards spending in another vote due to the reprioritization of projects in line with revised completion dates; and
 - To correct any errors in the annual budget.

QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby **certify** that the mid-year budget and performance assessment for the period 1 July 2018 to December 2018 has been prepared in accordance with Section 72 of the Municipal Finance Management Act and Regulations made under the Act and accordingly submit the required report on the state of Stellenbosch Municipality's performance.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality - WC024

Signature  _____

Date 18 January 2019.

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

PART A

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2017/18	Budget Year 2018/19							
	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	309,989	329,307	329,307	22,221	202,131	170,278	31,853	19%	329,307
Service charges	862,001	937,772	937,772	51,818	442,351	484,904	(42,553)	-9%	937,772
Investment revenue	55,110	45,501	45,501	3,789	19,425	23,035	(3,610)	-16%	45,501
Transfers and subsidies	133,057	144,700	151,082	41,752	107,188	128,714	(21,526)	-17%	151,082
Other own revenue	172,705	172,266	172,266	4,076	29,830	89,075	(59,246)	-67%	172,266
Total Revenue (excluding capital transfers and contributions)	1,532,862	1,629,546	1,635,928	123,657	800,924	896,007	(95,083)	-11%	1,635,928
Employee costs	444,579	566,808	566,808	39,445	244,835	230,481	14,354	6%	566,808
Remuneration of Councillors	17,308	18,693	18,693	1,365	8,242	7,601	641	8%	18,693
Depreciation & asset impairment	163,948	198,819	198,819	85,619	85,619	99,409	(13,790)	-14%	198,819
Finance charges	18,775	26,477	26,477	8,730	8,730	13,238	(4,508)	-34%	26,477
Materials and bulk purchases	329,682	415,190	415,190	26,124	178,846	168,829	10,017	6%	415,190
Transfers and subsidies	6,261	9,102	9,102	61	8,226	3,233	4,994	154%	9,102
Other expenditure	366,208	481,242	487,623	22,506	127,156	194,691	(67,535)	-35%	487,623
Total Expenditure	1,346,761	1,716,330	1,722,712	183,850	661,655	717,483	(55,828)	-8%	1,722,712
Surplus/(Deficit)	186,101	(86,784)	(86,784)	(60,193)	139,269	178,524	(39,255)	-22%	(86,784)
Transfers and subsidies - capital (monetary allocations)	77,198	91,804	108,319	15,907	31,910	47,470	(15,561)	-33%	108,319
Contributions & Contributed assets	280	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	263,579	5,020	21,534	(44,286)	171,178	225,994	(54,815)	-24%	21,534
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	263,579	5,020	21,534	(44,286)	171,178	225,994	(54,815)	-24%	21,534
Capital expenditure & funds sources									
Capital expenditure	433,682	528,041	587,748	40,438	147,500	110,969	36,531	33%	587,748
Capital transfers recognised	80,137	91,804	108,319	19,706	42,613	41,726	887	2%	108,319
Public contributions & donations	280	-	-	-	-	-	-	-	-
Borrowing	-	160,000	160,000	-	-	-	-	-	160,000
Internally generated funds	353,265	276,237	319,430	20,732	104,887	113,648	(8,761)	-8%	319,430
Total sources of capital funds	433,682	528,041	587,748	40,438	147,500	155,374	(7,874)	-5%	587,748
Financial position									
Total current assets	920,735	822,269	822,269		786,745				822,269
Total non current assets	5,151,150	5,507,560	5,507,560		5,213,973				5,507,560
Total current liabilities	420,649	325,826	325,826		205,137				325,826
Total non current liabilities	457,152	601,220	601,220		457,192				601,220
Community wealth/Equity	5,194,083	5,402,784	5,402,784		5,338,389				5,402,784
Cash flows									
Net cash from (used) operating	349,172	332,164	325,783	(2,594)	257,292	215,248	(42,044)	-20%	-
Net cash from (used) investing	(359,218)	(528,041)	(587,748)	12,901	(248,132)	(155,374)	92,757	-60%	-
Net cash from (used) financing	(13,208)	144,609	144,609	-	(7,037)	153,454	160,492	105%	-
Cash/cash equivalents at the month/year end	23,063	423,733	411,410	3,269	530,889	213,328	(317,561)	-149%	-
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	65,649	8,046	6,167	3,870	123,532	-	-	-	207,265
Creditors Age Analysis									
Total Creditors	111,392	-	-	-	-	-	-	-	111,392

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Table C2: Monthly Budget Statement – Financial Performance (standard classification)

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		421,353	434,857	434,857	31,132	237,194	224,856	12,338	5%	434,857
Executive and council		2,459	3,314	3,314	407	650	1,714	(1,064)	-62%	3,314
Finance and administration		418,894	431,543	431,543	30,726	236,544	223,143	13,402	6%	431,543
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		55,819	88,648	111,544	2,231	21,530	45,838	(24,308)	-53%	111,544
Community and social services		38,986	19,440	19,440	89	12,709	10,052	2,658	26%	19,440
Sport and recreation		3,010	1,846	1,846	117	156	954	(798)	-84%	1,846
Public safety		2,639	3,560	3,560	46	3,324	1,841	1,483	81%	3,560
Housing		11,184	63,802	86,699	1,979	5,341	32,991	(27,650)	-84%	86,699
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		135,719	120,993	120,993	1,925	14,937	62,563	(47,626)	-76%	120,993
Planning and development		9,793	7,461	7,461	310	3,978	3,858	121	3%	7,461
Road transport		125,902	113,506	113,506	1,608	10,932	58,692	(47,760)	-81%	113,506
Environmental protection		24	26	26	7	27	14	13	96%	26
<i>Trading services</i>		997,392	1,076,784	1,076,784	104,270	559,141	608,149	(49,008)	-8%	1,076,784
Energy sources		553,809	580,374	580,374	39,956	304,023	351,465	(47,442)	-13%	580,374
Water management		256,841	241,550	241,550	18,301	108,380	124,901	(16,521)	-13%	241,550
Waste water management		116,332	174,829	174,829	33,526	95,667	90,401	5,266	6%	174,829
Waste management		70,409	80,031	80,031	12,487	51,071	41,382	9,689	23%	80,031
<i>Other</i>	4	57	68	68	5	31	35	(4)	-11%	68
Total Revenue - Functional	2	1,610,340	1,721,350	1,744,246	139,563	832,833	832,285	(108,608)	-13%	1,744,246
Expenditure - Functional										
<i>Governance and administration</i>		218,019	346,509	346,509	27,698	135,176	140,495	(5,318)	-4%	346,509
Executive and council		58,028	98,187	98,187	5,144	31,546	39,926	(8,379)	-21%	98,187
Finance and administration		149,508	234,817	234,817	20,764	97,859	95,077	2,782	3%	234,817
Internal audit		10,483	13,506	13,506	1,790	5,771	5,492	279	5%	13,506
<i>Community and public safety</i>		181,945	229,497	235,879	21,233	90,700	92,731	(2,031)	-2%	235,879
Community and social services		29,110	46,166	46,166	2,924	15,956	18,183	(2,227)	-12%	46,166
Sport and recreation		43,038	47,084	47,084	6,540	21,131	19,146	1,985	10%	47,084
Public safety		79,275	88,735	88,735	8,114	31,459	36,082	(4,623)	-13%	88,735
Housing		30,523	47,512	53,894	3,656	22,153	19,320	2,834	15%	53,894
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		270,136	332,770	332,770	38,097	97,151	134,846	(37,695)	-28%	332,770
Planning and development		56,242	73,958	73,958	5,061	33,806	29,605	4,200	14%	73,958
Road transport		197,665	237,038	237,038	31,281	55,415	96,387	(40,972)	-43%	237,038
Environmental protection		16,229	21,774	21,774	1,755	7,930	8,854	(923)	-10%	21,774
<i>Trading services</i>		676,661	807,553	807,553	96,821	338,628	328,376	10,252	3%	807,553
Energy sources		419,364	432,085	432,085	45,955	195,149	175,699	19,450	11%	432,085
Water management		89,809	147,702	147,702	18,868	55,240	60,060	(4,820)	-8%	147,702
Waste water management		110,889	145,905	145,905	24,952	49,348	59,329	(9,981)	-17%	145,905
Waste management		56,599	81,861	81,861	7,046	38,891	33,287	5,604	17%	81,861
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1,346,761	1,716,330	1,722,712	183,850	661,655	696,448	(34,793)	-5%	1,722,712
Surplus/ (Deficit) for the year		263,579	5,020	21,534	(44,286)	171,178	135,837	(73,815)	-54%	21,534

Table C2: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. The main functions are Governance and Administration; Community and Public safety; Economic and Environmental services; and Trading Services.

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Table C3: Monthly Budget Statement – Financial Performance (revenue & expenditure by municipal vote)

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - DIRECTORATE: MUNICIPAL MANAGER	1	-	360	360	360	360	186	174	93%	360
Vote 2 - DIRECTORATE: PLANNING AND DEVELOPMENT		11,402	71,543	77,925	2,411	9,818	36,994	(27,176)	-73%	71,543
Vote 3 - DIRECTORATE: COMMUNITY AND PROTECTION SERVICES		142,447	137,269	137,269	1,862	27,117	58,179	(31,062)	-53%	118,782
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,001,139	1,077,892	1,077,892	104,277	559,288	563,096	(3,808)	-1%	1,077,892
Vote 5 - DIRECTORATE: CORPORATE SERVICES		3,810	12,162	12,162	270	1,788	5,155	(3,367)	-65%	12,162
Vote 6 - DIRECTORATE: FINANCIAL SERVICES		415,271	422,123	422,123	30,383	234,463	175,382	59,081	34%	422,123
Vote 7 - DIRECTORATE: HUMAN SETTLEMENTS		36,272								
Total Revenue by Vote	2	1,610,340	1,721,350	1,744,246	139,563	832,833	1,743,252	(6,157)	-0.4%	1,702,863
Expenditure by Vote										
Vote 1 - DIRECTORATE: MUNICIPAL MANAGER	1	21,061	30,232	30,232	8,129	19,198	12,293	6,905	56%	30,232
Vote 2 - DIRECTORATE: PLANNING AND DEVELOPMENT		50,348	104,509	110,890	8,937	50,123	42,496	7,626	18%	104,509
Vote 3 - DIRECTORATE: COMMUNITY AND PROTECTION SERVICES		303,083	370,026	939,734	24,699	99,910	149,406	(49,496)	-33%	351,239
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES		747,709	939,734	370,026	123,825	387,070	382,125	4,945	1%	175,477
Vote 5 - DIRECTORATE: CORPORATE SERVICES		112,483	175,477	175,477	15,758	75,420	70,948	4,472	6%	175,477
Vote 6 - DIRECTORATE: FINANCIAL SERVICES		52,722	-	96,352	2,502	29,935	39,180	(9,245)	-24%	-
Vote 7 - DIRECTORATE: HUMAN SETTLEMENTS		59,356	96,352	96,352	2,502	29,935	39,180	(9,245)	-24%	96,352
Total Expenditure by Vote	2	1,346,761	1,716,330	1,819,064	186,351	691,590	735,627	(44,038)	-6.0%	933,286
Surplus/ (Deficit) for the year	2	263,579	5,020	(74,817)	(46,788)	141,244	1,007,624	37,881	3.8%	769,577

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning Development; Human Settlements; Engineering Services; Community and Protection Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by Council on the municipal vote level.

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Table C4: Monthly Budget Statement – Financial Performance (revenue & expenditure)

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		309,989	329,307	329,307	22,221	202,131	170,278	31,853	19%	329,307
Service charges - electricity revenue		523,068	548,984	548,984	31,557	279,369	283,869	(4,500)	-2%	548,984
Service charges - water revenue		197,306	225,542	225,542	9,630	86,408	116,623	(30,216)	-26%	225,542
Service charges - sanitation revenue		91,619	107,078	107,078	6,491	44,520	55,368	(10,848)	-20%	107,078
Service charges - refuse revenue		50,008	56,168	56,168	4,140	32,054	29,043	3,010	10%	56,168
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		14,992	17,766	17,766	714	4,868	9,186	(4,318)	-47%	17,766
Interest earned - external investments		55,110	45,501	45,501	3,789	19,425	23,035	(3,610)	-16%	45,501
Interest earned - outstanding debtors		6,849	10,576	10,576	857	4,906	5,469	(562)	-10%	10,576
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114,767	102,132	102,132	553	8,098	52,811	(44,713)	-85%	102,132
Licences and permits		6,571	5,092	5,092	303	1,335	2,633	(1,298)	-49%	5,092
Agency services		2,365	2,690	2,690	209	671	1,391	(720)	-52%	2,690
Transfers and subsidies		133,057	144,700	151,082	41,752	107,188	128,714	(21,526)	-17%	151,082
Other revenue		26,734	34,009	34,009	1,441	9,952	17,586	(7,634)	-43%	34,009
Gains on disposal of PPE		427	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1,532,862	1,629,546	1,635,928	123,657	800,924	896,007	(95,083)	-11%	1,635,928
Expenditure By Type										
Employee related costs		444,579	566,808	566,808	39,445	244,835	230,481	14,354	6%	566,808
Remuneration of councillors		17,308	18,693	18,693	1,365	8,242	7,601	641	8%	18,693
Debt impairment		47,971	90,629	90,629	-	16,210	36,853	(20,642)	-56%	90,629
Depreciation & asset impairment		163,948	198,819	198,819	85,619	85,619	99,409	(13,790)	-14%	198,819
Finance charges		18,775	26,477	26,477	8,730	8,730	13,238	(4,508)	-34%	26,477
Bulk purchases		329,682	383,282	383,282	24,083	169,280	155,854	13,426	9%	383,282
Other materials		-	31,909	31,909	2,041	9,566	12,975	(3,409)	-26%	31,909
Contracted services		123,010	220,297	226,678	13,477	55,042	89,579	(34,537)	-39%	226,678
Transfers and subsidies		6,261	9,102	9,102	61	8,226	3,233	4,994	154%	9,102
Other expenditure		195,227	170,316	170,316	9,029	55,904	68,259	(12,355)	-18%	170,316
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		1,346,761	1,716,330	1,722,712	183,850	661,655	717,483	(55,828)	-8%	1,722,712
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		186,101	(86,784)	(86,784)	(60,193)	139,269	178,524	(39,255)	(0)	(86,784)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		77,198	91,804	108,319	15,907	31,910	47,470	(15,561)	(0)	108,319
Transfers and subsidies - capital (in-kind - all)		280	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		263,579	5,020	21,534	(44,286)	171,178	225,994			21,534
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		263,579	5,020	21,534	(44,286)	171,178	225,994			21,534
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		263,579	5,020	21,534	(44,286)	171,178	225,994			21,534
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		263,579	5,020	21,534	(44,286)	171,178	225,994			21,534

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

1. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP at 31 December 2018. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Revenue by Source										
Property rates	329,306,916	329,306,916	170,278,267	202,130,932	31,852,666	19%	30,708,655	22,221,051	(8,487,604)	-28%
Service charges - electricity revenue	548,984,220	548,984,220	283,869,171	279,369,047	(4,500,124)	-2%	51,194,087	31,556,777	(19,637,310)	-38%
Service charges - water revenue	225,542,089	225,542,089	116,623,472	86,407,968	(30,215,504)	-26%	21,032,338	9,630,024	(11,402,314)	-54%
Service charges - sanitation revenue	107,078,132	107,078,132	55,368,041	44,519,930	(10,848,110)	-20%	9,985,291	6,491,366	(3,493,926)	-35%
Service charges - refuse revenue	56,167,898	56,167,898	29,043,339	32,053,645	3,010,306	10%	5,237,790	4,139,869	(1,097,922)	-21%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	17,765,541	17,765,541	9,186,219	4,868,327	(4,317,892)	-47%	1,656,679	713,665	(943,014)	-57%
Interest earned - external investments	45,500,783	45,500,783	23,034,914	19,424,658	(3,610,256)	-16%	3,750,392	3,789,166	38,775	1%
Interest earned - outstanding debtors	10,576,074	10,576,074	5,468,684	4,906,245	(562,439)	-10%	986,244	856,699	(129,545)	-13%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	102,132,446	102,132,446	52,810,722	8,097,575	(44,713,147)	-85%	9,524,094	553,338	(8,970,756)	-94%
Licences and permits	5,092,474	5,092,474	2,633,220	1,335,093	(1,298,127)	-49%	474,885	302,917	(171,969)	-36%
Agency services	2,690,098	2,690,098	1,390,998	670,644	(720,354)	-52%	250,858	209,030	(41,828)	-17%
Transfers and subsidies	144,700,000	151,081,624	128,714,408	107,188,000	(21,526,408)	-17%	41,392,000	41,752,000	360,000	1%
Other revenue	34,009,264	34,009,264	17,585,536	9,951,875	(7,633,661)	-43%	3,171,445	1,440,821	(1,730,624)	-55%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	1,629,545,935	1,635,927,559	896,006,990	800,923,941	(95,083,049)	-11%	179,364,758	123,656,723	-55,708,035	-31%

Operating Revenue Variance Report

The variances between actual operating revenue and the planned operating revenue contained in the SDBIP are explained per revenue source and are as follows:

Revenue by Source

Property Rates and Service Charges

Property rates, service charges refuse and sanitation are billed monthly. However some consumers applied to have their property rates and service charges billed annually.

Service charges - water revenue

Water revenue accounts for 13.79% or R225 542 089 of the R1 635 927 559 operating budget. The municipality has billed R30 215 504 less water than initially anticipated. This is due to consumers adjusting their consumption patterns in line with the water saving measures promoted by the municipality. The level of the drought water tariff was decreased at the 21st Council Meeting on 31 October 2018. The level 2 rates has been effective from November 2018. The budget will be decreased by R35 000 000 during the Mid-year Adjustment budget process.

Service charges - sanitation revenue

The municipality has billed R10 848 110 less sanitation revenue than initially anticipated. The budget will remain unchanged during the Mid-year Adjustment budget process.

Service charges - refuse revenue

The municipality has billed R3 010 306 more refuse revenue than initially anticipated. The budget will be increased with R5 000 000 during the Mid-year Adjustment budget process.

Rental of facilities and equipment

An under performance was noted for rental of facilities and equipment amounting to R4 317 892. The annual rental levy will be done during March 2019. An improvement will therefor be noted during the third quarter of this financial year.

Interest Earned- External Investments

An under performance was noted for interest earned – external investments amounting to R3 610 256. The interest on investment journal amounting to R3 449 014 will be processed in January 2019. An improvement will therefor be evident in the next reporting period.

Fines

The municipality collected R44 713 147 less than it had projected. The variance relates to the accounting treatment of fine revenue that is recorded in line with accounting standard GRAP 23 and iGRAP 1.

Transfers recognised-operational

All grants have been received in accordance with the National Payment schedule except for the Municipal Infrastructure Grant which have been received a month in arrears for transfer 1 and transfer 2.

Other revenue

An under performance of R8 144 898 is evident for other revenue which is largely due to the following;

- The sales of goods and rendering of services: Encroachments

An underperformance is noted as only R1 248 376 has been receipted against an adjusted budget of R8 925 187. An adjustment will be done in terms of S28 (2) (a) of the MFMA during the Mid-year Adjustment budget process. The budget will be reduced to R2 500 000.

- Sales of goods and rendering of services: Parking fees

An underperformance is noted as only R895 378 has been receipted against an adjusted budget of R3 821 822. This equates to a negative year-to-date variance of R1 015 493.

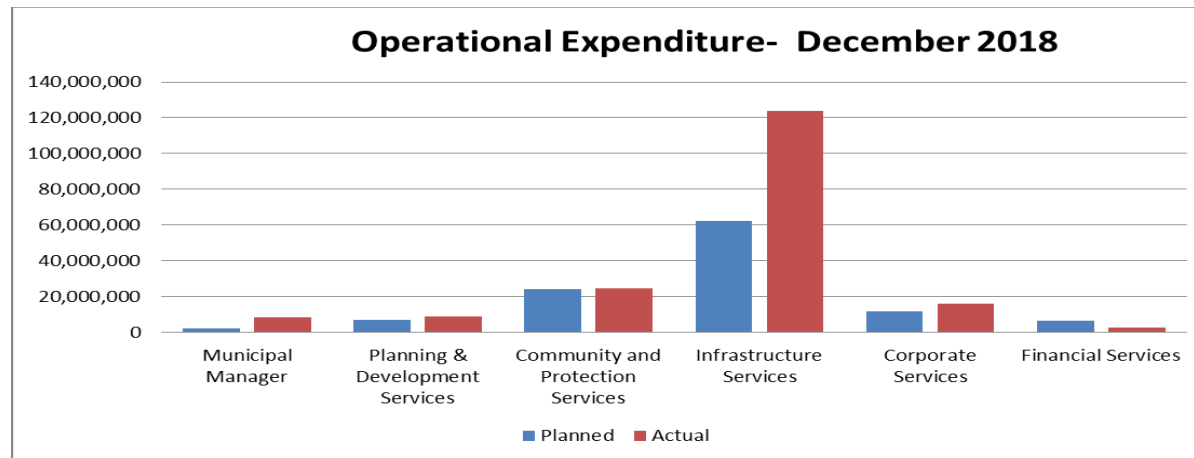
MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

2. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as at 31 December 2018.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		Decemberr 2018		December Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	30,232,351	30,232,351	12,293,404	19,198,167	1,996,527	8,128,817	6,132,291	307%
Planning & Development Services	104,508,518	110,890,142	42,496,378	50,122,733	6,901,681	8,937,275	2,035,594	29%
Community and Protection Services	370,026,172	370,026,172	149,405,756	99,909,858	24,264,441	24,698,534	434,093	2%
Infrastructure Services	939,734,241	939,734,241	382,124,850	387,070,037	62,059,495	123,824,923	61,765,428	100%
Corporate Services	175,476,943	175,476,943	70,947,692	75,419,726	11,522,354	15,758,336	4,235,982	37%
Financial Services	96,351,921	96,351,921	39,179,655	29,934,651	6,363,024	2,501,619	(3,861,405)	-61%
TOTALS	1,716,330,146	1,722,711,770	696,447,734	661,655,172	113,107,521	183,849,505	70,741,983	63%



Operating Expenditure Variance Report

The variances between actual operating expenditure and planned operating expenditure contained in the SDBIP are explained per item and are as follows:

2.1 Municipal Manager

The Municipal Manager planned to spend R12 293 404 of the adjusted budget. The year- to date actual amount spent amounted to R19 198 167 which resulted in an over spending of R6 904 763. The items that attributed to the over spending are as follows:

2.1.1 External Audit Fees

The municipality spent R3 146 992 against a year to date budget of R2 676 790. The expenditure is still within the total annual budget amount of R5 353 580 and is anticipated to remain as such.

2.1.2 Skills Development Fund Levy

An overspending of R263 311 has been noted against a year to date budget of R10 330. The budget will be increased by R300 000 during the Mid-year adjustment budget process.

2.2 Planning and Development Services

The Planning and Development Services directorate planned to spend R42 496 378 of the adjusted budget. The year- to date actual amount spent amounted to R50 122 733 which resulted in an over spending of R7 626 355. The items that attributed to the over spending are as follows:

2.2.1 Monetary Allocations: Tourism

A year to date actual spending of R3 899 990 is noted against a year to date budget of R1 949 945. This is due to the payment of the grant in aid in respect of Tourism, being allocated in August 2018. Although a year to date over spending is noted the payment was in line with the budget allocation for the year.

2.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R149 405 756 of the adjusted budget. The year to date actual amount spent amounted to R99 909 858 which resulted in an under spending of R49 495 898. The items that attributed to the under spending are as follows:

2.3.1 Outsourced Services: Clearing and Grass Cutting Services

Slow spending has been noted as only R659 760 has been spent against a year to date budget of R2 015 835. The user department indicated that the reason for the low spending is due to the fact that the price per square metre was considerably lower in comparison with the market related prices. In addition, the initial slow start of the service provider during the first quarter whilst he was familiarising himself to the various areas, hence team, equipment availability and other shortfalls, etc also contributed to the negative variance to date.

2.3.2 Outsourced Services: Traffic Fines Management

An under performance of R2 861 437 has been noted against a year to date budget of R5 965 950. The user department indicated that the spending is dependent on the number of fines paid and is therefore beyond the control of the municipality. Invoices amounting to R1 009 652 have been submitted for payment.

2.3.3 Outsourced Services: Maintenance of Buildings and Facilities

Slow spending has been noted as only R438 873 has been spent against a year to date budget of R1 150 000. Orders to the value of R278 274 have been loaded to the financial system. Invoices to the value of R27 565 have been submitted for payment.

2.4 Corporate Services

The Corporate Services directorate planned to spend R70 947 692 of the adjusted budget. The year-to-date actual spent amounted to R75 419 726. This resulted in an over spending of R4 472 034. The following items attributed to the over spending:

2.4.1 External Computer Service: Software Licences

The year to date payments to the amount of R4 977 545 were processed on the financial system against a year to date budget of R4 250 000. The budget will be increased by R4 000 000 during the Mid-year budget process.

2.5 Infrastructure Services

The Infrastructure Services directorate planned to spend R382 124 850 of the adjusted budget. The year-to-date actual amount spent amounted to R387 070 037. This resulted in an over spending of R4 945 188. The following items attributed to the over spending:

2.5.1 Bad Debts written off

The year to date expenditure amounting to R10 833 837 has been incurred against a year to date budget of R4 012 500. The total adjusted budget amounts to R8 025 000 which equates to an overall overspending of R2 808 837.

2.5.2 Contractors: Maintenance of Unspecified Assets

The municipality budgeted to spend R3 393 010 year-to-date. Payments to the amount of R5 006 968 have been made to date. Commitments amount to R1 039 736.

2.5.3 Contractors: Transportation

An over spending of R437 758 has been noted against a year to date budget of R150 000. Commitments amount to R717 328. The budget will be increased by R1 000 256 during the Mid-year adjustment budget process.

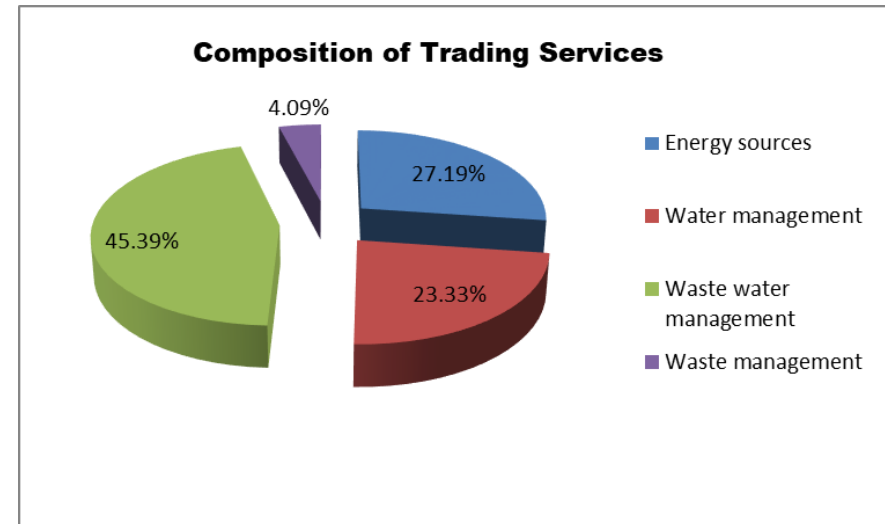
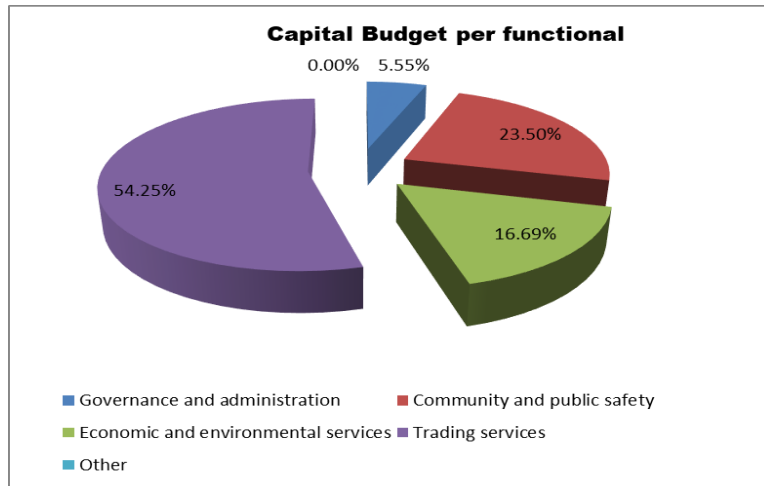
2.5.4 Consumables: Zero Rated

Actual spending amounts to R1 328 570 against a year to date budget of R980 125. The budget of R1 960 250 will increase by R650 000 during the Mid-year Adjustment budget process due to additional funds being required for storm water managements fleet usage.

3 Capital Expenditure

Stellenbosch municipality vested the majority of the 2018/19 capital budget in trading services (R 318 862 340 or 54.25 per cent of the R587 748 280 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in waste water management infrastructure (R144 719 400 or 54.25 per cent of the R 318 862 340 trading services capital budget).



MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as at 31 December 2018.

Directorate	Budget	Capital Expenditure					Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
Municipal Manager	85,000	1,341,031	8,527	59,215	-	67,741	10.03%
Planning & Development	18,633,608	3,860,135	2,365,535	4,136,852	287,043	6,789,430	12.69%
Community and Protection Services	36,929,485	14,690,040	6,481,359	15,686,982	1,067,287	23,235,627	17.55%
Infrastructure Services	487,970,765	127,335,334	134,754,009	161,273,013	7,341,530	303,368,552	27.62%
Corporate Services	43,679,421	8,013,293	3,609,058	14,014,134	1,988,232	19,611,423	8.26%
Financial Services	450,000	134,552	281,453	49,446	-	330,899	62.55%
TOTALS	587,748,280	155,374,384	147,499,940	195,219,641	10,684,092	353,403,673	25.10%

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Table C5: Monthly Budget Statement – Capital Expenditure

Table C5: Monthly Budget Statement – Capital Expenditure consists of three sections: Appropriations by vote; Standard classification and funding portion.

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		10,770	21,165	32,638	1,008	3,900	5,153	(1,253)	-24%	21,165
Executive and council		33	2,915	2,915	4	7	1,341	(1,334)	-99%	2,915
Finance and administration		10,738	18,250	29,723	1,004	3,892	3,812	80	2%	18,250
Internal audit			-	-	-	-	-	-		-
<i>Community and public safety</i>		73,699	113,981	138,142	14,377	29,954	33,677	(3,723)	-11%	138,142
Community and social services		17,739	6,134	6,451	213	427	1,834	(1,407)	-77%	6,451
Sport and recreation		10,987	7,925	8,460	1,113	3,101	1,966	1,135	58%	8,460
Public safety		8,638	17,650	17,884	1,451	2,462	5,277	(2,815)	-53%	17,884
Housing		36,336	82,272	105,346	11,599	23,964	24,600	(636)	-3%	105,346
Health			-	-	-	-	-	-		-
<i>Economic and environmental services</i>		78,444	89,055	98,086	5,530	20,584	26,383	(5,798)	-22%	98,086
Planning and development		4,672	18,780	24,384	496	2,361	5,579	(3,219)	-58%	24,384
Road transport		72,092	68,025	71,452	5,034	18,224	20,130	(1,907)	-9%	71,452
Environmental protection		1,679	2,250	2,250	-	-	673	(673)	-100%	2,250
<i>Trading services</i>		269,391	303,820	318,862	19,524	93,062	90,156	2,907	3%	318,862
Energy sources		53,473	84,900	86,686	1,233	19,717	25,086	(5,370)	-21%	86,686
Water management		125,642	66,850	74,405	5,589	27,690	19,630	8,061	41%	74,405
Waste water management		82,201	140,585	144,719	9,790	41,517	42,035	(519)	-1%	144,719
Waste management		8,075	11,485	13,052	2,912	4,139	3,404	734	22%	13,052
<i>Other</i>		1,379	20	20	-	-	6	(6)	-100%	20
Total Capital Expenditure - Functional Classification	3	433,682	528,041	587,748	40,438	147,500	155,374	(7,874)	-5%	576,275
Funded by:										
National Government		55,942	40,107	40,107	10,644	20,593	8,950	11,643	130%	40,107
Provincial Government		24,195	51,697	68,212	9,062	22,020	32,776	(10,756)	-33%	68,212
District Municipality			-	-	-	-	-	-		-
Other transfers and grants			-	-	-	-	-	-		-
Transfers recognised - capital		80,137	91,804	108,319	19,706	42,613	41,726	887	2%	108,319
Public contributions & donations	5	280	-	-	-	-	-	-		-
Borrowing	6		160,000	160,000	-	-	-	-		160,000
Internally generated funds		353,265	276,237	319,430	20,732	104,887	113,648	(8,761)	-8%	319,430
Total Capital Funding		433,682	528,041	587,748	40,438	147,500	155,374	(7,874)	-5%	587,748

Capital Expenditure Variance Report

The variances between actual capital expenditure and the planned capital expenditure contained in the SDBIP are explained per directorate and are as follows:

3.1 Planning and Development

The Directorate planned to spend R3 860 135 of the adjusted budget. The year-to-date actual spent amounted to R2 365 535. This resulted in an under spending of R1 494 600. The projects that attributed to the variances are as follows:

3.1.1 Implementation of Ward Priorities

No spending is reflected against a year to date budget of R60 000. The user department indicated that the consultation process have been concluded with the councillors. Formal Quotations will be issued.

3.1.2 Establishment of Informal Trading Sites: Kayamandi

R24 754 has been incurred against a year to date budget of R561 992. The user department indicated that the project will continue during mid-January 2019.

3.1.3 Establishment of Informal Trading Markets: Cloetesville

R1 008 823 has been spent against a year to date budget of R2 181 681. Orders to the value of R1641 854 have been loaded to the financial system.

3.1.4 Establishment of Informal Trading Markets: Klapmuts

R290 260 has been spent against a year to date budget of R2 000 000. The tender has been advertised on 12 December 2018 with the closing date being 25 February 2019.

3.1.5 Establishment of Informal Trading Sites: Groendal

R48 305 has been spent against a year to date budget of R1 350 000. Orders to the value of R191 140 have been loaded to the financial system. The tender has been advertised on 12 December 2018 with the closing date being 25 February 2019.

3.1.6 Establishment of Informal Trading Markets Bird Street

No spending is reflected against a year-to-date budget of R150 000. The designs for the site have been received. The user department indicated that the implementation phase will commence during this financial year.

3.1.7 Vehicles

No spending is reflected against a year to date budget of R160 000. The user department indicated that quotations have been submitted to Fleet Management for the acquisition of two vehicles. An additional R500 000 required will be funded from the savings pertaining to the Purchase of Land: Cemeteries.

3.1.8 Heritage Tourism Centre - Jamestown

The tender has been advertised and closed on 1 December 2018. A saving of R 640 000 will be rolled over to the construction of the Jamestown LED Hub in the new financial year 2019/2020.

3.1.9 Establishment of Informal Trading Markets Bird Street

No spending is reflected against a year to date budget of R150 000. The user department indicated that the consultant has been appointed. The funds will be fully utilised during this financial year.

3.1.10 Purchase of Land - Cemeteries

The project is currently awaiting the outcome of the Environmental Impact Assessment. The commencement of the project is dependent on the outcome of the aforementioned. The user department has indicated that approximately R600 000 of the R900 000 budget will not be utilised due to a saving on the professional fees associated with this project. This will be transferred to vehicles (see 5.1.7 above)

3.2 Community and Protection

The Directorate planned to spend an amount of R14 690 040 of the adjusted budget. The year-to-date actual spent amounted to R6 481 359. This resulted in an under spending of R8 208 681. The projects that attributed to the variances are as follows:

3.2.1 Furniture, Tools and Equipment (Community Development)

No spending is reflected against a year to date budget of R33 310. An order to the value of R38 111 has been loaded on the system.

3.2.2 Cemeteries: Specialised Equipment

Actual spending to the amount of R8 925 was incurred against a year to date budget of R20 000. The chainsaws have been ordered and the user department is currently awaiting delivery.

3.2.3 Library Books

No expenditure has been incurred against a year to date budget of R54 375. Orders to the amount of R32 010 were processed on the system. The user

department has encountered difficulty pertaining to the purchase of the Library books but will remedy the situation by seeking a best practise to be followed for this process.

3.2.4 Franschhoek: Book Detection System

No expenditure has been incurred against a year to date budget of R170 000.

3.2.5 Upgrading: Cloetesville Library

No spending has been reflected against a year to date budget of R300 000. The user department indicated that additional funding has been requested to the amount of R950 000 for this project. A Quantity Surveyor has been appointed.

3.2.6 Upgrading: Plein Street Library

No spending has been incurred against a year to date budget of R100 000. The user department indicated that the funds will be moved to the Upgrading: Cloetesville Library as more funds are needed on the project.

3.2.7 Borehole: Rural Sportsgrounds

No spending has been incurred against a year to date budget of R450 000. The user department indicated that an additional R450 000 has been requested for the installation of a borehole at Ida's Valley. The project already commenced under Infrastructure Services. The funds will be reallocated to the Infrastructure Services directorate during the Mid-year adjustment budget process.

3.2.8 Re-Surface of Netball/Tennis Courts

No spending has been incurred against a year to date budget of R300 000. The user department indicated that an additional R180 000 has been requested to complete the resurfacing at Ida's Valley of 6 netball courts.

3.3 Infrastructure Services

The Directorate planned to spend an amount of R127 335 334. The year-to-date amount actual spent amounted to R134 754 009. This resulted in an over spending of R7 418 675. The projects that attributed to the variances are as follows:

3.3.1 Reseal Roads – Klapmuts, Raithby, Meerlust, Wemmershoek, LaMotte, Maasdorp

The project has been completed. 100% of the total budget amounting to R1 500 000 has been spent to date. Although a year to date over spending is reflected the spending has been limited to the total adjusted budget for the project.

3.3.2 General Systems Improvements - Stellenbosch

Spending amounting to R1 138 659 has been reported against a year to date budget of R949 752. The budget will be increased with R3 893 916 during the Mid-year adjustment budget process.

3.3.4 Power line move from landfill site

Spending of R13 788 494 has been noted against a year to date budget of R5 416 667. Although a year to date over spending of R8 371 827 is reflected, a saving of R2 211 506 has been reported against the total adjusted budget of R16 000 000. The saving will be moved to the General systems improvement – Stellenbosch project during the Mid-year adjustment budget process.

3.4 Corporate Services

The Directorate planned to spend an amount of R8 013 293. The year-to-date actual expenditure incurred amounted to R3 609 058. This resulted in an under spending of R4 404 235. The projects that attributed to the variances are as follows:

3.4.1 Upgrade and Expansion of IT Infrastructure Platforms

Spending amounting to R415 202 has been noted against a year to date budget of R6 300 000. Orders to the value of R6 706 555 have been loaded on the system.

This project consists of two (2) components.

- 1) PABX:** This project will be completed by the end of January 2019. Last invoice to be submitted for payment by end of January 2019.

- 2) Data Centre:**

The Contractor is envisaged to be on-site by the 14th of January 2019. If the project is on track it will be completed by early April 2019.

(a) UPS for Simonsberg – R80 000 UPS should be delivered by the 16 January 2019 and the invoice is envisaged to be submitted on the same date.

(b) 6 Micro firewalls - R220 000 at Bid Evaluation Committee on 12 December, Approved by Bid Adjudication Committee by 14 December, order issued by the 18 January 2019 – Awaiting Updated Municipal Accounts from Liquid Telecom.

(c) ICT Wireless link for Denovo Office R200 000 estimated cost – FQ with SCM to advertise on the 15 January 2019. Order to be issued by the 1 February 2019.

(d) Matopie Fencing for R130 000 – FQ closed, technical report with SCM to finalize by the 7 December 2018, order to be generated by the 15 January 2019.

3 Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2018/19									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	15,854	4,613	3,936	2,041	47,295				73,739	49,336		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26,309	818	378	277	5,368				33,150	5,645		
Receivables from Non-exchange Transactions - Property Rates	1400	14,068	1,029	645	512	22,369				38,623	22,881		
Receivables from Exchange Transactions - Waste Water Management	1500	5,530	545	442	384	14,823				21,724	15,207		
Receivables from Exchange Transactions - Waste Management	1600	3,229	653	422	388	16,831				21,524	17,220		
Receivables from Exchange Transactions - Property Rental Debtors	1700	384	190	145	126	7,983				8,828	8,109		
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-				-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-				-	-		
Other	1900	276	197	200	142	8,862				9,677	9,004		
Total By Income Source	2000	65,649	8,046	6,167	3,870	123,532				207,265	127,402		
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,362	345	147	155	1,879				4,889	2,034		
Commercial	2300	14,824	339	182	121	11,709				27,176	11,831		
Households	2400	34,649	6,368	5,270	3,011	92,944				142,242	95,955		
Other	2500	13,814	994	569	583	16,999				32,958	17,582		
Total By Customer Group	2600	65,649	8,046	6,167	3,870	123,532				207,265	127,402		

Creditors Age Analysis

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2018/19									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-									-	-
Bulk Water	0200	-									-	-
PAYE deductions	0300	6,220									6,220	5,694
VAT (output less input)	0400	-									-	-
Pensions / Retirement deductions	0500	-									-	-
Loan repayments	0600	-									-	-
Trade Creditors	0700	105,172									105,172	63,862
Auditor General	0800	-									-	-
Other	0900	-									-	-
Total By Customer Type	1000	111,392									111,392	69,556

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

4 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2018	DECEMBER 2018		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	ABSA BANK										
20-7784-1354	A#1354	FIXED / 1 Mth	7.380%	12-Nov-18	-			(388,208.22)	-	388,208.22	(0.00)
					0.00	-	-	(388,208.22)	-	388,208.22	0.00
	FNB										
71-7585-00999	F#0999	FIXED / 6 Mths	8.010%	10-Oct-18	203,467,342.47			(207,900,273.97)	-	4,432,931.51	0.00
					203,467,342.49	-	-	(207,900,273.97)	-	4,432,931.51	0.02
	NEDBANK										
03/788/1123974/...008	N#008	CALL DEPOSIT	6.300%		10,396,986.30			(396,986.29)	57,117.94	324,563.97	10,324,563.98
03/7881123974/...011	N#011	FIXED DEPOSIT	8.270%	25-Sep-18	106,253,479.45			(108,202,027.36)	-	1,948,547.95	0.03
03/7881123974/...012	N#012	FIXED DEPOSIT	8.200%	30-Aug-18	93,740,547.95			(94,913,260.27)	-	1,172,712.33	0.00
03/7881123974/...013	N#013	FIXED / 6 Mths	8.200%	02-Jan-19	-			30,000,000.00	208,931.51	1,024,438.36	31,024,438.36
03/7881123974/...014	N#014	FIXED / 12 Mths	9.050%	06-Sep-19	-			120,000,000.00	922,356.16	3,481,150.52	123,481,150.52
03/7881123974/...015	N#015	FIXED / 12 Mths	9.050%	11-Oct-19	-			110,000,000.00	845,493.15	2,236,465.70	112,236,465.70
					210,391,013.70	-	-	56,487,726.08	2,033,898.76	10,187,878.83	277,066,618.61
	INVESTEC BANK										
1400-035018-500	I#400	FIXED DEPOSIT	7.800%	27-Mar-18	0.01			-	-	-	0.01
1400-035018-450	I#450	FIXED / 3 MTHS	7.700%	11-Jan-19	-			100,000,000.00	653,972.60	1,729,863.01	101,729,863.01
					0.01	-	-	100,000,000.00	653,972.60	1,729,863.01	101,729,863.02
	STANDARD BANK										
258489367-020	S#020	FIXED DEPOSIT	7.950%	23-Jul-18	102,156,301.37			(102,657,260.28)	-	500,958.90	(0.00)
258489367-021	S#021	CALL ACCOUNT	6.450%	Call Account	-			40,000,000.00	231,417.04	1,088,352.38	41,088,352.38
258489367-022	S#022	FIXED/8 Mths	8.250%	04-May-19	-			30,000,000.00	210,205.48	786,575.34	30,786,575.34
258489367-023	S#023	FIXED / 4 Mths	7.775%	11-Feb-19	-			50,000,000.00	319,520.55	862,705.48	50,862,705.48
					102,156,301.35	-	-	17,342,739.72	761,143.07	3,238,592.11	122,737,633.18
	NEW REPUBLIC BANK										
	NEW REPUBLIC BANK		0.000%		170,839.00			-	-	-	170,839.00
					170,839.00	-	-	-	-	-	170,839.00
INVESTMENT TOTAL					516,185,496.55	-	-	(34,458,016.39)	3,449,014.43	19,977,473.67	501,704,953.83

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
F#0999		6 month	Fixed Deposit	Wednesday, 10 October 2018		8.0%	0		0
N#008		4 month	Fixed Deposit	Wednesday, 18 April 2018	57	6.3%	10,267		10,325
N#013 NEDBANK		6 month	Fixed Deposit	Wednesday, 2 January 2019	209	8.2%	30,816		31,024
N#015		12 month	Fixed Deposit	Friday, 11 October 2019	845	9.1%	111,465		112,311
N#014 - NEDBANK		12 month	Fixed Deposit	Friday, 6 September 2019	922	9.1%	122,484		123,407
S#21- STANDARD BANK		Call Account	Call Account	Call Account	231	6.5%	40,857		41,088
S#22 - STANDARD BANK		8 month	Fixed Deposit	Saturday, 4 May 2019	210	8.3%	30,576		30,787
S#23 - STANDARD BANK		4 month	Fixed Deposit	Monday, 11 February 2019	320	7.8%	50,543		50,863
I#450 INVESTEC BANK		3 month	Fixed Deposit	Tuesday, 1 January 2019	654	7.7%	101,076		101,730
New Republic Bank						0.0%	171		171
Municipality sub-total					3,449		498,256	-	501,705
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				3,449		498,256	-	501,705

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

5 Borrowings

Lending Institution	Balance 1/12/2018	Received December 2018	Interest Capitalised December 2018	Capital Repayments December 2018	Balance 31/12/2018	Percentage	Sinking Funds
							(R'000)
DBSA @ 9.25%	8,452,854	-	-	(1,537,972)	6,914,882	9.25%	
DBSA@ 11.1%	20,297,016	-	-	(987,596)	19,309,420	11.10%	
DBSA@ 10.25%	56,412,280	-	-	(2,336,457)	54,075,823	10.25%	
DBSA @ 9.74%	88,139,988	-	-	(2,175,442)	85,964,546	9.74%	
	173,302,138	-	-	(7,037,467)	166,264,671		

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

7 Allocations and grant receipts and expenditure

	TOTAL 2018/19 INCLUSIVE OF ROLL OVER AMOUNTS	EXPECTED ALLOCATION	ROLL OVER FUNDING UNSPENT	ACCUMULATED RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS
OPERATING & CAPITAL GRANTS								
EPWP Integrated Grant for Municipalities	5,722,000	5,722,000	-	4,006,000	956,306	657,187	-	3,049,694
Local Government Financial Management Grant	1,550,000	1,550,000	-	1,550,000	207,056	31,016	-	1,342,944
Municipal Infrastructure Grant (MIG)	35,107,000	35,107,000	-	22,500,000	18,547,869	3,616,467	14,500,000	3,952,131
Integrated National Electrification Programme (Municipal) Grant	5,000,000	5,000,000	-	5,000,000	1,543,269	-	-	3,456,731
Library Services: Conditional Grant	12,210,000	12,210,000	-	8,140,000	4,284,686	1,241,263	-	3,855,314
Community Development Workers Operational Support Grant	56,000	56,000	-	-	7,940	706	-	(7,940)
Human Settlements Development Grant	70,022,937	48,094,000	21,928,937	1,406,544	20,221,738	9,082,125	1,406,544	3,113,743
LG Financial Management Support Grant	255,000	255,000	-	-	52,521	49,325	-	(52,521)
Financial Management Capacity Building Grant	360,000	360,000	-	360,000	-	-	360,000	360,000
Maintenance and Construction of Transport Infrastructure	371,000	371,000	-	-	371,000	-	-	(371,000)
Integrated Transport Planning	600,000	600,000	-	-	62,670	-	-	(62,670)
Fire Services Capacity Building Grant	3,003,000	3,003,000	-	3,003,000	-	-	-	3,003,000
TOTAL	134,256,937	112,328,000	21,928,937	45,965,544	46,255,053	14,678,090	16,266,544	21,639,427

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Supporting Table SC6: Monthly Budget Statement – Transfers and grant receipts

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19							
		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:		117,001	131,448	131,448	–	57,296	119,588	(60,576)	-50.7%	131,448
Local Government Equitable Share		110,631	124,176	124,176	–	51,740	112,316	(60,576)	-53.9%	124,176
EPWP Integrated Grant for Municipalities		4,820	5,722	5,722	–	4,006	5,722			5,722
Local Government Financial Management Grant		1,550	1,550	1,550	–	1,550	1,550			1,550
	3									
Other transfers and grants [insert description]										
Provincial Government:		11,596	13,252	13,252	360	8,500	9,126	(371)	-4.1%	13,252
Library Services: Conditional Grant		11,045	12,210	12,210	–	8,140	8,140	–		12,210
Community Development Workers Operational Support Grant		56	56	56	–	–	–	–		56
Human Settlements Development Grant										–
LG Graduate Internship Grant										–
WC Financial Management Support Grant		255	255	255	–	–	255	–		255
Financial Management Capacity Building Grant		240	360	360	360	360	360	–		360
Maintenance and Construction of Transport Infrastructure			371	371	–	–	371	(371)	-100.0%	371
District Municipality:		–	–	–	–	–	–	–		–
[insert description]										
Other grant providers:		1,569	–	–	–	–	–	–		–
LG SETA		1,269								
Arbor Award		300								
Total Operating Transfers and Grants	5	130,166	144,700	144,700	360	65,796	128,714	(60,947)	-47.4%	144,700
Capital Transfers and Grants										
National Government:		43,594	40,107	40,107	14,500	27,500	28,405	(905)	-3.2%	40,107
Municipal Infrastructure Grant (MIG)		36,358	35,107	35,107	14,500	22,500	23,405	(905)	-3.9%	35,107
Integrated National Electrification Programme (Municipal) Grant		7,236	5,000	5,000	–	5,000	5,000	–		5,000
Other capital transfers [insert description]										
Provincial Government:		22,259	51,697	51,697	1,407	4,410	19,065	(14,656)	-76.9%	51,697
Human Settlements Development Grant		16,663	48,094	48,094	1,407	1,407	15,462	(14,056)	-90.9%	48,094
RSEP/ VPUU										–
Maintenance and Construction of Transport Infrastructure		2,176	–	–	–	–	–	–		–
Library Services: Conditional Grant		2,000								–
Integrated Transport Planning		600	600	600	–	–	600	–		600
Fire Services Capacity Building Grant		820	3,003	3,003	–	3,003	3,003	–		3,003
District Municipality:		–	–	–	–	–	–	–		–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]										
Total Capital Transfers and Grants	5	65,853	91,804	91,804	15,907	31,910	47,470	(15,560)	-32.8%	91,804
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	196,019	236,504	236,504	16,267	97,706	176,184	(76,507)	-43.4%	236,504

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Supporting Table SC7 (1) Monthly Budget Statement – transfers and grant expenditure

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2017/18	Budget Year 2018/19							
		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:		117,001	131,448	131,448	2,483	12,867	86,420	(73,553)	-85.1%	131,448
Local Government Equitable Share		110,631	124,176	124,176	1,794	11,704	82,784	(71,080)	-85.9%	124,176
EPWP Integrated Grant for Municipalities		4,820	5,722	5,722	657	956	2,861	(1,905)	-66.6%	5,722
Local Government Financial Management Grant		1,550	1,550	1,550	31	207	775	(568)	-73.3%	1,550
Other transfers and grants [insert description]										
Provincial Government:		3,386	61,346	61,346	1,291	4,716	30,308	(25,962)	-85.7%	61,346
Library Services: Conditional Grant		-	12,210	12,210	1,241	4,285	6,105	(1,820)	-29.8%	12,210
Community Development Workers Operational Support Grant			56	56	1	8	28	(20)	-71.6%	56
Human Settlements Development Grant		3,116	48,094	48,094	-	-	24,047	(24,047)	-100.0%	48,094
LG Graduate Internship Grant		15								
WC Financial Management Support Grant		255	255	255	49	53	128	(75)	-58.8%	255
Financial Management Capacity Building Grant			360	360						360
Maintenance and Construction of Transport Infrastructure			371	371	-	371	186			371
Environmental Affairs and Development Planning										
Spatial Development framework										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		2,145	-	-	-	-	-	-	-	-
LG SETA		1,845								
Arbor Award		300								
Total operating expenditure of Transfers and Grants:		122,532	192,794	192,794	3,774	17,583	116,728	(99,515)	-85.3%	192,794
Capital expenditure of Transfers and Grants										
National Government:		942	40,107	40,107	3,616	20,091	21,048	(957)	-4.5%	40,107
Municipal Infrastructure Grant (MIG)			35,107	35,107	3,616	18,548	18,548	-	-38.3%	35,107
Integrated National Electrification Programme (Municipal) Grant			5,000	5,000	-	1,543	2,500	(957)		5,000
SDIF grant		942	-	-						
Provincial Government:		820	51,697	51,697	2,269	8,604	24,347	(15,743)	-64.7%	51,697
Human Settlements Development Grant		20,588	48,094	48,094	2,269	8,542	24,047			48,094
RSEP/ VPUU										
Maintenance and Construction of Transport Infrastructure		2,176	-	-						
Library Services: Conditional Grant		3,714								
Integrated Transport Planning		600	600	600	-	63	300			600
Fire Services Capacity Building Grant		820	3,003	3,003						3,003
District Municipality:		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant										
RSEP/ VPUU										
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		1,762	91,804	91,804	5,886	28,695	45,395	(16,700)	-36.8%	91,804
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		124,295	284,598	284,598	9,660	46,278	162,122	(116,215)	-71.7%	284,598

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Asses

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
EPWP Integrated Grant for Municipalities					-	
Local Government Financial Management Grant					-	
Other transfers and grants [insert description]					-	
Provincial Government:		6,986	20	276	6,710	96.1%
Library Services: Conditional Grant					-	
Human Settlements Development Grant		6,986	20	276	6,710	96.1%
LG Graduate Internship Grant					-	
Maintenance and Construction of Transport Infrastructure					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		6,986	20	276	6,710	96.1%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Other capital transfers [insert description]					-	
Provincial Government:		14,943	6,793	11,404	3,539	23.7%
#REF!		14,943	6,793	11,404	3,539	23.7%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		14,943	6,793	11,404	3,539	23.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		21,929	6,813	11,680	10,249	46.7%

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

8 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	357,802,600	357,802,600	151,901,300	151,641,713	0%	26,901,300	26,560,621	-1%
Bonus	22,557,600	22,557,600	18,478,365	20,038,469	8%	-	152,910	100%
Acting and Post Related Allowances	1,529,000	1,529,000	500,000	468,185	-6%	100,000	68,402	-32%
Non Structured	28,638,500	28,638,500	10,000,000	11,884,082	19%	-	1,912,694	100%
Standby Allowance	12,206,300	12,206,300	5,103,150	6,096,484	19%	17,192	1,018,072	5822%
Travel or Motor Vehicle	12,458,100	12,458,100	4,500,000	5,010,298	11%	-	800,454	100%
Accommodation, Travel and Incidental	333,200	333,200	166,600	212,368	27%	66,600	109,329	64%
Bargaining Council	180,500	180,500	90,250	126,929	41%	15,042	21,715	44%
Cellular and Telephone	889,600	889,600	444,800	662,880	49%	74,133	114,339	54%
Current Service Cost	8,564,400	8,564,400	3,282,200	3,327,193	1%	1,213,700	663,052	-45%
Essential User	955,300	955,300	398,042	327,603	-18%	-	62,188	100%
Entertainment	55,800	55,800	23,250	6,929	-70%	-	2,171	100%
Fire Brigade	2,204,100	2,204,100	1,012,050	1,065,564	5%	93,675	176,665	89%
Group Life Insurance	3,293,100	3,293,100	1,546,550	1,525,596	-1%	274,425	258,808	-6%
Housing Benefits	2,329,000	2,329,000	1,134,500	1,135,310	0%	164,083	188,820	15%
Interest Cost	19,446,600	19,446,600	-	-	0%	-	-	-
Leave Gratuity	5,864,400	5,864,400	-	-	0%	-	-	-
Leave Pay	5,248,000	5,248,000	981,820	981,820	0%	181,820	202,058	11%
Long Service Award	5,771,300	5,771,300	1,885,650	1,083,004	-43%	1,615,150	185,724	-89%
Medical	21,783,500	21,783,500	6,126,584	10,375,746	69%	5,226,584	1,744,812	-67%
Non-pensionable	191,500	191,500	95,750	757,137	691%	15,958	681,863	4173%
Pension	48,539,800	48,539,800	19,827,855	22,827,855	15%	802,939	3,781,829	371%
Scarcity Allowance	1,730,400	1,730,400	865,200	814,939	-6%	175,200	128,208	-27%
Shift Additional Remuneration	563,700	563,700	281,850	1,905,254	576%	187,900	318,612	70%
Structured	1,216,000	1,216,000	608,000	726,527	19%	101,333	87,226	-14%
Unemployment Insurance	2,455,200	2,455,200	1,227,600	1,833,530	49%	204,600	204,369	0%
Totals	566,807,500	566,807,500	230,481,365	244,835,414	6%	37,431,633	39,444,940	5%

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages			11,031	11,031	921	5,549	5,366	183	3%	11,031
Pension and UIF Contributions			1,926	1,926	8	74	74	-		1,926
Medical Aid Contributions			183	183	-	1	1	-		183
Motor Vehicle Allowance			4,268	4,268	332	1,962	1,657	305	18%	4,268
Cellphone Allowance			1,121	1,121	86	525	439	86	20%	1,121
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			164	164	18	130	64	66	103%	164
Sub Total - Councillors			18,693	18,693	1,365	8,242	7,601	641	8%	18,693
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Senior Managers of the Municipality										
Basic Salaries and Wages	3		8,941	8,941	172	840	840	-		8,941
Pension and UIF Contributions			1,155	1,155	40	268	343	(75)	-22%	1,155
Medical Aid Contributions			65	65	5	40	33	7	23%	65
Overtime			-	-	-	-	-	-		-
Performance Bonus			446	446	-	-	-	-		446
Motor Vehicle Allowance			1,004	1,004	-	-	502	(502)	-100%	1,004
Cellphone Allowance			152	152	6	38	57	(19)	-33%	152
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			81	81	51	269	40	228	567%	81
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	2	11	-	11	#DIV/0!	-
Post-retirement benefit obligations	2		-	-	663	3,994	500	3,494	699%	-
Sub Total - Senior Managers of Municipality			11,844	11,844	938	5,461	2,315	3,146	136%	11,844
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Other Municipal Staff										
Basic Salaries and Wages			348,862	348,862	26,541	170,840	169,539	1,301	1%	348,862
Pension and UIF Contributions			49,840	49,840	3,947	24,088	20,712	3,375	16%	49,840
Medical Aid Contributions			21,718	21,718	1,740	10,336	6,094	4,242	70%	21,718
Overtime			30,418	30,418	3,337	20,612	15,993	4,619	29%	30,418
Performance Bonus			22,112	22,112	-	-	-	-		22,112
Motor Vehicle Allowance			11,455	11,455	-	-	3,998	(3,998)	-100%	11,455
Cellphone Allowance			737	737	107	604	388	216	56%	737
Housing Allowances			2,329	2,329	189	1,135	1,135	1	0%	2,329
Other benefits and allowances			22,407	22,407	2,259	9,957	7,439	2,517	34%	22,407
Payments in lieu of leave			5,248	5,248	202	982	982	-		5,248
Long service awards			271	271	186	647	1,886	(1,239)	-66%	271
Post-retirement benefit obligations	2		39,568	39,568	-	-	-	-		39,568
Sub Total - Other Municipal Staff			554,964	554,964	38,506	239,200	228,166	11,034	5%	554,964
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
Total Parent Municipality			585,500	585,500	40,810	252,903	238,082	14,821	6%	585,500
Total Municipal Entities			-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS			585,500	585,500	40,810	252,903	238,082	14,821	6%	585,500
% increase	4		#DIV/0!	#DIV/0!						#DIV/0!
TOTAL MANAGERS AND STAFF			566,808	566,808	39,445	244,661	230,481	14,180	6%	566,808

MID YEAR BUDGET AND PERFORMANCE ASSESSMENT

PART B – CAPITAL EXPENDITURE

Capital Expenditure_31 December 2018

Directorate	Budget	Actual Expenditure	Balance	YEAR TO DATE ACTUAL SPENT
Municipal Manager	85,000	8,527	76,473	10.03%
Planning & Development Services	18,633,608	2,365,535	16,268,074	12.69%
Community and Protection Services	36,929,485	6,481,359	30,448,126	17.55%
Infrastructure Services	487,970,765	134,288,693	353,682,072	27.52%
Corporate Services	43,679,421	3,609,058	40,070,363	8.26%
Financial Services	450,000	281,453	168,547	62.55%
TOTALS	587,748,280	147,034,624	440,713,656	25.02%

2018/2019 CAPITAL EXPENDITURE REPORT
31 December 2018

<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual Expenditure</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
Municipal Manager		85,000	8,527	76,473	10.03%		
Office of the Municipal Manager		85,000	8,527	76,473	10.03%		
Furniture, Tools and Equipment	CRR	35,000	7,462	27,538	21.32%	20180711006051	2972186
IDP Audio Equipment	CRR	50,000	1,064	48,936	2.13%	20180711005778	2976980
Planning and Development Services		18,633,608	2,365,535	16,268,074	12.69%		
Planning and Development		609,238	33,504	575,734	5.50%		
Implementation of Ward Priorities	CRR	120,000	-	120,000	0.00%	20180716042104	2978033
Informal Traders	CRR	374,215	-	374,215	0.00%	20180910995790	2972191
Offices: Relocation Costs	CRR	34,444	-	34,444	0.00%	20171002023043	2972193
Furniture, Tools and Equipment	CRR	80,579	33,504	47,075	41.58%	20170608983950	2972187
Housing Administration		20,000	6,025	13,975	30.13%		
Furniture, Tools and Equipment: Housing Administration	CRR	20,000	6,025	13,975	30.13%	20180716042332	2972272
Informal Settlements		20,000	-	20,000	0.00%		
Furniture, Tools and Equipment	CRR	20,000	-	20,000	0.00%	20180716042347	2973352
Local Economic Development		17,064,370	2,326,006	14,738,365	13.63%		
Establishment of Informal Trading Sites: Kayamandi	CRR	1,204,428	24,754	1,179,674	2.06%	20180716042515	2973272
Upgrading of CBD informal traders area (Blomhusie)	CRR	400,000	-	400,000	0.00%	20180716042518	2978029
Establishment of informal trading markets Cloetesville	CRR	4,625,958	1,008,823	3,617,135	21.81%	20180716042503	2972563
Establishment of Informal Trading Sites: Klamputs	CRR	4,000,000	290,260	3,709,740	7.26%	20180716042509	2973274
Establishment of Informal Trading Sites: Groendal	CRR	2,700,000	48,305	2,651,695	1.79%	20180716042506	2973275
Establishment of Informal Trading Markets	CRR	1,769,008	952,242	816,766	53.83%	20180910995811	2976926
Vehicles	CRR	320,000	-	320,000	0.00%	20180716042017	2972190
Upgrading of the Kayamandi Economic Tourism Corridor	CRR	200,000	-	200,000	0.00%	20180716042473	2973363
Furniture tools and equipment	CRR	44,977	1,622	43,355	3.61%	20180716042293	2973243
Heritage Tourism Center - Jamestown	CRR	1,500,000	-	1,500,000	0.00%	20180711006117	2978030
Establishment of Informal Trading Markets Bird Street	CRR	300,000	-	300,000	0.00%	20180716042500	2972192
New Housing		20,000	-	20,000	0.00%		
Furniture, Tools and Equipment	CRR	20,000	-	20,000	0.00%	20180716042296	2972279
Spatial Planning, Heritage & Environment		900,000	-	900,000	0.00%		
Purchase of Land- Cemeteries	CRR	900,000	-	900,000	0.00%	20180716042014	2972189

2018/2019 CAPITAL EXPENDITURE REPORT
31 December 2018

<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
			<i>Expenditure</i>				
Infrastructure Services		487,970,765	134,288,693	353,682,072	27.52%		
Engineering Services General		1,520,000	22,443	1,497,557	1.48%		
Update of Engineering Infrastructure GIS Data	CRR	200,000	-	200,000	0.00%	20180716042617	2972380
Furniture, Tools & Equipment	CRR	110,000	22,443	87,557	20.40%	20180716042341	2972378
Implementation of Ward Priorities	CRR	1,210,000	-	1,210,000	0.00%	20180716042107	2978034
Electrical Engineering Services General		86,685,580	19,694,132	66,991,448	22.72%		
Electricity Network: Pniel	CRR	17,000,000	-	17,000,000	0.00%	20180716042086	2972310
General Systems Improvements - Stellenbosch	CRR	2,700,000	1,138,659	1,561,341	42.17%	20180716042110	2972285
Network Cable Replace 11 kV	CRR	3,000,000	534,354	2,465,646	17.81%	20180716042071	2972287
Infrastructure Improvement - Franschhoek	CRR	2,000,000	81,558	1,918,442	4.08%	20180716042080	2972297
General System Improvements - Franschhoek	CRR	2,000,000	42,003	1,957,997	2.10%	20180716042074	2972299
Replace Switchgear 66 kV	CRR	2,500,000	-	2,500,000	0.00%	20180716042062	2972306
Specialized Vehicles	CRR	1,500,000	-	1,500,000	0.00%	20180716042047	2972575
Stand-by Generator	CRR	600,000	-	600,000	0.00%	20180711005496	2975668
Isolators	CRR	1,000,000	-	1,000,000	0.00%	20180716042059	2972313
System Control Centre & Upgrade Telemetry	CRR	1,000,000	71,861	928,139	7.19%	20180711005925	2972286
Replace Switchgear - Franschhoek	CRR	1,000,000	-	1,000,000	0.00%	20180716042056	2972300
Replace Control Panels 66 kV	CRR	2,000,000	-	2,000,000	0.00%	20180716042068	2972307
Franschhoek: New Groendal 2 Sub: Substation building and switchgear	CRR	1,000,000	-	1,000,000	0.00%	20180716042119	2973182
Vehicle Fleet	CRR	1,000,000	1,278	998,722	0.13%	20180711005313	2972303
Ad-Hoc Provision of Streetlighting	CRR	950,000	663,977	286,023	69.89%	20180716042113	2972284
Lighting of Public Areas	CRR	2,000,000	564,662	1,435,339	28.23%	20180716042101	2977022
Replace Busbars 66 kV	CRR	600,000	-	600,000	0.00%	20180716042077	2972308
Data Network	CRR	500,000	-	500,000	0.00%	20180716042053	2975577
Energy Balancing Between Metering and Mini-Substations	CRR	500,000	433,290	66,710	86.66%	20170608984421	2972288
Replace Ineffective Meters & Energy Balance of mini-substations	CRR	400,000	152,615	247,386	38.15%	20170608984388	2972301
Automatic Meter Reader	CRR	350,000	-	350,000	0.00%	20180711005439	2972290
Masterplan update	CRR	600,000	-	600,000	0.00%	20180716042122	2973461
Meter Panels	CRR	300,000	-	300,000	0.00%	20180711005499	2972289
DSM Geyser Control	CRR	300,000	-	300,000	0.00%	20180716042089	2972309
Buildings & Facilities Electrical Supply - Stellenbosch	CRR	300,000	45,396	254,604	15.13%	20180716042092	2972282
Beltana Depot	CRR	600,000	-	600,000	0.00%	20180711005388	2972315
Small Capital: Fte Electrical Engineering Services	CRR	500,000	224,309	275,691	44.86%	20180716042116	2972283
Upgrade Transformers - Stellenbosch	CRR	1,764,603	-	1,764,603	0.00%	20180711005376	2975578
Upgrade Transformers - Stellenbosch	Ext Loan	3,235,397	-	3,235,397	0.00%	20180711005379	2975578
11kV cable - Stellenbosch	CRR	5,000,000	-	5,000,000	0.00%	20180716042125	2973459

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			<i>Expenditure</i>				
New 66kV substation - Dwars Rivier	Ext Loan	2,000,000	-	2,000,000	0.00%	20180711005457	2975671
Upgrading of Offices	CRR	1,700,000	-	1,700,000	0.00%	20180711006210	2975661
Integrated National Electrification Programme (Enkanini)	INEP	5,000,000	1,543,269	3,456,731	30.87%	20180711005469	2972312
Integrated National Electrification Programme	CRR	1,785,580	408,409	1,377,171	22.87%	20170608983872	2972574
Power line move from landfill site	CRR	16,000,000	13,788,494	2,211,506	86.18%	20180716042128	2976979
Paradyskloof & Surrounding Area- Switchgear (11kV)	CRR	4,000,000	-	4,000,000	0.00%	20180716042065	2972314

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			<i>Expenditure</i>				
Infrastructure Planning, Development and Implementation		95,286,460	23,957,574	71,328,886	25.14%		
Furniture,Tools and Equipment: Human Settlements and Property	CRR	50,000	-	50,000	0.00%	20180711005883	2972569
Langrug Road Construction	CRR	3,500,000	904,520	2,595,480	25.84%	20180711005994	2976914
Access to Basic Services	HS Grant	64,700	-	64,700	0.00%	20180910995751	2972568
Enkanini ABS	HS Grant	250,000	64,000	186,000	25.60%	20180910995766	2973221
Enkanini Planning	HS Grant	1,128,985	1,128,985	-	100.00%	20180910995724	2973341
Enkanini subdivision, consolidation and rezoning	HS Grant	990,000	-	990,000	0.00%	20180910995718	2973342
Klapmuts ABS	HS Grant	403,793	-	403,793	0.00%	20180910995727	2975580
Langrug ABS	HS Grant	250,000	-	250,000	0.00%	20180910995721	2973222
Basic Services Improvements: Langrug	CRR	8,124,752	165,861	7,958,891	2.04%	20180716042479	2972572
Upgrading of Informal Settlements General	CRR	231,915	-	231,915	0.00%	20180910995748	2973345
Jamestown: Mountainview Installation of water and sewer services	CRR	2,615,460	433,816	2,181,644	16.59%	20180711005685	2973344
ISSP Kayamandi Enkanini (1300 sites)	HS Grant	2,400,000	765,941	1,634,059	31.91%	20180716042131	2978026
ISSP Kayamandi Enkanini (Interim Services)	HS Grant	1,000,000	594,677	405,323	59.47%	20180716042134	2978027
ISSP Klapmuts La Rochelle (80 sites)	CRR	500,000	-	500,000	0.00%	20180711005487	2972571
ISSP Klapmuts La Rochelle (80 sites)	HS Grant	140,000	-	140,000	0.00%	20180716042137	2972571
Housing Projects	CRR	200,000	-	200,000	0.00%	20180711005607	2972278
Idas Valley IRDP / FLISP	HS Grant	17,300,000	5,106,588	12,193,412	29.52%	20180711005613	2972280
Idas Valley IRDP / FLISP	CRR	3,065,000	-	3,065,000	0.00%	20180711005604	2972280
Kayamandi Town Centre - Civil Infrastructure	HS Grant	1,047,150	16,638	1,030,512	1.59%	20180716042614	2975696
Kayamandi: Watergang and Zone O	HS Grant	19,358,122	11,404,156	7,953,965	58.91%	20180716042599	2972268
Northern Extension: Feasibility (Kayamandi)	HS Grant	2,000,000	-	2,000,000	0.00%	20180711005559	2972277
Klapmuts: Erf 2181 (298 serviced sites)	HS Grant	12,713,434	2,039,145	10,674,289	16.04%	20180711005517	2972270
Klapmuts: Erf 2181 (298 serviced sites)	CRR	4,183,150	1,314,494	2,868,657	31.42%	20180711005514	2972270
Smartie Town, Cloeteville	CRR	4,920,000	-	4,920,000	0.00%	20180711006096	2972267
Cloeteville IRDP Planning	HS Grant	250,000	18,754	231,246	7.50%	20180716042611	2972276
Longlands Vlottenburg: Housing Internal Services	HS Grant	7,200,000	-	7,200,000	0.00%	20180711006213	2972266
Stellenbosch: Social Housing	CRR	200,000	-	200,000	0.00%	20180711006174	2972275
Jamestown: Housing	HS Grant	600,000	-	600,000	0.00%	20180711006144	2973470
Meerlust (200) Planning	HS Grant	600,000	-	600,000	0.00%	20180716042590	2976949
Roads and Stormwater		52,247,467	11,421,322	40,826,145	21.86%		
Adhoc: Reconstruction Of Roads (WC024)	CRR	5,614,844	3,481,670	2,133,173	62.01%	20180716042476	2972391
R44 Access Upgrades	CRR	20,000,000	-	20,000,000	0.00%	20180716042392	2976984
Upgrade Gravel Roads- Jamestown	CRR	1,000,000	-	1,000,000	0.00%	20180716042440	2972426
Lanquedoc Access road and Bridge	CRR	1,806,701	-	1,806,701	0.00%	20180716042443	2975576
Upgrade Gravel Roads - Klapmuts : Section 1	CRR	297,522	297,522	0	100.00%	20180910995769	2973380
Upgrade Stormwater Water Conveyance System	CRR	1,228,400	-	1,228,400	0.00%	20180716042488	2972395

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			<i>Expenditure</i>				
Furniture, Tools and Equipment : Tr&Stw	CRR	300,000	3,000	297,000	1.00%	20180716042458	2972411
Upgrade Gravel Roads - Lamotte & Franshoek	CRR	2,500,000	-	2,500,000	0.00%	20180716042434	2973375
Update Pavement Management System	CRR	700,000	-	700,000	0.00%	20180716042377	2972401
Upgrade Gravel Roads - Wemmershoek	CRR	2,500,000	-	2,500,000	0.00%	20180716042452	2972419
Paving: Stellenbosch CBD	CRR	2,000,000	-	2,000,000	0.00%	20180711006003	2973404
Resealing (WC024)	CRR	1,000,000	1,000,000	0	100.00%	20180716042389	2972394
Skool Street- Jamestown	CRR	800,000	-	800,000	0.00%	20180716042395	2978032
Reseal Roads - Klapmuts, Raithby, Meerlust, Wemmershoek, LaMotte, Maasdorp	CRR	1,500,000	1,500,000	-	100.00%	20180716042428	2972406
Reseal Roads - Mostertsdrif & Surrounding	CRR	2,000,000	-	2,000,000	0.00%	20180716042398	2972407
Reseal Roads - Jamestown & Technopark	CRR	2,000,000	-	2,000,000	0.00%	20180716042383	2972408
Reseal Roads - Johannesburg, Pniel, Lanquedoc,	CRR	2,000,000	2,000,000	-	100.00%	20180716042467	2972409
Reseal Roads - Lacoline, Tennantville, Plankenburg	CRR	3,000,000	3,000,000	0	100.00%	20180716042386	2972410
Stormwater Drainage - Kayamandi and Enkanini	CRR	2,000,000	139,130	1,860,870	6.96%	20180711005709	2977015

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Sanitation		143,719,401	41,516,923	102,202,478	28.89%		
New Plankenburg Main Outfall Sewer	Ext Loan	41,885,097	16,186,799	25,698,298	38.65%	20180716042245	2972487
New Plankenburg Main Outfall Sewer	MIG	3,500,000	3,500,000	-	100.00%	20180716042251	2972487
Extention Of WWTW: Stellenbosch	Ext Loan	47,097,037	11,294,357	35,802,680	23.98%	20180716042236	2972390
Idas Valley Merriman Outfall Sewer	Ext Loan	14,141,852	2,011,728	12,130,123	76.65%	20180716042206	2972498
Idas Valley Merriman Outfall Sewer	MIG	7,220,494	6,887,833	332,661	3.36%	20180716042242	2972498
Bulk Sewer Outfall: Jamestown	Ext Loan	6,000,000	-	6,000,000	0.00%	20180716042239	2972494
Bulk Sewer Outfall: Jamestown	MIG	4,000,000	1,375,309	2,624,691	34.38%	20180716042224	2972494
Upgrade of WWTW: Pniel & Decommissioning Of Franschhoek	Ext Loan	10,019,204	-	10,019,204	0.00%	20180716042227	2972388
Upgrade of WWTW Wemmershoek	CRR	4,196,390	83,794	4,112,596	2.00%	20180716042197	2972585
Sewerpipe Replacement	CRR	2,234,494	159,839	2,074,656	7.15%	20180716042248	2972489
New Development Bulk Sewer Supply WC024	CRR	1,500,000	-	1,500,000	0.00%	20180716042230	2972704
Sewer Pumpstation & Telemetry Upgrade	CRR	500,000	-	500,000	0.00%	20180716042215	2972488
Upgrade of WWTW: Klapmuts	CRR	633,149	-	633,149	0.00%	20171002022978	2972389
Furniture, Tools and Equipment	CRR	291,684	17,264	274,420	5.92%	20180716042209	2973427
Sewerpipe Replacement: Dorp Straat	CRR	500,000	-	500,000	0.00%	20180716042218	2973372
Solid Waste Management		13,052,051	4,138,563	8,913,488	31.71%		
Stellenbosch WC024 Material Recovery Facility	CRR	1,613,494	-	1,613,494	0.00%	20180716042266	2973454
Stellenbosch WC024 Material Recovery Facility	MIG	4,386,506	-	4,386,506	0.00%	20180716042269	2973454
Vehicles	CRR	4,541,821	3,598,586	943,235	79.23%	20180711005268	2972375
Waste Minimization Projects	CRR	400,000	-	400,000	0.00%	20180711005694	2972367
Upgrade Refuse disposal site (Existing Cell)- Rehab	CRR	1,325,230	49,416	1,275,814	3.73%	20180716042260	2972579
Transfer Station: Stellenbosch	CRR	500,000	302,659	197,341	60.53%	20180716042263	2973451
Skips (5,5Kl)	CRR	250,000	173,760	76,240	69.50%	20180711005766	2972369
Furniture, Tools and Equipment : Solid Waste	CRR	35,000	14,143	20,857	40.41%	20180716042338	2972370
Traffic Engineering		5,560,217	4,405,458	1,154,759	79.23%		
Main Road Intersection Improvements: Franschhoek	CRR	200,000	-	200,000	0.00%	20180716042407	2972472
Traffic Calming Projects: Implementation	CRR	500,000	472,952	27,048	94.59%	20180716042485	2972433
Traffic Signal Control: Upgrading of Traffic Signals	CRR	500,000	499,995	5	100.00%	20180716042425	2972393
Traffic Management Improvement Programme	CRR	2,175,800	2,183,368	-7,568	100.35%	20180716042455	2972460
Main Road Intersection Improvements: R44 / Merriman Street	CRR	250,000	250,000	-	100.00%	20180716042482	2972453
Signalisation implementation	CRR	200,000	-	200,000	0.00%	20180716042413	2973397
Road Transport Safety Master Plan - WC024	CRR	150,000	129,398	20,602	86.27%	20180716042410	2972448
Asset Management - Roads Signs Management System	CRR	100,000	-	100,000	0.00%	20180716042011	2972458
Furniture, Tools and Equipment : Traffic Engineering	CRR	100,000	13,057	86,943	13.06%	20180716042335	2972456
Pedestrian Crossing Implementation	CRR	100,000	-	100,000	0.00%	20180716042374	2973398

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Universal Access Implementation	CRR	100,000	-	100,000	0.00%	20180716042431	2973403
Helshoogte Road/ Cluver Road/ Rustenburg Road intersection & Rustenburg Road/ Sonnebloem Road intersection	CRR	401,400	401,400	-	100.00%	20180910995781	2975601
Main Road Intersection Improvements: R44 / Bird Street	CRR	315,000	318,999	-3,999	101.27%	20180910995772	2972450
Merriman & Bosman Signilisation	CRR	49,700	49,635	65	99.87%	20180910995775	2972470
Ward 11: Infrastructure Improvement Programme	CRR	47,489	-	47,489	0.00%	20180912984309	2975628
Ward 13: Infrastructure Improvement Programme	CRR	40,000	-	40,000	0.00%	20180910995757	2975630
Ward 18: Infrastructure Improvement Programme	CRR	55,000	-	55,000	0.00%	20180910995745	2972466
Ward 6: Infrastructure Improvement Programme	CRR	77,068	-	77,068	0.00%	20180910995754	2972593
Ward 3: Infrastructure Improvement Programme	CRR	23,760	-	23,760	0.00%	20180910995784	2972589
Directional Information Signage	CRR	175,000	86,654	88,346	49.52%	20180716042380	2972392

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			<i>Expenditure</i>				
Transport Planning		14,494,281	1,907,488	12,586,794	13.16%		
Non Motorised Transportation (NMT) Implementation	CRR	4,500,000	577,676	3,922,324	12.84%	20180716042401	2977014
Taxi Rank - Franschoek	CRR	3,000,000	-	3,000,000	0.00%	20180716042026	2972415
Taxi Rank - Kayamandi	CRR	3,372,655	998,896	2,373,759	29.62%	20180711005295	2972414
Khayamandi Pedestrian Crossing (R304, River and Railway Line)	CRR	2,073,734	32,400	2,041,334	1.56%	20180716042038	2972431
Bicycle Lockup Facilities	CRR	-	-	-	0.00%	20180716042032	2972422
Bus and Taxi Shelters	CRR	250,000	-	250,000	0.00%	20180716042041	2972417
Operating License Plan for Stellenbosch	CRR	1,082,010	139,493	942,517	12.89%	20180716042020	2972413
Comprehensive Integrated Transport Master Plan	ITM	62,670	62,670	-	100.00%	20180711005292	2972412
Update Roads Master Plan for WC024	CRR	153,212	96,352	56,860	62.89%	20180910995763	2973412
Water		75,405,308	27,224,790	48,180,518	36.10%		
Water Conservation & Demand Management	CRR	11,115,768	6,330,812	4,784,956	56.95%	20180716042164	2972484
Bulk Water Supply Pipe Reservoir: Dwars Rivier (Johannesdal / Kylemore / Pniel)	MIG	12,500,000	6,877,941	5,622,059	40.45%	20180716042185	2972480
Bulk water supply Klapmuts	Ext Loan	7,000,000	-	7,000,000	0.00%	20180711005535	2973356
Water Treatment Works: Paradyskloof	Ext Loan	11,283,301	6,212,521	5,070,780	55.06%	20180711005577	2972481
Waterpipe Replacement	CRR	2,609,828	-	2,609,828	0.00%	20180711005547	2972477
New Developments Bulk Water Supply WC024	CRR	1,500,000	-	1,500,000	0.00%	20180716042155	2972479
Specialized vehicle: Jet Machine	CRR	3,200,000	3,138,932	61,068	98.09%	20180716042212	2973371
Storage Dam and Reservoir Upgrade	CRR	1,000,000	-	1,000,000	0.00%	20180716042167	2972493
Reservoirs and Dam Safety	CRR	3,451,510	1,121,225	2,330,285	32.49%	20180716042173	2972485
Upgrade and Replace Water Meters	CRR	1,500,000	-	1,500,000	0.00%	20180711005589	2972486
Water Treatment Works: Idas Valley	CRR	500,000	373,197	126,803	74.64%	20180716042188	2972497
Bulk Water Supply Pipeline & Reservoir - Jamestown	CRR	448,103	-	448,103	0.00%	20180716042143	2972478
Chlorination Installation: Upgrade	CRR	500,000	-	500,000	0.00%	20180716042191	2972483
Vehicles	CRR	500,000	-	500,000	0.00%	20180716042023	2972495
New 5 MI Reservoir: Cloetesville	MIG	500,000	-	500,000	0.00%	20180716042182	2972482
Water Telemetry Upgrade	CRR	500,000	-	500,000	0.00%	20180716042194	2972476
Update Water Masterplan and IMQS	CRR	1,750,000	1,265,384	484,616	72.31%	20180716042008	2972496
Furniture, Tools and Equipment : Reticulation	CRR	100,000	-	100,000	0.00%	20180711005874	2972490
New Reservoir Kayamandi Northern Extension	CRR	500,000	-	500,000	0.00%	20180716042176	2976902
Provision of Services Jonkershoek: Planning	CRR	500,000	-	500,000	0.00%	20180716042161	2975582
New Reservoir: Polkadraai	CRR	500,000	-	500,000	0.00%	20180716042179	2973442
New 1 ML Raithby Reservoir Planning & Design	CRR	200,000	-	200,000	0.00%	20180716042170	2973384
Relocation/Upgrading main water supply line	Ext Loan	13,746,798	1,904,779	11,842,019	13.86%	20180716042140	2972594

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			<i>Expenditure</i>		<i>Exp</i>		
Corporate Services		43,679,421	3,609,058	40,070,363	8.26%		
Strategic and Corporate Services General		251,644	81,595	170,049	32.42%		
Implementation of Ward Priorities	CRR	45,000	-	45,000	0.00%	20180711005403	2978037
Ward 10: Office Equipment	CRR	60,000	-	60,000	0.00%	20180910995787	2975626
Ward 14: Resource Centre	CRR	75,000	74,060	940	98.75%	20180910995808	2972502
Ward 2: Billboards	CRR	10,000	7,535	2,465	75.35%	20180910995820	2975623
Ward 3: Mobile container	CRR	40,000	-	40,000	0.00%	20180910995823	2975624
Ward 12: Resource Centre	CRR	21,644	-	21,644	0.00%	20171002023040	2972501
Information and Communication Technology		8,580,053	887,140	7,692,913	10.34%		
Upgrade and Expansion of IT Infrastructure Platforms	CRR	7,780,053	415,202	7,364,851	5.34%	20180716042368	2972509
Public WI-FI Network	CRR	300,000	-	300,000	0.00%	20180711005934	2973438
Purchase and Replacement of Computer/software and Peripheral devices	CRR	500,000	471,938	28,062	94.39%	20180711005892	2975599
Property Management		34,847,724	2,640,323	32,207,401	7.58%		
Furniture Tools and Equipment: Property Management	CRR	316,503	76,293	240,210	24.10%	20180716042314	2973285
Purchasing of land	CRR	15,626,490	-	15,626,490	0.00%	20180711005223	2975621
Rebuild: Kleine Libertas Complex	CRR	700,000	368,184	331,816	52.60%	20180716042572	2972365
Flats: Interior Upgrading	CRR	2,400,000	7,677	2,392,323	0.32%	20180711005853	2973320
Structural Upgrading: Community Hall La Motte	CRR	1,000,000	-	1,000,000	0.00%	20180716042542	2972198
Flats: Cloetesville Fencing	CRR	65,596	65,596	-	100.00%	20180711006225	2973319
Structural Upgrades General: The Steps	CRR	2,500,000	-	2,500,000	0.00%	20180711005220	2978035
Upgrading of Office	CRR	466,922	-	466,922	0.00%	20180716042554	2972202
Public Ablution Facilities: Franschoek	CRR	500,000	-	500,000	0.00%	20180716042521	2976912
Upgrading of Franschoek Municipal Offices	CRR	200,000	-	200,000	0.00%	20180716042530	2973318
Upgrading of Pniel Municipal Offices	CRR	1,000,000	30,000	970,000	3.00%	20180716042593	2977016
Upgrading of Traffic Offices: Stellenbosch	CRR	300,000	27,600	272,400	9.20%	20180716042584	2977017
Structural Upgrade: Heritage Building	CRR	100,000	-	100,000	0.00%	20180716042527	2972357
Structural Improvement: Beltana	CRR	100,000	-	100,000	0.00%	20180716042551	2972362
Community Services Office Space: Beltana	CRR	500,000	-	500,000	0.00%	20180716042581	2977019
Upgrading Fencing	CRR	525,404	-	525,404	0.00%	20180716042587	2972363
Kayamandi Police Station	CRR	300,000	-	300,000	0.00%	20180711006147	2977018
Replacement of Airconditioners	CRR	100,000	-	100,000	0.00%	20180716042491	2972196
Structural improvements at the Van der Stel Sport grounds	CRR	3,500,000	-	3,500,000	0.00%	20180716042548	2976939
Groendal Library	CRR	1,171,795	591,795	580,000	50.50%	20180910995742	2973323
New Community Hall Klapmuts	CRR	812,528	606,740	205,788	74.67%	20180910995832	2972358
Structural Improvement: General	CRR	1,210,999	400,000	810,999	33.03%	20180910995829	2972195

2018/2019 CAPITAL EXPENDITURE REPORT
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<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
			<i>Expenditure</i>				
Van Der Stel Roof Replacement	CRR	151,487	-	151,487	0.00%	20180910995835	2972364
Upgrading of Stellenbosch Town Hall	CRR	200,000	-	200,000	0.00%	20180716042578	2977020
Upgrading of Eike Town Hall	CRR	1,100,000	466,438	633,562	42.40%	20180716042596	2977021

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<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
			<i>Expenditure</i>				
Community & Protection Services		36,929,485	6,481,359	30,448,126	17.55%		
Community and Protection Services: General		1,575,000	280,801	1,294,199	17.83%		
Implementation of Ward Priorities	CRR	1,575,000	280,801	1,294,199	17.83%	20180711005421	2978036
Cemeteries		855,033	101,102	753,931	11.82%		
Extension of Cemetery Infrastructure	CRR	835,033	92,178	742,855	11.04%	20180711006114	2972247
Cemeteries: Purchase of Specialised Equipment	CRR	20,000	8,925	11,075	44.62%	20180711005745	2972248
Community Development		45,000	-	45,000	0.00%		
Furniture Tools and Equipment	CRR	45,000	-	45,000	0.00%	20180716042308	2972188
Events & Fleet		20,000	1,860	18,140	9.30%		
Events & Fleet: Furniture Tools and Equipment	CRR	20,000	1,860	18,140	9.30%	20180711005796	2972343
Fire and Rescue Services		13,634,195	875,832	12,758,363	6.42%		
Upgrading of Stellenbosch Fire Station	CRR	1,074,195	680,790	393,405	63.38%	20170608984019	2973306
Rescue equipment	CRR	200,000	195,042	4,958	97.52%	20180716042281	2973300
Hydraulic Ladder Fire Truck	FCBG	3,003,000	-	3,003,000	0.00%	20180711005715	2973308
Hydraulic Ladder Fire Truck	CRR	9,357,000	-	9,357,000	0.00%	20180716042275	2973308
Law Enforcement and Security		3,448,769	1,586,189	1,862,580	45.99%		
Law Enforcement: Vehicle Fleet	CRR	710,000	648,275	61,725	91.31%	20180711005253	2972344
Install and Upgrade CCTV Cameras In WC024	CRR	591,335	271,500	319,835	45.91%	20180716042284	2972316
Law Enforcement Tools and Equipment	CRR	450,000	114,959	335,041	25.55%	20180711005790	2972336
Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings	CRR	700,000	550,075	149,926	78.58%	20180711005742	2972335
Security Upgrades	CRR	200,000	-	200,000	0.00%	20180711005889	2972341
Furniture Tools and Equipment	CRR	100,000	-	100,000	0.00%	20180716042278	2972338
Pound Upgrade	CRR	70,000	-	70,000	0.00%	20180711005955	2972342
Office Accommodation	CRR	500,000	-	500,000	0.00%	20180711006201	2972346
Ward 14: Safety	CRR	33,614	-	33,614	0.00%	20171005992933	2972349
Ward 11: Safety Cameras	CRR	47,235	-	47,235	0.00%	20171002022990	2972339
Ward 22: Safety and Security Improvement Programme	CRR	46,585	1,380	45,205	2.96%	20180910995730	2975612
Libraries		2,496,430	325,680	2,170,750	13.05%		
Library Books	CRR	145,000	-	145,000	0.00%	20180716042353	2972250
Plein Street: Furniture, Tools and Equipment	CRR	53,504	-	53,504	0.00%	20180716042317	2972251
Upgrading: Plein Street Library	CRR	500,000	-	500,000	0.00%	20180716042356	2972252

2018/2019 CAPITAL EXPENDITURE REPORT
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<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
			<i>Expenditure</i>				
Libraries: CCTV	CRR	300,000	249,136	50,864	83.05%	20180711005721	2972255
Libraries: Small Capital	CRR	60,000	39,385	20,615	65.64%	20180716042359	2972256
Upgrading: Idas Valley Library	CRR	250,000	-	250,000	0.00%	20180716042362	2972257
Idas Valley: Furniture, Tools and Equipment	CRR	50,000	-	50,000	0.00%	20180716042323	2972258
Pniel: Furniture, Tools and Equipment	CRR	25,000	-	25,000	0.00%	20180716042299	2972262
Franschoek: Furniture Tools and Equipment	CRR	60,000	-	60,000	0.00%	20180716042302	2972264
Franschoek: Book Detection system	CRR	170,000	-	170,000	0.00%	20180716042290	2977004
Upgrading: Kayamandi Library	CRR	75,000	16,450	58,550	21.93%	20180716042350	2972261
Kayamandi: Furniture Tools And Equipment	CRR	45,000	549	44,451	1.22%	20180716042287	2977002
Upgrading: Cloetesville Library	CRR	450,000	-	450,000	0.00%	20180716042365	2972259
Cloetesville: Furniture, Tools and Equipment	CRR	15,000	9,338	5,662	62.25%	20180716042305	2972260
Groendal: Furniture Tools and Equipment	CRR	65,000	10,822	54,178	16.65%	20180716042311	2977003
Upgrading: Pniel Library	CRR	232,926	-	232,926	0.00%	20180910995739	2972263

2018/2019 CAPITAL EXPENDITURE REPORT
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<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
			<i>Expenditure</i>				
Nature Conservation		4,000,000	1,812,053	2,187,947	45.30%		
Botmaskop: Security Fencing	CRR	1,000,000	609,224	390,776	60.92%	20180716042512	2975732
Mont Rochelle Nature Reserve: Upgrade of Facilities.	CRR	1,500,000	-	1,500,000	0.00%	20180716042533	2975734
Upgrading of Jonkershoek Picnic Site	CRR	150,000	29,067	120,933	19.38%	20180716042563	2975727
Papegaaiberg Nature Reserve	CRR	1,350,000	1,173,762	176,238	86.95%	20180711006162	2973490
Parks, Rivers & Area Cleaning		3,429,042	593,598	2,835,444	17.31%		
Upgrading of Parks and Open Areas	CRR	1,500,000	342,594	1,157,406	22.84%	20180716042557	2975618
Water Park: Kayamandi (Planning)	CRR	200,000	-	200,000	0.00%	20180716042494	2978031
Purchase of Specialised Vehicles	CRR	1,150,000	-	1,150,000	0.00%	20180716042044	2972208
Purchase of Specialised Equipment	CRR	250,000	248,804	1,196	99.52%	20180711005859	2972209
Ward 16: Upgrading of Parks and Open Areas	CRR	13,230	-	13,230	0.00%	20180910995793	2975807
Ward 5: Upgrading of Parks and Open Areas	CRR	70,812	-	70,812	0.00%	20180910995799	2972206
Ward 7: Upgrading of Parks and Open Areas	CRR	195,000	-	195,000	0.00%	20180910995802	2975645
Furniture, Tools and Equipment	CRR	50,000	2,200	47,800	4.40%	20180716042326	2972210
Sports Grounds and Picnic Sites		6,326,016	233,490	6,092,526	3.69%		
Vehicle Fleet	CRR	590,000	-	590,000	0.00%	20180711005274	2972242
Building of Clubhouse & Ablution Facilities: Lanquedoc Sports	CRR	732,041	118,099	613,942	2.53%	20180711006189	2972230
Skate Board Park	CRR	500,000	-	500,000	0.00%	20180711006012	2973497
Upgrade of Sport Facilities	MIG	3,000,000	-	3,000,000	0.00%	20180716042569	2972227
Borehole: Rural Sportsgrounds	CRR	450,000	-	450,000	0.00%	20180711005505	2972221
Re-Surface of Netball/Tennis Courts	CRR	300,000	-	300,000	0.00%	20180716042566	2972223
Sight Screens/Pitch Covers Sports Grounds	CRR	200,000	96,573	103,427	48.29%	20180711005763	2972224
Sport: Community Services Special Equipment	CRR	200,000	18,817	181,183	9.41%	20180716042524	2972205
Upgrading of Tennis Courts: Idas Valley & Cloetesville	CRR	200,000	-	200,000	0.00%	20180711006108	2972231
Upgrade of Irrigation System	CRR	100,000	-	100,000	0.00%	20180711005595	2972225
Ward 4: Upgrading of Sports Facilities	CRR	23,975	-	23,975	0.00%	20180910995796	2975602
Recreational Equipment Sport	CRR	30,000	-	30,000	0.00%	20180711005748	2972241
Traffic Services		850,000	489,249	360,751	57.56%		
Replacement of Patrol Vehicles	CRR	600,000	486,207	113,793	81.03%	20180711005241	2972327
Furniture, Tools & Equipment	CRR	150,000	3,043	146,957	2.03%	20180711005784	2972325
Mobile Radios	CRR	100,000	-	100,000	0.00%	20180711005727	2972330
Urban Greening		250,000	181,505	68,495	72.60%		
Urban Greening: Beautification: Main Routes and Tourist Routes	CRR	150,000	113,400	36,600	75.60%	20180711005961	2972217
Nature Conservation and Environmental: FTE	CRR	50,000	39,632	10,368	79.26%	20180711005751	2973256

2018/2019 CAPITAL EXPENDITURE REPORT
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<i>Projects</i>	<i>Fund</i>	<i>Amended Budget</i>	<i>Actual</i>	<i>Balance R</i>	<i>Actual Exp</i>	<i>Universal Key (Ukey)</i>	<i>CP3 ID</i>
			<i>Expenditure</i>				
Furniture, Tools and Equipment	CRR	50,000	28,473	21,527	56.95%	20180716042320	2973237
Financial Services		450,000	281,453	168,547	62.55%		
Financial Services General		450,000	281,453	168,547	62.55%		
Furniture, Tools & Equipment	CRR	150,000	10,778	139,222	7.19%	20180711005829	2972505
Stores Upgrade	CRR	300,000	270,675	29,325	90.23%	20180711006219	2972508
TOTAL - Capital		587,748,280	147,034,624	440,713,656	25.02%		



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APPENDIX B

Mid-year Performance Assessment Report

2018/19

01 July – 31 December 2018

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Plain Street
STELLENBOSCH
7600

1. INTRODUCTION

In terms of Section 72(1)(a) of the Local Government: Municipal Finance Management Act (MFMA), Act 56 of 2003 the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such an assessment must, in terms of Section 72(1)(b) of the MFMA, be submitted to the Mayor, Provincial and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mid-year Performance Assessment Report and supporting tables of Stellenbosch Municipality is prepared in accordance with MFMA Circular 13 and the Municipal Budget and Reporting Regulations.

2. FINANCIAL PERFORMANCE

A report assessing the Municipality's financial performance for the period 01 July-31 December 2018 will be submitted to Council together with this item.

3. SERVICE DELIVERY PERFORMANCE ANALYSIS

3.1 CREATING A CULTURE OF PERFORMANCE

(I) PERFORMANCE FRAMEWORK

Performance management is prescribed by Chapter 6 of the Municipal Systems Act (MSA), Act 32 of 2000 and the Municipal Planning and Performance Management Regulations, 796 of August 2001. Section 7(1) of the aforementioned regulation states that *"A Municipality's Performance Management System entails a framework that describes and represents how the municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the responsibilities of the different role players."* This framework, *inter alia*, reflects the linkage between the Integrated Development Plan (IDP), Budget, Service Delivery and Budget Implementation Plan (SDBIP) and individual as well as service provider performance.

The Stellenbosch Municipality recently revised its Performance Management Policy. This said policy was approved by Council on 23 May 2018.

(II) IMPLEMENTATION OF PERFORMANCE MANAGEMENT

The revised IDP 2017/2022 was approved by Council on 28 May 2018. Performance is evaluated by means of a municipal scorecard (the Top Layer (TL) Service Delivery and Budget Implementation Plan (SDBIP)) at organisational level and through the Departmental SDBIP at departmental level.

The SDBIP is a plan that converts the IDP and Budget into measurable criteria on how, where and when the strategies, objectives and normal business processes of the Municipality is implemented. It also allocates responsibilities to Directorates to deliver services in terms of the IDP and Budget.

The TL SDBIP was prepared and approved by the Executive Mayor on 21 June 2018.

(III) MONITORING PERFORMANCE

The SDBIP is loaded on an electronic web based system (after approval). The web based system sends automated e-mails to the users of the system as a reminder to all staff responsible for updating their actual performance against Key Performance Indicator (KPI) Targets for the previous month's performance. The actual results against monthly targets set, are discussed at Executive Management level to determine early warning indicators as well as to discuss corrective measures if needed. The first Quarterly Performance Assessment Report (01 July – 30 September 2018) was submitted the Executive Mayoral Committee and Council for review on 31 October 2018 and thereafter to the Internal Audit Unit for auditing.

Colour	Category	Explanation
	KPI Not Yet Measured	KPI's with no targets or actual results for the selected period
	KPI Not Met	Actual vs. target less than 75%
	KPI Almost Met	Actual vs. target between 75% and 100%
	KPI Met	Actual vs. target 100% achieved
	KPI Well Met	Actual vs. target more than 100% and less than 150% achieved
	KPI Extremely Well Met	Actual vs. target more than 150% achieved

TABLE 3.1 EXPLANATION OF COLOUR CODES

3.2 OVERALL SERVICE DELIVERY PERFORMANCE

I) PERFORMANCE AGAINST THE NATIONAL KEY PERFORMANCE INDICATORS

The following tables indicate the Municipality's performance in terms of the National Key Performance Indicators (NKPIs) required in terms of the Local Government: Municipal Planning and the Performance Management Regulations of 2001 and section 43 of the Municipal Systems Act (MSA), Act 32 of 2000. These key performance indicators are linked to the National Key Performance Areas.

a) MUNICIPAL TRANSFORMATION AND INSTITUTIONAL DEVELOPMENT

INDICATOR	ANNUAL TARGET	MUNICIPAL TARGET	MUNICIPAL ACHIEVEMENT
		01 July – 31 December 2018	01 July – 31 December 2018
The number of people from employment equity target groups employed in the three highest levels of management in compliance with a municipality's approved employment equity plan	7	4	1
The percentage of a municipality's budget actually spent on implementing its workplace skills plan	0.95%	N/A	N/A

Table 3.2: Municipal Transformation and Institutional Development

Note: Coloured males, which are one of the target groups, are currently over represented in the Stellenbosch Municipality.

b) BASIC SERVICE DELIVERY

INDICATOR	ANNUAL TARGET	MUNICIPAL TARGET	MUNICIPAL ACHIEVEMENT
		01 July – 31 December 2018	01 July – 31 December 2018
The percentage of households earning less than R6,000 per month with access to free basic services <i>(In the case of Stellenbosch Municipality- percentage of registered Indigent households is being reported)</i>	100%	100%	100%
Percentage of formal households with access to basic level of water	100%	100%	100%
Percentage of formal households with access to basic level of sanitation	100%	100%	100%
Percentage of formal households with access to basic level of electricity	100%	100%	100%
Percentage of formal households with access to basic level solid waste removal	100%	100%	100%

Table 3.3: Basic Service Delivery

c) LOCAL ECONOMIC DEVELOPMENT

INDICATOR	ANNUAL TARGET	MUNICIPAL TARGET	MUNICIPAL ACHIEVEMENT
		01 July – 31 December 2018	01 July – 31 December 2018
The number of jobs created through municipality's local economic development initiatives including capital projects	106	50	178

Table 3.4: Local Economic Development

d) MUNICIPAL FINANCIAL VIABILITY AND MANAGEMENT

INDICATOR	ANNUAL TARGET	MUNICIPAL TARGET	MUNICIPAL ACHIEVEMENT
		01 July – 31 December 2018	01 July – 31 December 2018
Debt coverage (Total operating revenue-operating grants received)/ debt service payments due within the year)	15%	N/A	N/A
Service debtors to revenue – (Total outstanding service debtors/ revenue received for services)	27%	N/A	N/A
Cost coverage (Available cash+ investments)/ Monthly fixed operating expenditure	4	N/A	N/A

Table 3.5: Municipal Financial Viability and Management

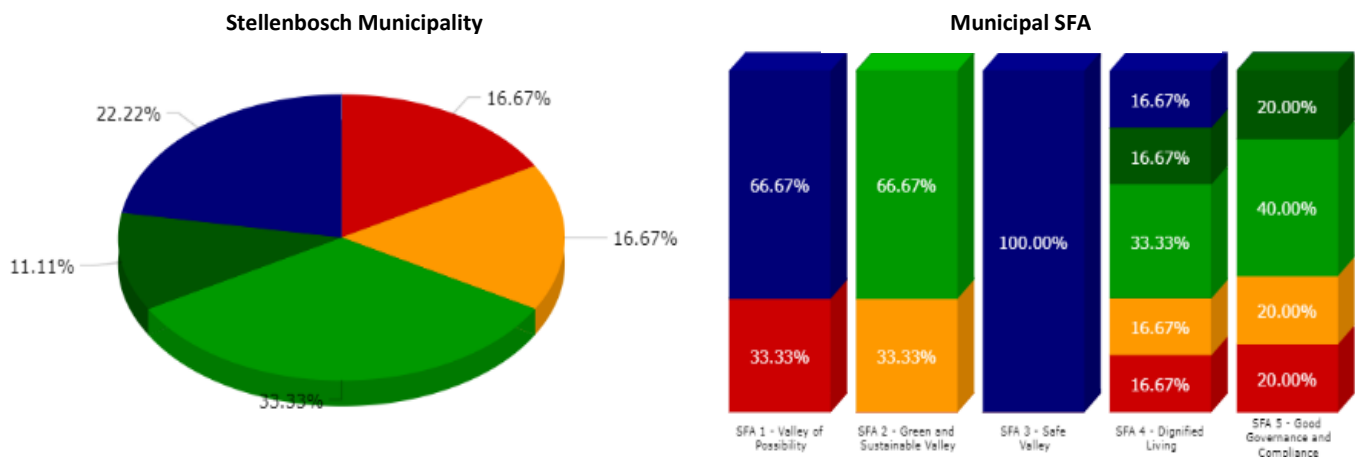
e) GOOD GOVERNANCE AND PUBLIC PARTICIPATION

INDICATOR	ANNUAL TARGET	MUNICIPAL TARGET	MUNICIPAL ACHIEVEMENT
		01 July – 31 December 2018	01 July – 31 December 2018
The percentage of a municipality's capital budget actually spent on capital projects identified for a particular financial year in terms of the municipality's integrated development plan	90%	30%	25.02%

Table 3.6: Good Governance and Public Participation

II) SUMMARY PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC FOCUS AREAS

The graph below illustrates the performance of the Stellenbosch Municipality against the Municipality's Strategic Focus Areas (SFAs), for the period 01 July- 31 December 2018, as derived from the Municipality's Integrated Development Plan (IDP). The graph only indicates the KPIs measured during the first two quarters of the financial year. To date a total of 18 indicators were due for evaluation. The remaining indicators are targeted for the quarter 3 and 4 of the financial year.

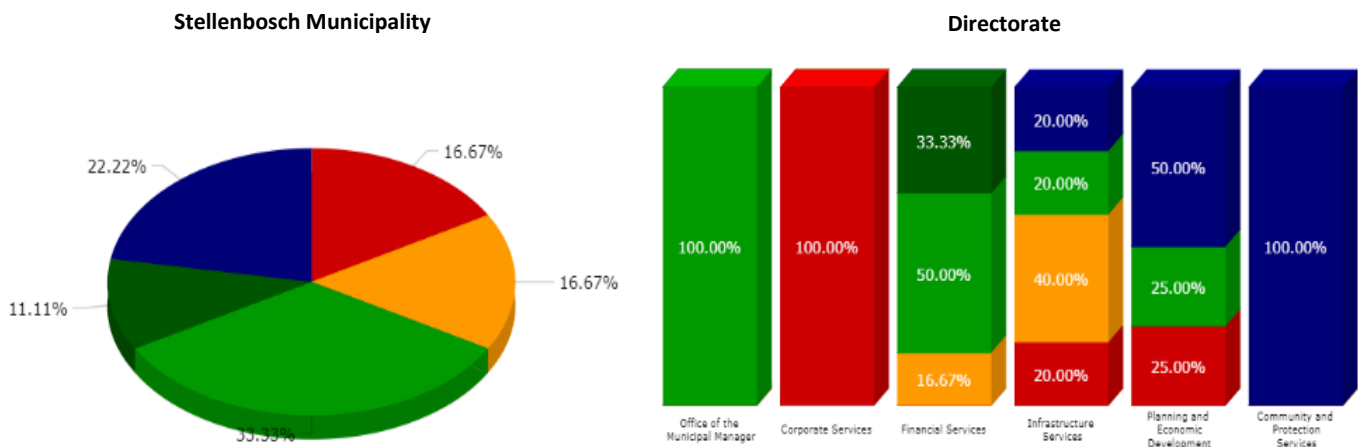


Stellenbosch Municipality		Municipal Strategic Focus Areas (SFAs)				
		SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance
KPI Not Yet Measured	24 (57.14%)	4 (57.14%)	1 (25.00%)	1 (50.00%)	3 (33.33%)	15 (75.00%)
KPI Not Met	3 (7.14%)	1 (14.29%)	-	-	1 (11.11%)	1 (5.00%)
KPI Almost Met	3 (7.14%)	-	1 (25.00%)	-	1 (11.11%)	1 (5.00%)
KPI Met	6 (14.29%)	-	2 (50.00%)	-	2 (22.22%)	2 (10.00%)
KPI Well Met	2 (4.76%)	-	-	-	1 (11.11%)	1 (5.00%)
KPI Extremely Well Met	4 (9.52%)	2 (28.57%)	-	1 (50.00%)	1 (11.11%)	-
Total:	42 (100%)	7 (16.67%)	4 (9.52%)	2 (4.76%)	9 (21.43%)	20 (47.62%)

TABLE 3.7: SUMMARY PERFORMANCE AGAINST THE MUNICIPAL STRATEGIC FOCUS AREAS- 01 JULY – 31 DECEMBER 2018

III) SUMMARY PERFORMANCE PER MUNICIPAL DIRECTORATE

The graph below illustrates the performance of the Stellenbosch Municipality against each of the Municipality's Directorates, for the period 01 July- 31 December 2018. The graph only indicates the KPIs measured during the first two quarters of the financial year. To date a total of 18 indicators was due for evaluation. The remaining indicators are targeted for the quarter 3 and 4 of the financial year.



Stellenbosch Municipality	Municipal Directorates						
	Office of the Municipal Manager	Corporate Services	Financial Services	Infrastructure Services	Planning & Economic Development	Community & Protection Services	
KPI Not Yet Measured	24 (57.14%)	5 (83.33%)	3 (75.00%)	5 (45.45%)	3 (37.50%)	7 (63.64%)	1 (50.00%)
KPI Not Met	3 (7.14%)	-	1 (25.00%)	-	1 (12.50%)	1 (9.09%)	-
KPI Almost Met	3 (7.14%)	-	-	1 (9.09%)	2 (25.00%)	-	-
KPI Met	6 (14.29%)	1 (16.67%)	-	3 (27.27%)	1 (12.50%)	1 (9.09%)	-
KPI Well Met	2 (4.76%)	-	-	2 (18.18%)	-	-	-
KPI Extremely Well Met	4 (9.52%)	-	-	-	1 (12.50%)	2 (18.18%)	1 (50.00%)
Total:	42 (100%)	6 (14.29%)	4 (9.52%)	11 (26.19%)	8 (19.05%)	11 (26.19%)	2 (4.76%)

TABLE 3.8: OVERALL PERFORMANCE PER MUNICIPAL DIRECTORATE- 01 JULY – 31 DECEMBER 2018

4. ADJUSTMENT BUDGET

Regulation 23 of the Municipal Budget and Reporting Regulations provides, *inter alia*, for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

A revised Top Layer SDBIP will be submitted with the Adjustments Budget to Council by 31 January 2019 with the necessary motivation where key performance indicators require adjustment/ amendment(s) as a result of the Adjustments Budget.

5. OUTSTANDING MATTERS ON THE PAST YEAR’S ANNUAL REPORT (2017/18)

As prescribed in section 72(1)(a)(iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year’s Annual Report, and progress on resolving the problems identified in the Annual Report. Please refer to **Annexure B** for detail regarding progress made with the implementation of corrective measures to address the KPIs which have not been met in the TL SDBIP 2017/18.

6. SUMMARY AND CHALLENGES

Annexure A is the unaudited Top Layer SDBIP for the first half of the financial year 2018/19 ending 31 December 2018, which measures the Stellenbosch Municipality’s overall performance per SFA. The report, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

GERALDINE METTLER
MUNICIPAL MANAGER

DATE:

7. ANNEXURES

Annexure A — Top Layer SDBIP 2018/19 per Municipal SFA and assessment of targets achieved (Mid-year Assessment)

Annexure B — Progress made with the implementation of corrective measures of KPIs not met in the Top Layer SDBIP for 2017/18

ANNEXURE A — TOP LAYER SDBIP 2018/19 PER MUNICIPAL SFA AND ASSESSMENT OF TARGETS ACHIEVED (MID-YEAR ASSESSMENT)

a) SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL1		SFA 1 - Valley of Possibility	Create jobs through municipality's local economic development initiatives including capital projects	Number of Full Time Equivalent's Created as a % of the possible total given the allocated budget	106	106	25	25	G	25	153.10	B	50	178.10	B	More EPWP projects were registered than anticipated during the first half of the 2018/2019 financial year.	
TL2		SFA 1 - Valley of Possibility	Percentage of land-use applications submitted to the Municipal Planning Tribunal within the prescribed legislated period and within a maximum of 120 days.	Quarterly status report of land-use application submitted to the Municipal Planning Tribunal	4	4	1	1	G	1	0	R	2	1	R	Due to capacity constraints, the status report could not be submitted in accordance with the set target. However, 42% (6 out of the total of 14) of the Land Use Applications were submitted within the prescribed time frame for the second quarter.	The KPI will be revised during January 2019 to measure the percentage of land-use applications submitted to the Municipal Planning Tribunal.
TL3		SFA 1 - Valley of Possibility	Number of training opportunities provided to entrepreneurs and SMME's	Quarterly training events hosted with attendance registers as proof	4	4	1	2	B	1	1	G	2	3	B		
TL4		SFA 1 - Valley of Possibility	Revised SPLUMA compliant SDF in line with the Integrated Development	SDF Amendment submitted to Council by May annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		

SFA 1 - Valley of Possibility

Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
										Plan for submission to Council by May							
TL5		SFA 1 - Valley of Possibility	Development and finalisation of design of Kayamandi Town centre into sustainable living units to promote dignified living by June	Finalisation of planning and preliminary design submitted to a Committee of Council/Mayco	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL6		SFA 1 - Valley of Possibility	Revised housing pipeline submitted to a Committee of Council/MayCo	Reviewed the housing pipeline and submit it to a Committee of Council/Mayco by March	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL7		SFA 1 - Valley of Possibility	Develop the Human Settlements Plan (HSP) and Urban Development Strategy for submission to Council by June	Plan submitted to Council	1	1	0	0	N/A	0	0	N/A	0	0	N/A		

Summary of Results: SFA 1 - Valley of Possibility

KPI Not Yet Measured	4
KPI Not Met	1
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	2
Total KPIs	7

b) SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL8		SFA 2 - Green and Sustainable Valley	External Audits of Stellenbosch Waste Disposal Facilities (4 quarterly and 1 external audits)	Number of Audits completed. Reports by external consultant	5	5	1	1	G	1	1	G	2	2	G		
TL9		SFA 2 - Green and Sustainable Valley	Review the Waste Management By-Law and submit it to a Committee of Council/Mayco by June	Drafted Waste Management By-Law submitted to a Committee of Council/Mayco by June	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL10		SFA 2 - Green and Sustainable Valley	Number of building applications processed within the prescribed/legislated period and reported to a Committee of Council/Mayco	Number of building plan applications Status report submitted to a Committee of Council/Mayco	4	4	1	1	G	1	1	G	2	2	G		
TL11		SFA 2 - Green and Sustainable Valley	70% Weighted Average effluent quality achieved in terms of requirements as regulated by the water use license for all Waste Water Treatment Works	% effluent quality as reported on Ignite and using reports from an external laboratory	70%	70%	70%	64%	O	70%	61%	O	70%	61%	O	Stellenbosch WWTW 56% Raithby WWTW 67% Klapmuts WWTW 100% Pniel WWTW 44% Wemmershoek WWTW 33% Average 61%	Inlet screens / belt press at Wemmershoek failed. Emergency repairs were done and improved performance results are expected in January 2019.

Summary of Results: SFA 2 - Green and Sustainable Valley

KPI Not Yet Measured	1
KPI Not Met	0
KPI Almost Met	1
KPI Met	2
KPI Well Met	0
KPI Extremely Well Met	0
Total KPIs	4

c) SFA 3 - Safe Valley

SFA 3 - Safe Valley																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL12		SFA 3 - Safe Valley	Revised Disaster Management Plan submitted to a Committee of Council/Mayco by June annually	Revised Plan submitted to a Committee of Council/Mayco by June annually	1	1	0	0	N/A	0	1	B	0	1	B		
TL13		SFA 3 - Safe Valley	Revised the Safety and Security Strategy submitted it to a Committee of Council/Mayco by June annually	Revised Strategy submitted to a Committee of Council/Mayco by June annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		

Summary of Results: SFA 3 - Safe Valley

KPI Not Yet Measured	1
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	1
Total KPIs	2

d) SFA 4 - Dignified Living

SFA 4 - Dignified Living																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL14		SFA 4 - Dignified Living	Number of new sewer connections meeting minimum standards	Number of waterborne toilets facilities provided by 30 June	20	20	0	0	N/A	0	0	N/A	0	0	N/A		
TL15		SFA 4 - Dignified Living	Land identified for emergency housing	Report with recommendations submitted to a Committee of Council/Mayco by 30 June	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL17		SFA 4 - Dignified Living	Number of units to indigent households for free basic water per month (kiloliter of water)	Number of households receiving kiloliters of water from municipal infrastructure network per month	6	6	6	6	G	6	6	G	6	6	G		
TL18		SFA 4 - Dignified Living	Number of indigent households with access to free basic services (water, electricity, sanitation and solid waste removal)	Number of indigent account holders receiving free basic water, sanitation, electricity and refuse removal per month i.t.o. the indigent policy of the municipality	6,000	6,000	6,000	6,473	G2	6,000	6,642	G2	6,000	6,642	G2		
TL19		SFA 4 - Dignified Living	Number of units to indigent households for free basic electricity per month (kWh)	Number of indigent households with access to free basic electricity per month i.t.o. the indigent policy of the municipality	100	100	100	100	G	100	100	G	100	100	G		

SFA 4 - Dignified Living																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL20		SFA 4 - Dignified Living	Limit unaccounted for electricity to less than 10% annually {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold(incl. Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} x 100}	12 Month moving average used. Losses calculated on the total consumption and purchases of current month plus 11 preceding months as reported on Ignite and using reports from SAMRAS	9%	9%	9%	6.36%	B	9%	6.17%	B	9%	6.03%	B	(535 134 520kWh – 502 858 351kWh) / 535 134 520kWh x 100 = 6.03%	
TL21		SFA 4 - Dignified Living	90% Weighted Average water quality achieved as per micro, chemical, operational and physical determinants in terms of the Blue Drop requirements regulated by SANS 241 for all Water Treatment Works	% Average water quality achieved as per micro, chemical, operational and physical determinants as reported on Ignite and using reports from an external laboratory	90%	90%	90%	98.30%	G2	90%	89.70%	O	90%	89.70%	O	Department of Water and Sanitation implemented a new system named, Integrated Regulatory Information System (IRIS), which has been operational since October 2017. The decline in % for the past three months is due to the incorporation of an extra parameter namely Disinfection that weren't part of the original calculation. Disinfection incorporates free chlorine that is not a true reflection of the actual Drinking Water Quality (DWQ)	

SFA 4 - Dignified Living																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
																	Compliance / Microbial Activity in our system.
TL22		SFA 4 - Dignified Living	Limit unaccounted water to less than 25% by June annually	Percentage of unaccounted for water calculated in terms of standard IWA formula as reported on Ignite. (Unaccounted means unbilled water plus losses)(Quarterly reporting information of the previous qu	20%	20%	20%	22.50%	R	20%	22.80%	R	20%	22.80%	R		The target should have been 25%. Hence, 22% is below the set target. This correction will be submitted to Council with the revised Top Layer SDBIP 2018/2019 during January 2019.
TL23		SFA 4 - Dignified Living	Alignment of Municipal and Provincial Government housing waiting lists by June	Aligned Waiting lists submitted to the Director	1	1	0	0	N/A	0	0	N/A	0	0	N/A		

Summary of Results: SFA 4 - Dignified Living

KPI Not Yet Measured	3
KPI Not Met	1
KPI Almost Met	1
KPI Met	2
KPI Well Met	1
KPI Extremely Well Met	1
Total KPIs	9

e) SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL16		SFA 5 - Good Governance and Compliance	Provide consumer accounts iro clean piped water, sanitation/sewerage, electricity and solid waste to formal residential properties which are connected to a municipal infrastructure network as at 30 June annually	Number of consumer accounts iro formal residential properties receiving piped water on a monthly basis	24,000	24,000	24,000	26,571	G2	24,000	26,630	G2	24,000	26,630	G2		
TL24		SFA 5 - Good Governance and Compliance	Financial viability measured in terms of cost coverage ratio	Cost coverage as at 30 June annually [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation)	4	4	0	0	N/A	0	0	N/A	0	0	N/A		
TL25		SFA 5 - Good Governance and Compliance	Achieve an average payment percentage of 96% by 30 June annually (Gross Debtors Opening Balance + Billed Revenue - Gross	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A		

SFA 5 - Good Governance and Compliance																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
			Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100														
TL26		SFA 5 - Good Governance and Compliance	Ensure that the percentage of the Municipality's capital budget spent on capital projects by June annually, in line with the annual target	% of the Municipality's capital budget spent by 30 June annually {(Total Actual capital Expenditure/Approved Capital Budget) x 100}	90%	90%	10%	2.24%	R	30%	25.02%	O	30%	25.02%	O	R147 499 940 / R587 748 280 x 100 = 25.02%	A Capital Expenditure Forum (CEP) will be established during February 2019 to monitor capital expenditure.
TL27		SFA 5 - Good Governance and Compliance	The percentage of people from employment equity target groups employed (to be appointed) in the three highest levels of management in compliance with the municipality's approved employment equity plan	Number of appointments made in the three highest levels of management in compliance with the municipality's approved employment equity plan	75%	75%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A		
TL28		SFA 5 - Good Governance and Compliance	The percentage of actual payroll budget spent on implementing the	% of municipality's payroll budget actually spent on implementing its workplace skills plan ((Total Actual Training	0.95%	0.95%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A		

SFA 5 - Good Governance and Compliance																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
			municipal Workplace Skills Plan	Expenditure/ 1% of Total Annual payroll Budget) x100)													
TL31		SFA 5 - Good Governance and Compliance	Financial Viability measured in terms of Debt Coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	15%	15%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A		
TL32		SFA 5 - Good Governance and Compliance	Financial Viability measured in terms of Service Debtors	% of outstanding service debtors (Total outstanding service debtors/ revenue received for services)	27%	27%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A		
TL33		SFA 5 - Good Governance and Compliance	Revise the Risk based audit plan and submit to the Audit Committee by 30 June annually	Reviewed RBAP submitted to the Audit Committee by 30 June annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL34		SFA 5 - Good Governance and Compliance	Approved Audit Action Plan by 28 February annually to address the issues raised in the Audit Report for the relevant financial year	Audit action plan developed and approved by 28 February annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL35		SFA 5 - Good Governance and Compliance	Revise the risk register submitted to the Risk Management	Reviewed risk register submitted to the Risk Management Committee by 30 June annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		

SFA 5 - Good Governance and Compliance																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
			Committee by 30 June annually														
TL36		SFA 5 - Good Governance and Compliance	Revise the ICT Backup Disaster Recovery Plan submitted to the ICT Steering Committee by December annually	Reviewed ICT Backup Disaster Recovery Plan submitted to the ICT Steering Committee	1	1	0	0	N/A	1	0	R	1	0	R	The revision of the current plan was done six months ago, hence the due date for the new revision is being moved to 31 March 2019.	This KPI will be reviewed with the ICT Strategy and be submitted to the ICT Steering Committee by the 31 March 2019. The due date for the reviewed plan will be submitted to Council with the revised TL SDBIP during January 2019.
TL37		SFA 5 - Good Governance and Compliance	Revised Strategic ICT Plan submitted to the ICT Steering Committee by 31 May annually	Reviewed Strategic ICT Plan submitted to the ICT Steering Committee by 31 May annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL38		SFA 5 - Good Governance and Compliance	Compile and submit the draft IDP to Council by 31 March annually	Draft IDP compiled and submitted to council by 31 March annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL39		SFA 5 - Good Governance and Compliance	Revise the asset management policy by 30 June annually	Updated policy submitted to the Council annually	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL40		SFA 5 - Good Governance and Compliance	Implement the Municipal Standard Chart of Accounts.	Report quarterly on the implementation of MSCOA to a Committee of Council/Mayco	4	4	1	1	G	1	1	G	2	2	G		

SFA 5 - Good Governance and Compliance																	
Ref	IDP Ref	Pre-determined Objectives	KPI	Unit of Measurement	Annual Target	Revised Target	01 July – 30 September 2018			01 October – 31 December 2018			Overall Performance for 01 July – 31 December 2018			Overall performance comment	Overall corrective measure
							Target	Actual	R	Target	Actual	R	Target	Actual	R		
TL41		SFA 5 - Good Governance and Compliance	Development of a Centralised Customer Care strategy submitted to a Committee of Council/Mayco by 28 February	Developed strategy submitted to a Committee of Council/Mayco by 28 February	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL42		SFA 5 - Good Governance and Compliance	Submission of IDP/Budget/SDF time schedule (process plan) to Council by 31 August annually	IDP/Budget/SDF time schedule (process plan)	1	1	1	1	G	0	0	N/A	1	1	G		
TL43		SFA 5 - Good Governance and Compliance	Revise the Electrical Master Plan by June (dependent of SDF approval) submitted to a committee of Council/MayCo	Review Electrical Master Plan by June (dependent of SDF approval)	1	1	0	0	N/A	0	0	N/A	0	0	N/A		
TL44		SFA 5 - Good Governance and Compliance	Curtail domestic and industrial water consumption by 45% measured in terms of the equivalent average consumption of 5 years.	Domestic and industrial water consumption curtailed by 45%, measured in terms of the equivalent average consumption of 5 years from 2010/11 until 2014/15 (Quarterly reporting)	45%	45%	0%	0%	N/A	0%	0%	N/A	0%	0%	N/A		

Summary of Results: Planning and Economic Development

KPI Not Yet Measured	15
KPI Not Met	1
KPI Almost Met	1
KPI Met	2
KPI Well Met	1
KPI Extremely Well Met	0
Total KPIs	20

ANNEXURE B — PROGRESS MADE WITH THE IMPLEMENTATION OF CORRECTIVE MEASURES OF KPIS NOT MET IN THE TOP LAYER SDBIP FOR 2017/18

a) SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility													
Ref	KPI	Extension of KPI (Unit of Measurement)	Wards	Previous Year Actual	Performance for 2017/18							Progress as at 31 December 2018	
					Q1	Q2	Q3	Q4	Annual Target	Actual	R		Explanation/Corrective Measures
TL2	Number of serviced sites for low cost housing provided	Percentage of erven serviced	5; 6; 19	190	0	73	117	117	190	117	R	The project has been brought to a standstill by the community of Mandela City. The impasse continues indefinitely. Mediation is being organised between the community of Mandela City and Stellenbosch Municipality. (June 2018)	Various community meetings were held with stakeholders and a decision was made to recommence with the different housing projects.
TL3	Number of temporary housing units constructed in the Temporary Relocation Area by June 2018	Construct 270 temporary units (Temporary Relocation Area – TRA)	12; 14; 15	100	0	0	40	71	270	111	R	There were 90 units built but due to community unrest all the structures were demolished by the community. Target not met. On 22 May 2018, the project was completely vandalized and sabotaged by the Kayamandi Community in a situation of community unrest. (June 2018) The political strata of the Municipality is currently engaged in a process of mediation with the Kayamandi community. (June 2018)	Various community meetings were held with stakeholders and a decision was made to recommence with the different housing projects.
TL10	2 informal trading sites developed by June 2018	2 informal trading sites developed	16; 17; 4	New KPI	0	0	0	1	2	1	R	Three other Informal Trading Sites in Kayamandi, Cloetesville and Franschoek will only be completed in September 2018.	Further delays were encountered on the approval of wayleaves. The envisaged projects are currently underway and will be completed during June 2019.

b) SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley														
Ref	KPI	Extension of KPI (Unit of Measurement)	Wards	Previous Year Actual	Performance for 2017/18							Progress as at 31 December 2018		
					Q1	Q2	Q3	Q4	Annual Target	Actual	R		Explanation/Corrective Measures	
TL19	Draft the Waste Management By-law and submit it to a Committee of Council/Mayco by June 2018	Waste Management Bylaw submitted to a Committee of Council/Mayco by June 2018	All	1	0	0	0	0	0	1	0	R	This KPI could not be met due the department in process of sourcing a service provider to assist with the drafting of a Waste Management bylaw. The department envisage the process to commence only by December 2018.	Draft by-law is in place and will be submitted to Council in the third quarter of the 2018/19 financial year.

c) SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance													
Ref	KPI	Extension of KPI (Unit of Measurement)	Wards	Previous Year Actual	Performance for 2017/18							Progress as at 31 December 2018	
					Q1	Q2	Q3	Q4	Annual Target	Actual	R		Explanation/Corrective Measures
TL56	The percentage of each directorates's capital budget spent on capital projects by June annually	% of the Municipality's capital budget spent by 30 June annually {(Total Actual capital Expenditure/Approved Capital Budget) x 100}	All	85.08	3.60%	16%	32.60%	86.6%	90%	86.6%	O	Human Settlements Directorate capital expenditure target could not be achieved due to a standstill of housing projects in Kayamandi as a result of the community unrest. The municipality has engaged with the community to allow for peaceful continuation of housing projects.	Various community meetings were held with stakeholders and a decision was made to recommence with the different housing projects.
TL62	Ensure that the percentage of the Municipality's capital budget spent on capital projects by June annually, in line with annual target	% of the Financial Services capital budget spent by 30 June annually {(Total Actual capital Expenditure/Approved Capital Budget) x 100}	All	New KPI	5.50%	8.12%	33.38%	81.84%	90%	86.6%	O	Human Settlements Directorate capital expenditure target could not be achieved due to a standstill of housing projects in Kayamandi as a result of the community unrest. The municipality has engaged with the community to allow for peaceful continuation of housing projects.	Various community meetings were held with stakeholders and a decision was made to recommence with the different housing projects.
TL64	The percentage of people from employment equity target groups employed (to be appointed) in the three highest levels of management in compliance with the municipality's approved employment equity plan	Number of appointments made in the three highest levels of management in compliance with the municipality's approved employment equity plan	All	80	0%	0%	0%	50%	75	50%	O	In total 6 appointments were made in the 3 highest levels in 2017/18. Out of the 6 appointments 3 met the employment equity targets.	Only 4 appointments in the three highest level of the Municipality were made during the 2017/2018 financial year, of which 2 were in the employment equity target group. For the 2018/2019 financial year, 4 appointments were made by 31 December 2018 of which 1 appointment was within the employment equity target group. <i>*Coloured males, which are one of the target groups, are currently over represented in the Municipality.</i>
TL65	The percentage of actual payroll budget spent on implementing	% of municipality's payroll budget	All	0.62%	0%	0%	0%	0.13%	0.85%	0.13%	R	Outstanding invoices in process. Tender processes to be in place earlier done in 2018/19.	Invoices processed.

SFA 5 - Good Governance and Compliance

Ref	KPI	Extension of KPI (Unit of Measurement)	Wards	Previous Year Actual	Performance for 2017/18							Progress as at 31 December 2018	
					Q1	Q2	Q3	Q4	Annual Target	Actual	R		Explanation/Corrective Measures
	the municipal Workplace Skills Plan	actually spent on implementing its workplace skills plan ((Total Actual Training Expenditure/ 1% of Total Annual payroll Budget) x100)											
TL87	Develop a public participation policy and submit it to a Committee of Council/MayCo by June 2018	Public participation policy submitted to a Committee of Council/Mayco	All	New KPI	0	0	0	0	1	0	R	To be consulted and tabled in Council within Quarter 1 of the 2018/19 financial year.	The position of Manager: IDP and Performance Management became vacant end of August 2018. As a result a decision was taken to postpone the revision of the Public Participation Policy to the end of May 2019.
TL88	Audit of all municipal leased properties (excluding rental stock) by March 2018	Audited outcome on leased properties	All	New KPI	0	0	0	0	1	0	R	A Service Provider has been appointed. An Audit Report of all Municipal Leased Properties will be completed. It is projected that the Audit will be received by end July 2018.	A service provider was appointed during the 2018/2019 financial year. The audit report will be submitted to the Municipal Manager by 30 June 2019.
TL91	Develop an Integrated Zoning Scheme and submit it to Committee of Council/ Mayco by 30 June 2018	Developed Integrated Zoning Scheme submitted to a Committee of Council/ MayCo	All	New KPI	0	0	0	0	1	0	R	It is foreseen that the final document will be submitted to Council in September 2018.	The Developed Integrated Zoning Scheme was submitted to Council during October 2018.