

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021



**STELLENBOSCH**

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# QUARTERLY BUDGET MONITORING REPORT

**1st Quarter 2021/22**



## QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending September 2021 has been prepared in accordance with Section 52 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required quarterly statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of September 2021.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature \_\_\_\_\_

A handwritten signature in cursive script, appearing to read 'G. Mettler', is written over a horizontal line.

Date: 27 October 2021

**To Council**

In accordance with Section 52(d) of the Municipal Finance Management Act, I submit the required report on the implementation of the budget and the financial situation of Stellenbosch Municipality reflecting the particulars of the first quarter of the financial year 2021/22.

The submission of this report forms part of my general responsibilities as the Mayor of Stellenbosch Municipality. The purpose of the report serves to inform Council on the financial affairs of Stellenbosch Municipality and to enable Council to fulfil its oversight responsibility in this regard.



Advocate G M M van Deventer  
Executive Mayor  
Date: 27 October 2021

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## **1. Recommendations**

These recommendations are linked to the responsibilities of the Mayor under Section 52 of the MFMA.

- (a) That the content of the quarterly budget statement and supporting documentation be noted.

## 2. Executive Summary

### 2.1 Introduction

The mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by Section 52(d) of the Municipal Finance Management Act to submit a report on the implementation of the budget and the financial state of affairs of the Municipality, to the Council within 30 days after end of each quarter.

This report is a summary of the main budget issues arising from the monitoring process. It compares the implementation of the budget to the commitments/promises made and contained in the Service Delivery and Budget Implementation Plan (SDBIP) and is intended to inform and enable the Council with a view of giving effect to Council's oversight responsibility.

### 2.2 Summary of 2021/22 budget progress / implementation

The following table summarises the overall position of the capital and operating budgets.

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	406 053 915	2 017 490 424	2 020 050 868
Adjustment Budget	471 680 164	2 017 490 424	2 020 050 868
Plan to Date (SDBIP)	99 746 922	289 507 080	497 724 088
<b>Actual</b>	<b>23 614 592</b>	<b>331 863 525</b>	<b>539 225 710</b>
Variance to SDBIP	-76 132 330	42 356 445	41 501 622
Year to date % Variance to SDBIP	<b>-76.33%</b>	<b>14.63%</b>	<b>8.34%</b>

The above figures are explained in more detail throughout this report.

### 3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 1st Quarter of 2021/22:

#### Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET
<b>Revenue by Source</b>		
Property rates	423 632 548	423 632 548
Service charges - electricity revenue	787 275 170	787 275 170
Service charges - water revenue	166 399 723	166 399 723
Service charges - sanitation revenue	114 485 332	114 485 332
Service charges - refuse revenue	87 936 447	87 936 447
Service charges - other	-	-
Rental of facilities and equipment	11 174 739	11 174 739
Interest earned - external investments	13 200 000	13 200 000
Interest earned - outstanding debtors	14 034 400	14 034 400
Fines	147 425 010	147 425 010
Licences and permits	5 778 049	5 778 049
Agency services	3 077 493	3 077 493
Transfers recognised - operational	204 313 279	204 313 279
Other revenue	41 318 678	41 318 678
Gains on disposal of PPE		
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 020 050 868</b>	<b>2 020 050 868</b>

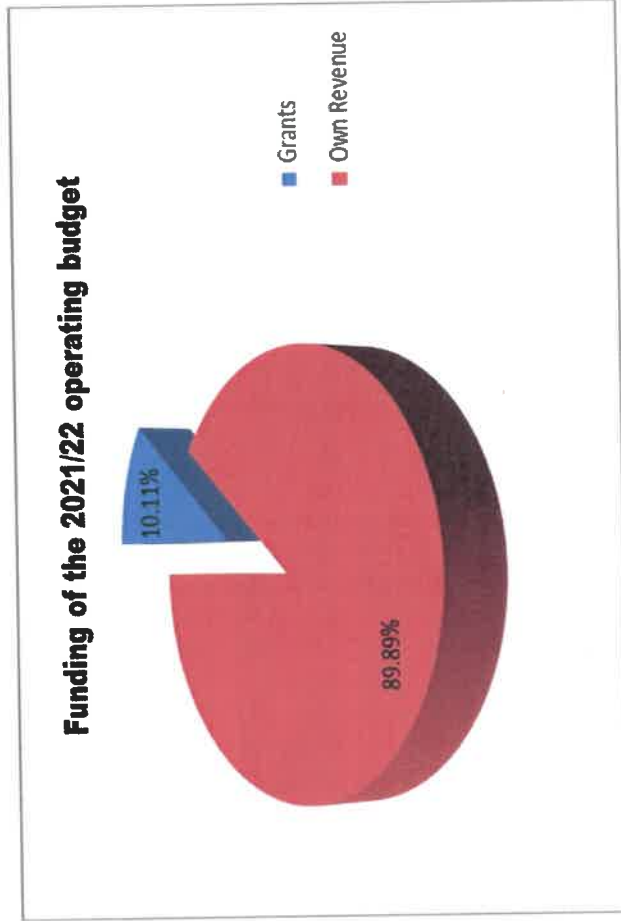
QUARTER 1 2021/22		
PLANNED	ACTUAL	VAR
109 468 234	159 719 825	46%
184 234 565	211 990 972	15%
32 369 573	25 913 544	-20%
23 134 609	29 962 762	30%
20 863 815	28 419 373	36%
-	-	-
2 517 980	2 444 454	-3%
6 965 537	2 881 180	-59%
2 504 283	2 754 177	10%
36 836 470	1 052 661	-97%
514 984	1 998 114	288%
284 973	700 383	146%
69 386 752	66 583 363	-4%
8 642 313	4 767 002	-45%
-	37 900	-
<b>497 724 088</b>	<b>539 225 710</b>	<b>8%</b>

QUARTER 1 2020/21		
PLANNED	ACTUAL	VAR
98 059 761	152 337 636	100%
176 860 287	171 847 574	-3%
42 180 033	31 698 527	-25%
29 577 891	26 308 378	100%
19 576 236	25 487 872	100%
-	-	-100%
4 073 037	2 406 803	-41%
9 467 616	6 965 536	-26%
3 320 340	1 807 135	-46%
35 220 243	559 200	-98%
1 375 728	468 100	100%
732 738	284 973	-61%
49 843 737	68 761 192	38%
9 852 072	4 395 760	-55%
-	-	100%
<b>480 139 719</b>	<b>493 328 686</b>	<b>3%</b>

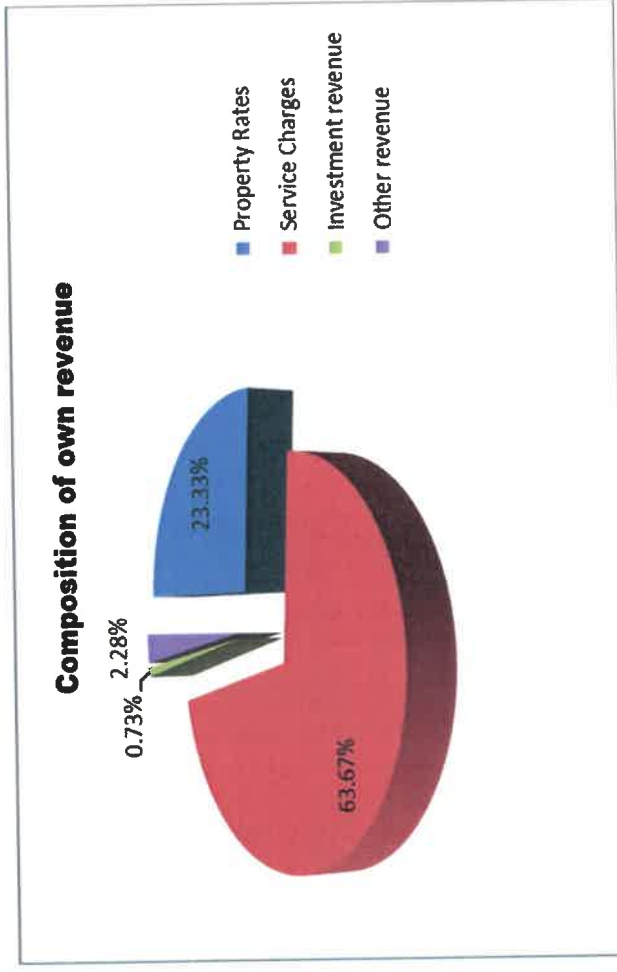
**NB: - The "year to date actual for property rates income" refers to the total billed for the year and not actual receipts.**

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

Stellenbosch municipality is not dependant on grant funding to fund the operating budget as is evident in the graph below.



Own revenue consists mainly of service charges at 89.89 per cent of the 1 815 737 589 billion revenue budget.





## **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 follow:

### **Revenue by Source**

#### **3.1 Property Rates and Service charges - refuse**

Property rates and service charges refuse are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

#### **3.2 Service charges - electricity revenue**

The municipality has billed R27 756 407 more electricity than initially anticipated. The largest over performance was noted for electricity sales relating to the time of use tariffs (R27 651 013). On average the municipality has billed R11 970 066 more per month, on this category of usage, than for the same period of the prior financial year. This is as a result of the impact the lock-down regulations had on the local economy and the related consumption. When considering the increasing trend over the winter months, the relaxing of the lock-down levels as well as the historical consumption, it is probable that the municipality will exceed its amended budget for the time of use tariff by R17 326 933. An increase for this category of usage is recommended to be considered during the Mid-year adjustment budget process.

#### **3.3 Service charges - water revenue**

The municipality has billed R6 456 029 less water than initially anticipated. Water usage fluctuates according to seasonal trends and an increase in consumption is expected during the summer season. The largest under performances were noted for the water sales relating to conventional users (R6 609 099). On average the municipality has billed R2 275 250 less per month, on this category of usage, than for the same period of the prior financial year. The water revenue will be closely monitored to inform amendments needed during the Mid-year adjustment budget process.

#### **3.4 Service charges - sanitation revenue**

The municipality has billed R6 828 153 more sanitation than initially anticipated. The largest over performances were noted for pump/removal of wastewater (R1 594 522) and sanitation charges (R2 909 953). On average the municipality has billed R398 630 and R194 561 more per month, on these categories of usage, than for the same period of the prior financial year. The sanitation revenue will be closely monitored to inform amendments needed during the Mid-year adjustment budget process.

### **3.5 Interest earned – external investments**

An under performance was noted for interest earned – external investments to the amount of R4 084 357. The variance is mainly due to the Covid- 19 pandemic which resulted in the prime interest rate being reduced. This reduction has resulted in a significant decrease in our call accounts and primary bank account interest rates. Furthermore, we have received lower rates on offer from investing institutions than the previous financial years and a decline in the availability of capital investment further negatively impacts this line item. Cognisance will be taken of the above during the Mid-year adjustment budget process.

### **3.6 Fines, penalties, and forfeits**

An underperformance was noted to the amount of R35 783 809. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system. The lack of processing is due to capacity constraints experienced and the appointment of staff will be expedited. It should be noted that the budget projections will be re-assessed during the Mid-year adjustment budget process as the past three financial years yielded an average income of R100 294 857.

### **3.7 Licences and permits**

An over performance is noted for licences and permits to the amount of R1 483 130. The over performance is due to more licences and permit renewals as well as accompanying applications being received than initially anticipated.

### **3.8 Agency services**

An over performance is noted for agency services to the amount of R415 410. The over performance is due to no revenue being anticipated for the agency service (vehicle registrations) for the first two months of this financial year.

### **3.9 Other revenue**

An under performance is noted for other revenue to the amount of R3 875 311. The underperformance is largely due to no revenue being recognised in respect of parking fees which accounts for R3 218 751 of the negative variance. Capacity constraints are being experienced by the relevant section and are being attended to. An interim arrangement has been made and an improvement will be noted during the next reporting period.

#### 4. Operating Expenditure

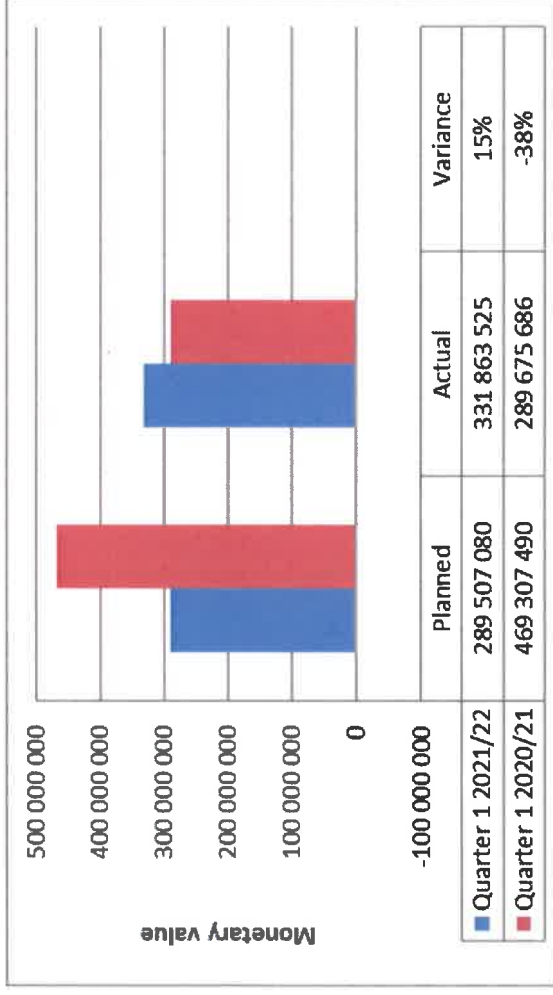
The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 1st Quarter of 2021/22.

##### Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2021/22		QUARTER 1 2020/21	
			PLANNED	ACTUALS	PLANNED	ACTUALS
Municipal Manager	39 988 671	39 988 671	5 782 412	5 774 865	11 970 939	5 082 594
Planning & Development	100 874 841	100 874 841	17 008 847	20 556 820	26 381 391	20 808 744
Infrastructure Services	1 188 821 416	1 188 821 416	158 221 502	194 468 912	268 099 941	163 293 024
Community and Protection Services	374 481 006	374 481 006	45 783 755	50 876 434	89 851 857	50 789 115
Corporate Services	198 282 948	198 282 948	41 476 073	34 305 960	45 357 399	30 340 060
Financial Services	115 041 542	115 041 542	21 234 491	25 880 534	27 645 963	19 362 150
<b>TOTALS</b>	<b>2 017 490 424</b>	<b>2 017 490 424</b>	<b>289 507 080</b>	<b>331 863 525</b>	<b>469 307 490</b>	<b>289 675 686</b>

During the first quarter of the financial year the directorates spent R42 356 445, 15% more than the planned expenditure. At the same period last year, the directorate spent R179 631 804, 38% less than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021



The year on year comparison for the first quarter is 115% actual spending rate of the planned operating budget for the financial year 2021/22, compared to a 62% actual spending rate for the same period in the previous financial year.

## **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:

### **4.1 Planning and Development Services**

The Planning and Development Services directorate planned to spend R17 008 847 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R20 556 820 which resulted in an overspending of R3 547 973. The item that attributed to the overspending is as follows:

#### **4.1.1 Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Tourism**

The user department planned to spend R488 449 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R5 861 393. The user department indicated that all payments, in respect of the adjustment budget, R5 861 393, have been concluded. The budget projections will be amended during the Mid-year adjustment budget process.

### **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R158 221 502 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R194 468 912 which resulted in an overspending of R36 247 410. The item that attributed to the overspending is as follows:

#### **4.2.1 Bulk Purchases: Electricity: ESKOM**

The user department planned to spend R92 308 992 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R129 255 367. This line item will be closely monitored as the increase in consumption, as alluded to on page 12, has a concomitant effect on the purchase of electricity. If the increasing trend in consumption continues, the budget will be re-assessed during the Mid-year adjustment budget process.

### **4.3 Community and Protection Services**

The Community and Protection Services directorate planned to spend R45 783 755 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R50 876 434 which resulted in an overspending of R5 092 679. The items that attributed to the under spending are as follows:

#### **4.3.1 Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Sport Councils**

The user department planned to spend R1 250 001 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 734 731. The user department indicated that all annual payments, in respect of the adjustment budget, R5 000 000, have been concluded. The remaining budget will be utilised to cover the monthly claims of the remaining beneficiary. The budget projections will be amended during the Mid-year adjustment budget process.

#### **4.3.2 Inventory Consumed: Materials and Supplies**

The user department planned to spend R207 730 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R433 832. The user department indicated that the expenditure is dependent on incidents which require disaster management interventions. Considering the historical consumption, the adjusted budget amount of R2 670 005, is deemed sufficient.

#### **4.3.3 Operational Cost: Uniform and Protective Clothing**

The user department planned to spend R1 368 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R415 004. The user department indicated that the variance is due to the purchasing of uniforms required for the newly appointed parking marshals. A budget increase will be requested during the Mid-year adjustment budget process.

#### **4.3.4 Contracted Services: Contractors: Maintenance of Buildings and Facilities**

The user department planned to spend zero of the adjusted budget. The year-to-date actual expenditure incurred amounted to R137 562. The user department indicated that the relaxed lockdown levels resulted in the immediate opening of all sport facilities. The latter resulted in more repairs and maintenance being conducted than initially anticipated for the first quarter of the current financial year.

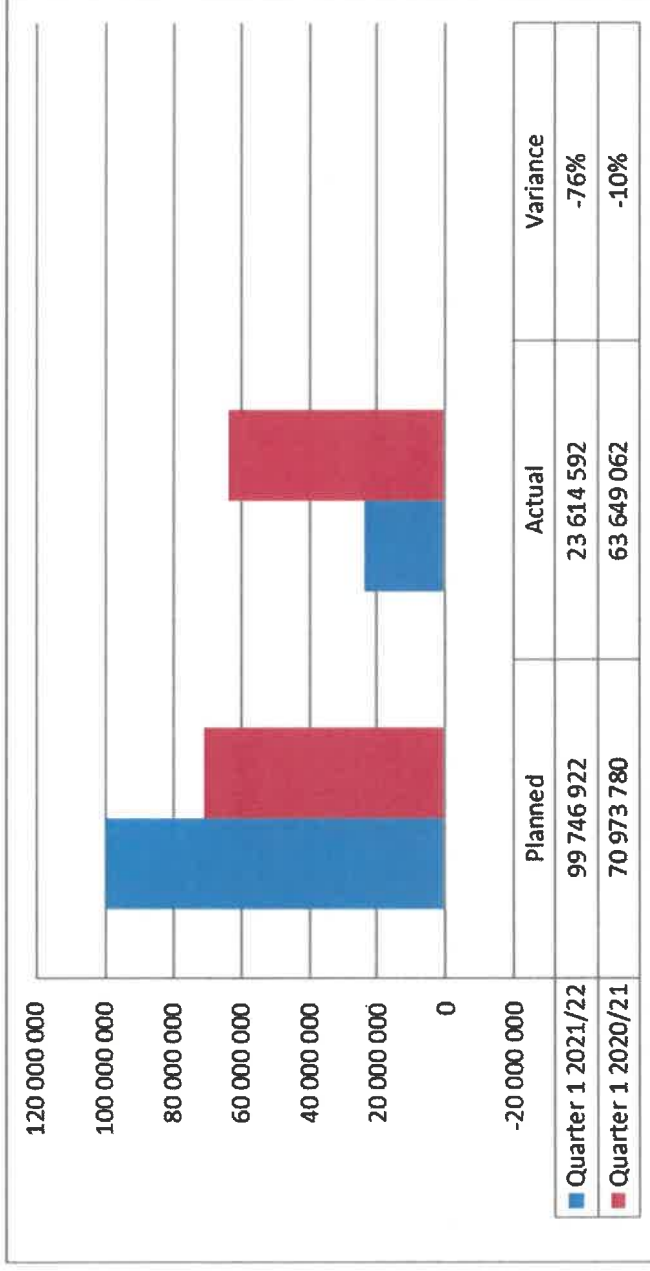
### **4.4 Corporate Services**

The Corporate Services directorate planned to spend R41 476 073 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R34 305 960 which resulted in an under spending of R7 170 113. The items that attributed to the under spending are as follows:

#### **4.4.1 Operating Leases: Investment Properties**

The user department planned to spend R3 357 910 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 616 957. The user department indicated that one of the lease contracts have been

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021



The year-on-year comparison for the end of the first quarter is [R23 614 592/ R471 680 164] 5% of the total capital budget of R471 680 164 for the 2021/22 financial year compared to a [R63 649 062/ R613 274 958] 10% spending rate for the same period in the previous financial year measured against a budget of R613 274 958.

## **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:

### **5.1 Planning and Development**

The Directorate planned to spend R2 245 253 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R122 654. This resulted in an under performance of R2 122 599. The projects that attributed to the underperformance are as follows:

#### **5.1.1 Furniture, Tools and Equipment**

The user department planned to spend R11 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 950. The user department indicated that the funds will be used to purchase laptops for three critical vacancies.

#### **5.1.2 Establishment of the Kayamandi Informal Trading Area**

The user department planned to spend R100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that an order to the amount of R759 000 for the appointment of consultants to complete the construction has been issued.

#### **5.1.3 Kayamandi Town Centre**

The user department planned to spend R750 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a revised cashflow and programme has been received from the service provider. An order has been requested to the amount of R362 000. Furthermore, they are awaiting feedback from the Department of Human Settlements regarding the request for additional funding in accordance with the funding application submitted.

#### **5.1.4 Jamestown: Housing (Phase 2, 3 & 4)**

The user department planned to spend R125 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the evaluation of the bids has been concluded and they are currently awaiting a Bid Evaluation Committee date.



### **5.1.5 Erf 7001 and other possible sites for mix-used development in Cloetesville**

The user department planned to spend R249 999 of the adjusted budget. No spending has been incurred to date. The user department indicated that the evaluation of the bids has been concluded and they are currently awaiting a Bid Evaluation Committee date.

### **5.1.6 Erf 64 Kylemore**

The user department planned to spend R50 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultant has been requested to submit a revised programme and cashflow projections. After the receipt and approval thereof, a new order will be obtained.

### **5.1.7 Northern Extension: Feasibility**

The user department planned to spend R500 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultant has been requested to submit a revised programme and cashflow projections. After the receipt and approval thereof, a new order will be obtained. Expenditure is anticipated to reflect during the next reporting period.

### **5.1.8 Enkanini Planning and Implementation**

The user department planned to spend R375 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a meeting was held with the Department of Human Settlements on 30 September 2021. The request was submitted to remove the project from the municipality's business plan due to the transferring department paying the contractor directly.

## **5.2 Community and Protection Services**

The Directorate planned to spend R3 194 596 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 820 504. This resulted in an under performance of R1 374 092. The projects that attributed to the under spending are as follows:

### **5.2.1 Upgrading of Parks**

The user department planned to spend R249 999 of the adjusted budget. No spending has been incurred to date. The user department indicated that existing tenders will be used to commence with the project. Orders to the amount of R319 597 have been issued. Furthermore, an improvement will be reflected during the next reporting period.

### **5.2.2 Integrated and Spray Parks**

The user department planned to spend R500 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that existing tenders will be used to upgrade the parks. Orders to the amount of R166 662 have been issued.

### **5.2.3 Vehicle Fleet (Disaster Management)**

The user department planned to spend R150 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a truck will be delivered before the end of October 2021. The unutilised funding will be transferred to other projects.

### **5.2.4 Law Enforcement Tools and Equipment**

The user department planned to spend R137 499 of the adjusted budget. No spending has been incurred to date. The user department indicated that the firearm tender has gone to the Bid Evaluation Committee and is pending submission to the Bid Adjudication Committee.

### **5.2.5 Workshop: Specialized equipment**

The user department planned to spend R100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the formal quotation for the mobile toilets is currently being advertised.

### **5.2.6 Jan Marais Nature Reserve: Upgrading and maintenance of the reserve**

The user department planned to spend R125 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender is being evaluated.

### **5.2.7 Papegaaiberg Nature Reserve**

The user department planned to spend R217 500 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project is a multi-year project emanating from 2017/18 and has been completed. As a result of this saving, the project will be removed during the Mid-year adjustment budget process.

### **5.2.8 Upgrade office space: Simonsberg Road**

The user department planned to spend R200 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the technical evaluation of the formal quotation has been submitted to the supply chain management unit.

### **5.2.9 Upgrade of Sport Facilities**

The user department planned to spend R150 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the technical evaluations have been submitted to the supply chain management unit for formal quotation 19/22 and 20/22. The electrical department have completed the costing pertaining to the lighting needs at Groendal sport facility.

## **5.3 Infrastructure Services**

The Directorate planned to spend R88 745 627 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R17 182 327. This resulted in an under performance of R71 563 300. The projects that attributed to the under spending are as follows:

### **5.3.1 Alternative Energy**

The user department planned to spend R3 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that Stellenbosch University was appointed to do a pre-feasibility study for the installation of rooftop photovoltaic on municipal buildings. A draft pre-feasibility report has been submitted to the municipality for comments. A meeting with the Director: Infrastructure services and the senior managers of the directorate, will be scheduled to discuss the latter. The revised report will be available on the 8th of October 2021. Based on the findings of the report and the scope of works a consultant will be appointed. The consultant will be responsible for the design, procurement, and project management of the project.

### **5.3.2 General Systems Improvements - Stellenbosch**

The user department planned to spend R2 697 101 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R395 198. The user department indicated that materials will be booked out from the stores including a 500KVA mini substation. An improvement will therefore be noted in the next reporting period.

### **5.3.3 Integrated National Electrification Programme**

The user department planned to spend R5 418 698 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 367 045. The user department indicated that the contractor is on site and is busy completing the electrification of Enkanini phase 2. The preliminary design has been completed for the bulk services. Orders to the amount of R2 458 776 have been loaded on the financial system.

### **5.3.4 Jan Marais Upgrade: Remove Existing Tx 1 and 2 and replace with 20MVA units**

The user department planned to spend R2 000 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the technical evaluation will be concluded by the 11<sup>th</sup> of October 2021.

### **5.3.5 Kwarantyn Sub cables: 11kV 3 core 185mmsq PILC(Table19) copper cabling, 3.8km**

The user department planned to spend R1 425 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R432 389. The user department indicated that an invoice to the amount of R1 471 813 have been received. An improvement will be reflected in the next reporting period.

### **5.3.6 Laterra Substation**

The user department planned to spend R2 092 887 of the adjusted budget. No spending has been incurred to date. The user department indicated that an invoice to the amount of R81 760 will be submitted for payment during October 2021.

### **5.3.7 Stellenbosch Idas Valley (166) FLISP ERF 9445**

The user department planned to spend R2 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the order has been requested. Payment will commence as soon as the green slips are received.

### **5.3.8 Kayamandi: Zone O (±711 services)**

The user department planned to spend R1 170 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender specifications were approved by the Bid Specifications Committee and the special conditions of the contract has been resolved to advertise the tender.

### **5.3.9 Bulk Water Supply Pipeline & Reservoir - Jamestown**

The user department planned to spend R2 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultants have been appointed. The accompanying tender will be re-advertised and is awaiting the Bid Specifications Committee for finalisation.

### **5.3.10 New Reservoir & Pipeline: Vlottenburg**

The user department planned to spend R9 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender has been cancelled and an increase in materials have been done. A new tender has been compiled and will serve before the Bid Specifications Committee as soon as possible.

### **5.3.11 New Reservoir Rosendal**

The user department planned to spend R2 100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a contractor is on site and an invoice to the amount of R717 492 has been received. An improvement will be noted during the next reporting period.

### **5.3.12 Upgrade of WWTW Wemmershoek**

The user department planned to spend R6 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a consultant is on site and an invoice to the amount of R2 427 365 has been received. An improvement will be noted during the next reporting period.

### **5.3.13 Upgrade of WWTW: Pniel & Decommissioning of Franschhoek**

The user department planned to spend R12 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 792 233. The user department indicated that this is a multi-year project, and the project is in progress. An invoice to the amount of R2 176 822 has been received. An improvement will be noted during the next reporting period.

### **5.3.14 Bridge Construction**

The user department planned to spend R6 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R96 405. The user department indicated that the procurement for the contractor is in progress and is awaiting the date for the Bid Adjudication Committee.

## **5.4 Corporate Services**

The Directorate planned to spend R5 544 445 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 445 288. This resulted in an under performance of R1 099 157. The projects that attributed to the under spending are as follows:

### **5.4.1 Structural improvements at the Van der Stel Sport grounds**

The user department planned to spend R650 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consulting architect is in the process of updating the plans to include the actual construction. The user department is awaiting the final tender documents.

### **5.4.2 Structural Upgrade: Heritage Building**

The user department planned to spend R451 749 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender specifications will be submitted to the Bid Specifications Committee.

### **5.4.3 Upgrading of New Office Space: Ryneveld Street**

The user department planned to spend R1 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R439 500. The user department indicated that all funds will be spent by the end of the current financial year.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**6. Investments and Borrowings**

**6.1 Investments**

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2021	Quarter 1		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	<u>NEDBANK</u>										
03/7881123974/...020	N#020	FIXED / 6 MTHS	4.640%	10-Aug-21	71 263 605.48	-	71 619 550.68	(71 619 550.68)	-	355 945.21	0.00
03/7881123974/...021	N#021	FIXED / 7 MTHS	4.820%	26-Nov-21	90 736 865.75	-	-	-	356 547.95	1 093 413.70	91 830 279.45
03/7881123974/...023	N#023	FIXED / 5 MTHS	4.770%	06-Dec-21	162 000 471.24	-	-	29 216 340.00	114 544.06	324 541.51	29 540 881.51
	<u>STANDARD BANK</u>						(71 619 550.68)	(42 403 210.68)	471 092.01	1 773 900.41	121 371 160.97
258489367-025	S#025	CALL ACCOUNT	3.500%			50 783 660.00	-	50 783 660.00	146 847.40	410 142.31	51 193 802.31
258489367-031	S#031	FIXED 3 MONTHS	4.250%	29-Jul-21	60 433 150.68	-	(60 635 826.63)	(60 635 826.63)	-	202 675.95	0.00
258489367-032	S#032	FIXED 3 MONTHS	4.875%	06-Dec-21	60 433 150.78	80 000 000.00	-	80 000 000.00	320 547.95	897 534.25	80 897 534.25
						130 783 660.00	(60 635 826.63)	70 147 833.37	467 395.35	1 510 352.50	132 091 336.56
<b>INVESTMENT TOTAL</b>					<b>222 433 622.01</b>	<b>160 000 000.00</b>	<b>(132 255 377.31)</b>	<b>27 744 622.69</b>	<b>938 487.36</b>	<b>3 284 252.92</b>	<b>253 462 487.52</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**6.2 Borrowings**

Lending Institution	Balance 1/07/2021	September 2021			Balance 30/09/2021	Percentage	(R'000)
		Received	Interest Capitalised	Capital Repayments			
DBSA @ 11.1%	13 424 569	-	-	-	13 424 569	11.10%	
DBSA @ 10.25%	40 314 325	-	-	-	40 314 325	10.25%	
DBSA @ 9.74%	73 446 495	-	-	-	73 446 495	9.74%	
NEBANK @ 9.70%	138 992 119	-	-	-	138 992 119	9.70%	
NEBANK @ 6.73%	102 779 511	-	-	-	102 779 511	6.73%	
	368 957 019	-	-	-	368 957 019		



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**7. Allocations and grant receipts and expenditure for the 1st Quarter of 2021/22**

OPERATING & CAPITAL GRANTS	TOTAL 2020/21	EXPECTED ALLOCATION	OPENING BALANCE 1 JULY 2021	CAPITAL DEBTORS	QUARTER 1 RECEIPTS	QUARTER 1 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 SEPTEMBER 2021
Unconditional Grant: Equitable Share	157 136 000	157 136 000	-	-	65 473 000	13 700 877	51 772 123
<b>Grand Total (Unconditional Grants)</b>	<b>157 136 000</b>	<b>157 136 000</b>	<b>-</b>	<b>-</b>	<b>65 473 000</b>	<b>13 700 877</b>	<b>51 772 123</b>
EPWP Integrated Grant for Municipalities	5 998 000	5 998 000	-	-	1 500 000	910 674	589 326
Local Government Financial Management Grant	1 550 000	1 550 000	-	-	1 550 000	262 905	1 287 095
Integrated National Electrification Programme (Municipal) Grant	18 000 000	18 000 000	-	-	8 000 000	1 367 045	6 632 955
Integrated Urban Development Grant	56 941 000	56 941 000	-	-	20 499 000	4 900 852	15 598 148
LGSETA Funding	-	-	-	76 360	-	-	(76 360)
DBSA Grant	-	-	-	1 981 528	2 000 000	-	18 472
Community Development Workers Operational Support Grant	38 000	38 000	-	-	-	-	-
Library Services: Conditional Grant	13 546 051	11 244 000	2 302 051	-	5 622 000	1 516 418	6 407 633
Human Settlements Development Grant	52 087 673	51 408 000	679 673	14 009 182	2 555 665	82 247	(10 856 091)
Title Deeds Restoration Grant	1 371 711	1 371 711	1 371 711	-	-	-	1 371 711
Municipal Accreditation and Capacity Building Grant	490 000	252 000	238 000	-	-	641	237 359
Financial Management Capacity Building Grant	414 751	250 000	164 751	-	-	-	164 751
Maintenance and Construction of Transport Infrastructure	4 950 000	4 950 000	-	-	-	-	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	4 337 700	1 000 000	3 337 700	-	-	-	3 337 700
Cape Winelands District Grant	500 000	500 000	-	-	500 000	500 000	-
Safety Initiative Implementation-whole of society approach (WOSA)	-	-	-	-	-	-	-
Cape Winelands District Tourism grant	-	-	-	-	-	-	-
Cape Winelands Disaster Grant	146 959	-	146 959	-	-	-	(146 959)
Development of Sport and Recreational Facilities	746 959	600 000	-	-	-	-	146 959
Blaauwklippen housing project	369 715	-	369 715	-	-	-	369 715
Housing consumer education	68 010	-	68 010	-	-	-	68 010
Khaya Lam Free Market Foundation	102 000	-	102 000	-	-	-	102 000
Other sources	288 184	-	288 184	-	-	-	288 184
Integrated Transport Planning Grant	600 000	-	600 000	-	-	-	600 000
National Lottery	307 361	-	307 361	-	-	-	307 361
<b>Grand total (Conditional Grants)</b>	<b>162 854 074</b>	<b>152 731 000</b>	<b>9 976 115</b>	<b>16 067 070</b>	<b>42 226 665</b>	<b>9 540 782</b>	<b>26 447 959</b>

It should be noted that the Department of Human Settlement currently owes the municipality grant funding to the amount of R10 856 091. Claims to the amount of R1 525 970 have been submitted during the quarter under review.

## 8. Personnel Expenditure

In terms of Section 66 of the MFMA, all expenditure incurred by the municipality on staff salaries, wages, allowances, and benefits must be reported to council.

Employee - Related Costs	Original Budget	Adjustments Budget	Quarter 1 Budget	Quarter 1 Actual
Basic Salary and Wages	358 787 703	358 787 703	79 974 262	82 604 436
Bonus	29 798 255	29 798 255	2 094 815	2 027 551
Acting and Post Related Allowances	1 745 660	1 745 660	282 348	113 020
Non Structured	37 166 979	37 166 979	7 658 189	8 082 422
Standby Allowance	13 511 760	13 511 760	3 397 183	2 981 180
Travel or Motor Vehicle	12 471 755	12 471 755	1 958 064	2 348 609
Accommodation, Travel and Incidental	441 812	441 812	-	959
Bargaining Council	247 599	247 599	47 843	77 579
Cellular and Telephone	1 279 522	1 279 522	367 384	474 851
Current Service Cost	5 935 660	5 935 660	1 483 914	2 302 232
Essential User	750 919	750 919	179 151	162 370
Entertainment	94 283	94 283	23 571	-
Fire Brigade	3 237 130	3 237 130	625 600	684 260
Group Life Insurance	4 872 537	4 872 537	785 446	1 134 642
Housing Benefits	3 594 264	3 594 264	719 906	691 565
Interest Cost	22 609 511	22 609 511	5 652 378	-
Leave Gratuity	-	-	-	-
Leave Pay	2 538 403	2 538 403	470 485	1 117 500
Long Term Service Awards	1 205 762	1 205 762	301 440	-
Medical	31 650 226	31 650 226	5 270 106	6 372 073
Non-pensionable	1 032 821	1 032 821	246 008	15 000
Pension	65 237 329	65 237 329	10 718 056	12 979 815
Scarcity Allowance	1 857 480	1 857 480	488 235	172 273
Shift Additional Remuneration	2 289 690	2 289 690	572 414	1 107 895
Structured	1 785 922	1 785 922	529 279	500 507
Unemployment Insurance	3 315 315	3 315 315	530 805	661 463
<b>Totals</b>	<b>607 458 297</b>	<b>607 458 297</b>	<b>124 376 882</b>	<b>126 612 202</b>

During the first quarter of the financial year the directorates spent R2 235 320, 2% more than the planned expenditure of R124 376 882.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**9. Withdrawals**

<i>Consolidated Quarterly Report for period 01/07/2021 to 30/09/2021</i>				
<b>Date</b>	<b>Payee</b>	<b>Amount in R'000</b>	<b>Description and Purpose (including section reference e.g. sec 11(f))</b>	<b>Authorised by (name)</b>
Monthly	Provincial Government Western Cape	8 521 519	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly	WECLOGO Group Insurance and Sanlam Group Insurance	1 345 322	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	160 000 000	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accounting Officer (Municipal Manager)

### 10. Cost Containment Reporting

Measures	Cost Containment In - Year Report									
	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD		Total YTD Actual	Saving/ (Over spending)	
			Budget	Actual		Total YTD Budget	Total YTD Actual			
Use of consultants	49 574 016.00	49 355 405.00	5 907 618.00	2 303 793.78	3 603 824.22	5 907 618.00	2 303 793.78	3 603 824.22	3 603 824.22	
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-	
Accommodation, Travel and Incidental costs	18 529 493.00	18 649 493.00	3 322 692.00	3 441 975.88	-	3 322 692.00	3 441 975.88	-	119 283.88	
Sponsorships, events and catering	1 697 972.00	1 697 972.00	417 991.00	43 210.52	374 780.48	417 991.00	43 210.52	374 780.48	374 780.48	
Communication	15 639 134.00	14 639 134.00	1 556 296.00	2 159 523.67	-	1 556 296.00	2 159 523.67	-	603 227.67	
Other related expenditure items	41 622 591.00	41 622 591.00	7 438 232.00	9 690 824.00	-	7 438 232.00	9 690 824.00	-	2 252 592.00	
<b>Grand Total</b>	<b>R127 063 206.00</b>	<b>R125 964 595.00</b>	<b>R18 642 829.00</b>	<b>R17 639 327.85</b>	<b>R1 003 501.15</b>	<b>R18 642 829.00</b>	<b>R17 639 327.85</b>	<b>R1 003 501.15</b>	<b>R1 003 501.15</b>	

The largest year to date overspending was noted for other related expenditure items of which the largest component relates to non-structured overtime.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

Item for report	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD		Saving/ (Overspending)
				Budget	Actual		Total YTD Budget	Total YTD Actual	
	Business and Advisory:Accounting and Auditing	1 045 000.00	965 000.00	65 750.00	77 875.00	-	65 750.00	77 875.00	-
	Business and Advisory:Audit Committee	7 607 705.00	7 587 705.00	1 001 610.00	921 783.62	79 826.38	1 001 610.00	921 783.62	79 826.38
	Business and Advisory:Business and Financial Manag								
	Business and Advisory:Commissions and Committees								
	Business and Advisory:Communications	8 100.00	8 100.00						
	Business and Advisory:Human Resources	315 462.00	315 462.00						
	Business and Advisory:Occupational Health and Safe								
	Business and Advisory:Organisational	200 000.00	200 000.00						
	Business and Advisory:Project Management	24 354 774.00	24 236 163.00	4 079 596.00	664 119.87	3 415 476.13	4 079 596.00	664 119.87	3 415 476.13
	Business and Advisory:Research and Advisory	3 536 506.00	3 536 506.00		158 304.35	158 304.35		158 304.35	158 304.35
	Business and Advisory:Qualification Verification								
	Business and Advisory:Quality Control								
	Business and Advisory:Valuer and Assessors	2 604 045.00	2 604 045.00	555 555.00	481 710.94	73 844.06	555 555.00	481 710.94	73 844.06
	Business and Advisory:Forensic Investigators	100 000.00	100 000.00						
	Infrastructure and Planning:Architectural	50 000.00	50 000.00						
	Engineering:Civil								
	Engineering:Structural	210 950.00	210 950.00	52 737.00		52 737.00			52 737.00
	Infrastructure and Planning:Land and Quantity Surv								
	Laboratory Services:Water	1 974 474.00	1 974 474.00						
	Legal Cost:Legal Advice and Litigation	7 100 000.00	7 100 000.00	150 708.00		150 708.00			150 708.00
	Legal Cost:Issue of Summons	467 000.00	467 000.00	1 662.00		1 662.00			1 662.00
	N/A								
	Allowances:Travel or Motor Vehicle	120 000.00	120 000.00	30 000.00		30 000.00			30 000.00
	Allowances:Travel or Motor Vehicle	240 000.00	240 000.00	60 000.00		60 000.00			60 000.00
	Allowances:Accommodation, Travel and Incidental								
	Allowances:Travel or Motor Vehicle	139 200.00	139 200.00						
	Allowances:Travel or Motor Vehicle								
	Allowances:Accommodation, Travel and Incidental								
	Allowances:Travel or Motor Vehicle	18 654.00	18 654.00						
	Allowances:Accommodation, Travel and Incidental								
	Allowances:Travel or Motor Vehicle	423 158.00	423 158.00		959.33	959.33		959.33	959.33
	Allowances:Accommodation, Travel and Incidental	11 792 555.00	11 792 555.00	1 508 451.00	2 347 621.58	839 170.58	1 508 451.00	2 347 621.58	839 170.58
	Allowances:Travel or Motor Vehicle								
	Allowances and Service Related Benefits:Travelling								
	Allowances and Service Related Benefits:Travelling	286 814.00	286 814.00	71 703.00		71 703.00			71 703.00
	Allowances and Service Related Benefits:Travelling	229 452.00	229 452.00	57 363.00		57 363.00			57 363.00
	Allowances and Service Related Benefits:Travelling	1 722 532.00	1 722 532.00	430 632.00		430 632.00			430 632.00
	Allowances and Service Related Benefits:Travelling	2 906 065.00	2 906 065.00	1 093 395.00		1 093 395.00			1 093 395.00
	Travel Agency and Visa's								
	Travel and Subsistence:Domestic:Accommodation	3 000.00	3 000.00						
	Travel and Subsistence:Domestic:Daily Allowance	4 000.00	4 000.00						
	Travel and Subsistence:Domestic:Food and Beverage (Served)	157 953.00	197 953.00	2 576.00		2 576.00			2 576.00
	Travel and Subsistence:Domestic:Incidental Cost	7 150.00	7 150.00	1 030.00		1 030.00			1 030.00
	Travel and Subsistence:Domestic:Transport without Operator:Car Rental	21 650.00	21 650.00	3 330.00		3 330.00			3 330.00
	Travel and Subsistence:Domestic:Transport with Operator:Other Transport Provider	314 810.00	394 810.00	60 212.00		60 212.00			60 212.00
	Travel and Subsistence:Domestic:Transport with Operator:Public Transport:Air Transport	142 500.00	142 500.00	4 000.00		4 000.00			4 000.00



## 11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

### WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q1 First Quarter

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	394 484	423 633	423 633	28 984	159 720	109 468	50 252	46%	423 633
Service charges	933 434	1 156 097	1 156 097	105 485	296 287	260 603	35 684	14%	1 156 097
Investment revenue	19 515	13 200	13 200	1 318	2 881	6 966	(4 084)	-59%	13 200
Transfers and subsidies	194 790	204 313	204 313	573	66 583	69 387	(2 803)	-4%	204 313
Other own revenue	172 662	222 808	222 808	4 807	13 755	51 301	(37 546)	-73%	222 808
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 714 885</b>	<b>2 020 051</b>	<b>2 020 051</b>	<b>141 167</b>	<b>539 226</b>	<b>497 724</b>	<b>41 502</b>	<b>8%</b>	<b>2 020 051</b>
Employee costs	558 718	607 458	607 458	49 153	126 612	124 377	2 235	2%	607 458
Remuneration of Councilors	18 411	21 978	21 978	1 541	4 623	5 541	(918)	-17%	21 978
Depreciation & asset impairment	189 752	211 541	211 541	-	-	-	-	-	211 541
Finance charges	37 635	43 842	43 842	-	-	-	-	-	43 842
Materials and bulk purchases	488 853	577 332	577 155	68 785	134 667	99 347	35 320	36%	577 155
Transfers and subsidies	11 010	13 600	13 606	7 358	10 929	3 279	7 650	233%	13 606
Other expenditure	506 387	541 739	541 910	24 163	55 033	56 964	(1 931)	-3%	541 910
<b>Total Expenditure</b>	<b>1 810 765</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>151 000</b>	<b>331 864</b>	<b>289 507</b>	<b>42 356</b>	<b>15%</b>	<b>2 017 490</b>
<b>Surplus/(Deficit)</b>	<b>(95 879)</b>	<b>2 560</b>	<b>2 560</b>	<b>(9 833)</b>	<b>207 362</b>	<b>208 217</b>	<b>(855)</b>	<b>-0%</b>	<b>2 560</b>
Transfers and subsidies - capital (monetary allocations)	69 847	105 554	109 594	-	803	20 888	(20 086)	-96%	109 594
Contributions & Contributed assets	13 798	-	-	53	2 360	-	2 360	#DIV/0!	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>	<b>(18 580)</b>	<b>-8%</b>	<b>112 155</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>	<b>(18 580)</b>	<b>-8%</b>	<b>112 155</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>392 412</b>	<b>406 054</b>	<b>471 680</b>	<b>19 779</b>	<b>23 615</b>	<b>100 009</b>	<b>(76 395)</b>	<b>-76%</b>	<b>471 680</b>
Capital transfers recognised	10 933	105 554	109 594	5 550	6 353	24 616	(18 264)	-74%	109 594
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	141 384	144 000	152 862	6 997	7 044	34 830	(27 786)	-80%	152 862
Internally generated funds	237 901	156 500	209 224	7 232	10 218	40 563	(30 345)	-75%	209 224
<b>Total sources of capital funds</b>	<b>390 219</b>	<b>406 054</b>	<b>471 680</b>	<b>19 779</b>	<b>23 615</b>	<b>100 009</b>	<b>(76 395)</b>	<b>-76%</b>	<b>471 680</b>
<b>Financial position</b>									
Total current assets	1 249 355	1 017 900	956 481	-	135 679	-	-	-	956 481
Total non current assets	5 882 750	5 865 071	5 930 697	-	23 615	-	-	-	5 930 697
Total current liabilities	1 036 340	878 732	878 899	-	(22 285)	-	-	-	878 899
Total non current liabilities	679 818	804 086	804 086	-	334 733	-	-	-	804 086
<b>Community wealth/Equity</b>	<b>5 428 180</b>	<b>5 200 152</b>	<b>5 204 193</b>	<b>-</b>	<b>(363 679)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 204 193</b>
<b>Cash flows</b>									
Net cash from (used) operating	(2 471 251)	305 862	305 862	(177 269)	(657 012)	116 525	773 537	664%	305 862
Net cash from (used) investing	-	-	(471 680)	-	-	-	-	-	-
Net cash from (used) financing	-	-	144 000	-	-	-	-	-	-
<b>Cash/cash equivalents at the month/year end</b>	<b>(2 056 180)</b>	<b>721 104</b>	<b>397 464</b>	<b>-</b>	<b>(657 012)</b>	<b>535 807</b>	<b>1 192 820</b>	<b>223%</b>	<b>305 862</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	95 509	45 077	6 838	194 097	-	-	-	-	341 522
<b>Creditors Age Analysis</b>									
Total Creditors	35 438	-	-	-	-	-	-	-	35 438

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

**WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter**

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		500 318	513 180	513 180	31 588	190 429	142 188	48 240	34%	513 180
Executive and council		567	1 061	1 061	13	40	217	(177)	-82%	1 061
Finance and administration		499 751	512 119	512 119	31 575	190 389	141 971	48 418	34%	512 119
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		156 035	203 081	204 521	2 316	7 701	45 942	(38 241)	-83%	204 521
Community and social services		14 163	15 436	15 436	145	2 358	1 949	409	21%	15 436
Sport and recreation		3 190	1 658	1 658	1	1	251	(250)	-100%	1 658
Public safety		127 462	171 533	171 533	1 579	3 383	41 754	(38 371)	-92%	171 533
Housing		11 220	14 455	15 895	591	1 959	1 989	(29)	-1%	15 895
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54 471	121 921	124 521	824	3 183	28 401	(25 218)	-89%	124 521
Planning and development		25 149	115 023	117 623	512	1 972	28 297	(26 326)	-93%	117 623
Road transport		28 464	5 911	5 911	281	1 164	2	1 162	48811%	5 911
Environmental protection		858	987	987	30	47	101	(54)	-53%	987
<i>Trading services</i>		1 087 498	1 287 310	1 287 310	106 484	341 049	302 054	38 995	13%	1 287 310
Energy sources		674 806	842 934	842 934	82 381	226 457	197 856	28 600	14%	842 934
Water management		155 977	172 558	172 558	9 975	27 876	33 166	(5 290)	-16%	172 558
Waste water management		150 252	150 230	150 230	8 159	44 595	37 177	7 418	20%	150 230
Waste management		106 463	121 589	121 589	5 969	42 121	33 854	8 267	24%	121 589
<i>Other</i>	<b>4</b>	<b>209</b>	<b>112</b>	<b>112</b>	<b>9</b>	<b>27</b>	<b>28</b>	<b>(0)</b>	<b>0%</b>	<b>112</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>1 798 531</b>	<b>2 125 605</b>	<b>2 129 645</b>	<b>141 220</b>	<b>542 389</b>	<b>518 613</b>	<b>23 776</b>	<b>5%</b>	<b>2 129 645</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		294 971	344 570	344 570	18 742	64 306	66 657	(2 351)	-4%	344 570
Executive and council		49 546	55 384	55 384	3 697	10 424	10 409	15	0%	55 384
Finance and administration		233 815	275 761	275 761	14 423	52 428	55 003	(2 575)	-5%	275 761
Internal audit		11 610	13 425	13 425	621	1 453	1 245	209	17%	13 425
<i>Community and public safety</i>		395 287	367 326	367 556	19 567	50 295	47 226	3 069	6%	367 556
Community and social services		35 935	43 177	43 307	2 251	9 034	5 237	3 797	73%	43 307
Sport and recreation		48 913	53 696	53 560	3 099	7 177	4 570	2 607	57%	53 560
Public safety		276 350	236 448	236 448	11 992	28 987	31 705	(2 718)	-9%	236 448
Housing		34 089	34 003	34 240	2 226	5 097	5 714	(617)	-11%	34 240
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		185 722	236 611	236 380	15 739	30 024	28 641	1 383	5%	236 380
Planning and development		73 620	105 250	105 019	11 657	19 782	18 469	1 313	7%	105 019
Road transport		94 131	99 836	99 836	2 682	7 350	7 391	(41)	-1%	99 836
Environmental protection		17 971	31 526	31 526	1 401	2 893	2 781	111	4%	31 526
<i>Trading services</i>		934 685	1 068 933	1 068 933	96 952	187 239	146 983	40 256	27%	1 068 933
Energy sources		524 625	610 888	612 007	70 702	140 775	101 677	39 099	38%	612 007
Water management		132 484	127 577	127 177	4 466	9 627	13 668	(4 041)	-30%	127 177
Waste water management		160 856	182 682	182 082	7 707	18 230	16 493	1 737	11%	182 082
Waste management		116 721	147 785	147 666	14 077	18 606	15 146	3 460	23%	147 666
<i>Other</i>		100	50	50	-	-	-	-	-	50
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 810 765</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>151 000</b>	<b>331 864</b>	<b>289 507</b>	<b>42 356</b>	<b>15%</b>	<b>2 017 490</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>	<b>(18 580)</b>	<b>-8%</b>	<b>112 155</b>

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.



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**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) - Q1 First**

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		22 898	30 454	34 494	1 129	4 364	5 274	(910)	-17.3%	34 494
Vote 3 - INFRASTRUCTURE SERVICES		1 120 795	1 394 599	1 394 599	106 620	341 951	327 632	14 319	4.4%	1 394 599
Vote 4 - COMMUNITY AND PROTECTION SERVICES		145 285	190 526	190 526	2 012	6 216	44 054	(37 839)	-85.9%	190 526
Vote 5 - CORPORATE SERVICES		6 186	6 339	6 339	331	1 101	1 467	(366)	-25.0%	6 339
Vote 6 - FINANCIAL SERVICES		492 034	503 686	503 686	31 128	188 758	140 185	48 572	34.6%	503 686
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 787 198</b>	<b>2 125 605</b>	<b>2 129 645</b>	<b>141 220</b>	<b>542 389</b>	<b>518 613</b>	<b>23 776</b>	<b>4.6%</b>	<b>2 129 645</b>
<b>Expenditure by Vote</b>										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	31 400	39 989	39 989	2 367	5 775	5 782	(8)	-0.1%	39 989
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		81 249	100 875	100 875	12 028	20 557	17 009	3 548	20.9%	100 875
Vote 3 - INFRASTRUCTURE SERVICES		1 042 938	1 188 821	1 188 821	99 719	194 469	158 222	36 247	22.9%	1 188 821
Vote 4 - COMMUNITY AND PROTECTION SERVICES		386 385	374 481	374 481	19 707	50 876	45 784	5 093	11.1%	374 481
Vote 5 - CORPORATE SERVICES		158 403	198 283	198 283	8 432	34 306	41 476	(7 170)	-17.3%	198 283
Vote 6 - FINANCIAL SERVICES		110 063	115 042	115 042	8 748	25 881	21 234	4 646	21.9%	115 042
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 810 438</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>151 000</b>	<b>331 864</b>	<b>289 507</b>	<b>42 356</b>	<b>14.6%</b>	<b>2 017 490</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>(23 240)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>	<b>(18 580)</b>	<b>-8.1%</b>	<b>112 155</b>

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; Infrastructure Services; Community and Protection Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by Council on the municipal vote level.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		394 484	423 633	423 633	28 984	159 720	109 468	50 252	46%	423 633
Service charges - electricity revenue		633 220	787 275	787 275	82 241	211 991	184 235	27 756	15%	787 275
Service charges - water revenue		134 426	166 400	166 400	9 336	25 914	32 370	(6 456)	-20%	166 400
Service charges - sanitation revenue		92 639	114 485	114 485	8 054	29 963	23 135	6 828	30%	114 485
Service charges - refuse revenue		73 150	87 936	87 936	5 854	28 419	20 864	7 556	36%	87 936
Rental of facilities and equipment		11 005	11 175	11 175	759	2 444	2 518	(74)	-3%	11 175
Interest earned - external investments		19 515	13 200	13 200	1 318	2 881	6 966	(4 084)	-59%	13 200
Interest earned - outstanding debtors		10 637	14 034	14 034	960	2 754	2 504	250	10%	14 034
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108 943	147 425	147 425	526	1 053	36 836	(35 784)	-97%	147 425
Licences and permits		6 810	5 778	5 778	1 049	1 998	515	1 483	288%	5 778
Agency services		3 248	3 077	3 077	259	700	285	415	146%	3 077
Transfers and subsidies		194 790	204 313	204 313	573	66 583	69 387	(2 803)	-4%	204 313
Other revenue		30 601	41 319	41 319	1 254	4 767	8 642	(3 875)	-45%	41 319
Gains		1 418	-	-	-	38	-	38	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 714 885</b>	<b>2 020 051</b>	<b>2 020 051</b>	<b>141 167</b>	<b>539 226</b>	<b>497 724</b>	<b>41 502</b>	<b>8%</b>	<b>2 020 051</b>
<b>Expenditure By Type</b>										
Employee related costs		558 718	607 458	607 458	49 153	126 612	124 377	2 235	2%	607 458
Remuneration of councillors		18 411	21 978	21 978	1 541	4 623	5 541	(918)	-17%	21 978
Debt impairment		108 782	103 900	103 900	191	191	1 145	(953)	-83%	103 900
Depreciation & asset impairment		189 752	211 541	211 541	-	-	-	-	-	211 541
Finance charges		37 635	43 842	43 842	-	-	-	-	-	43 842
Bulk purchases - electricity		453 758	507 699	507 699	65 286	129 255	92 309	36 946	40%	507 699
Inventory consumed		35 095	69 632	69 455	3 499	5 412	7 038	(1 626)	-23%	69 455
Contracted services		228 441	277 481	277 188	15 663	21 873	25 840	(3 967)	-15%	277 188
Transfers and subsidies		11 010	13 600	13 606	7 358	10 929	3 279	7 650	233%	13 606
Other expenditure		168 553	160 358	160 822	8 309	32 965	29 979	2 986	10%	160 822
Losses		610	-	-	-	4	-	4	#DIV/0!	-
<b>Total Expenditure</b>		<b>1 810 765</b>	<b>2 017 490</b>	<b>2 017 490</b>	<b>151 000</b>	<b>331 864</b>	<b>289 507</b>	<b>42 356</b>	<b>15%</b>	<b>2 017 490</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		69 847	105 554	109 594	-	803	20 888	(20 086)	(0)	109 594
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		13 658	-	-	53	2 360	-	2 360	#DIV/0!	-
Transfers and subsidies - capital (in-kind - all)		141	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>			<b>112 155</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>			<b>112 155</b>
Atributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>			<b>112 155</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(12 234)</b>	<b>108 114</b>	<b>112 155</b>	<b>(9 780)</b>	<b>210 525</b>	<b>229 105</b>			<b>112 155</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q1 First Quarter

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		34	44	44	-	-	11	(11)	-100%	44
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		134	2 685	6 785	-	-	102	(102)	-100%	6 785
Vote 3 - INFRASTRUCTURE SERVICES		67 258	73 879	236 066	726	1 260	21 326	(20 066)	-94%	88 943
Vote 4 - COMMUNITY AND PROTECTION SERVICES		19 165	8 850	17 416	949	949	1 828	(879)	-48%	11 709
Vote 5 - CORPORATE SERVICES		6 362	13 900	21 382	-	440	2 328	(1 888)	-81%	16 541
Vote 6 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>92 954</b>	<b>99 358</b>	<b>281 693</b>	<b>1 675</b>	<b>2 648</b>	<b>25 595</b>	<b>(22 946)</b>	<b>-90%</b>	<b>124 022</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		8 765	8 829	10 487	123	123	2 143	(2 021)	-94%	10 487
Vote 3 - INFRASTRUCTURE SERVICES		212 956	268 636	151 947	15 000	15 923	67 682	(51 760)	-76%	299 070
Vote 4 - COMMUNITY AND PROTECTION SERVICES		12 454	15 174	16 561	872	872	1 367	(495)	-36%	22 268
Vote 5 - CORPORATE SERVICES		62 471	13 657	10 591	2 080	4 006	3 217	789	25%	15 432
Vote 6 - FINANCIAL SERVICES		2 821	200	400	30	44	6	38	630%	400
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>299 458</b>	<b>306 696</b>	<b>189 987</b>	<b>18 104</b>	<b>20 966</b>	<b>74 415</b>	<b>(53 448)</b>	<b>-72%</b>	<b>347 658</b>
<b>Total Capital Expenditure</b>	3	<b>392 412</b>	<b>406 054</b>	<b>471 680</b>	<b>19 779</b>	<b>23 615</b>	<b>100 009</b>	<b>(76 395)</b>	<b>-76%</b>	<b>471 680</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		71 688	28 001	32 418	2 110	4 489	5 561	(1 072)	-19%	32 418
Executive and council		34	44	44	-	-	11	(11)	-100%	44
Finance and administration		71 654	27 957	32 374	2 110	4 489	5 550	(1 061)	-19%	32 374
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		34 853	25 844	36 706	1 486	1 486	4 481	(2 996)	-67%	36 706
Community and social services		2 299	2 155	2 396	29	29	441	(412)	-93%	2 396
Sport and recreation		13 333	4 900	8 832	935	935	1 476	(542)	-37%	8 832
Public safety		12 775	10 395	15 610	507	507	485	22	5%	15 610
Housing		6 446	8 394	9 888	15	15	2 079	(2 064)	-99%	9 888
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		93 728	105 037	119 370	2 669	3 202	24 097	(20 894)	-87%	119 370
Planning and development		25 851	45 863	51 183	721	1 256	9 035	(7 780)	-86%	51 183
Road transport		66 314	52 800	61 450	1 598	1 598	14 320	(12 722)	-89%	61 450
Environmental protection		1 764	6 374	6 737	350	350	742	(393)	-53%	6 737
<b>Trading services</b>		192 142	247 172	283 187	13 515	14 437	65 870	(51 432)	-78%	283 187
Energy sources		37 838	74 748	79 519	3 376	4 299	19 548	(15 249)	-78%	79 519
Water management		35 607	79 850	99 689	5 088	5 088	22 796	(17 710)	-78%	99 689
Waste water management		108 612	84 700	96 056	4 901	4 901	21 520	(16 619)	-77%	96 056
Waste management		10 085	7 874	7 923	151	151	2 006	(1 854)	-92%	7 923
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>392 412</b>	<b>406 054</b>	<b>471 680</b>	<b>19 779</b>	<b>23 615</b>	<b>100 009</b>	<b>(76 395)</b>	<b>-76%</b>	<b>471 680</b>
<b>Funded by:</b>										
National Government		3 486	70 386	70 386	5 485	6 268	18 096	(11 829)	-65%	70 386
Provincial Government		7 447	35 168	39 208	85	85	6 520	(6 435)	-99%	39 208
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>10 933</b>	<b>105 554</b>	<b>109 594</b>	<b>5 550</b>	<b>6 353</b>	<b>24 616</b>	<b>(18 264)</b>	<b>-74%</b>	<b>109 594</b>
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	5	141 384	144 000	152 862	6 997	7 044	34 830	(27 786)	-80%	152 862
<b>Internally generated funds</b>	6	237 901	156 500	209 224	7 232	10 218	40 563	(30 345)	-75%	209 224
<b>Total Capital Funding</b>		<b>390 219</b>	<b>406 054</b>	<b>471 680</b>	<b>19 779</b>	<b>23 615</b>	<b>100 009</b>	<b>(76 395)</b>	<b>-76%</b>	<b>471 680</b>

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

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**Table C6: Monthly Budget Statement – Financial Position**

**WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter**

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		127 636	20 248	(41 348)	(122 912)	(41 348)
Call investment deposits		222 434	396 045	396 045	30 090	396 045
Consumer debtors		174 022	324 388	324 388	58 252	324 388
Other debtors		671 948	213 145	213 145	173 885	213 145
Current portion of long-term receivables		-	-	-	-	-
Inventory		53 315	64 074	64 251	(3 636)	64 251
<b>Total current assets</b>		<b>1 249 355</b>	<b>1 017 900</b>	<b>956 481</b>	<b>135 679</b>	<b>956 481</b>
<b>Non current assets</b>						
Long-term receivables		(3 474)	(3 432)	(3 432)	-	(3 432)
Investments		-	-	-	-	-
Investment property		412 396	412 254	412 254	-	412 254
Investments in Associate		-	-	-	-	-
Property, plant and equipment		5 456 160	5 437 921	5 503 547	23 615	5 503 547
Agricultural		-	-	-	-	-
Biological assets		6 321	6 321	6 321	-	6 321
Intangible assets		9 639	8 056	8 056	-	8 056
Other non-current assets		1 708	3 951	3 951	-	3 951
<b>Total non current assets</b>		<b>5 882 750</b>	<b>5 865 071</b>	<b>5 930 697</b>	<b>23 615</b>	<b>5 930 697</b>
<b>TOTAL ASSETS</b>		<b>7 132 105</b>	<b>6 882 971</b>	<b>6 887 178</b>	<b>159 294</b>	<b>6 887 178</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		34 224	36 154	36 154	34 224	36 154
Consumer deposits		21 008	19 757	19 757	354	19 757
Trade and other payables		924 042	767 715	767 882	(56 022)	767 882
Provisions		57 067	55 106	55 106	(841)	55 106
<b>Total current liabilities</b>		<b>1 036 340</b>	<b>878 732</b>	<b>878 899</b>	<b>(22 285)</b>	<b>878 899</b>
<b>Non current liabilities</b>						
Borrowing		338 473	499 164	499 164	334 733	499 164
Provisions		341 346	304 922	304 922	-	304 922
<b>Total non current liabilities</b>		<b>679 818</b>	<b>804 086</b>	<b>804 086</b>	<b>334 733</b>	<b>804 086</b>
<b>TOTAL LIABILITIES</b>		<b>1 716 159</b>	<b>1 682 818</b>	<b>1 682 985</b>	<b>312 448</b>	<b>1 682 985</b>
<b>NET ASSETS</b>	2	<b>5 415 947</b>	<b>5 200 152</b>	<b>5 204 193</b>	<b>(153 154)</b>	<b>5 204 193</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		5 639 366	5 200 152	5 204 193	(363 679)	5 204 193
Reserves		(211 185)	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>5 428 180</b>	<b>5 200 152</b>	<b>5 204 193</b>	<b>(363 679)</b>	<b>5 204 193</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		(1 717 894)	406 687	406 687	(97 401)	(416 356)	101 672	(518 028)	-510%	406 687
Service charges		(615 175)	1 141 264	1 141 264	(75 687)	(214 476)	284 236	(498 712)	-175%	1 141 264
Other revenue		(6 325)	84 334	84 334	(650)	(2 113)	18 454	(20 567)	-111%	84 334
Government - operating		(70 041)	250 764	250 764	-	(1 500)	96 631	(98 131)	-102%	250 764
Government - capital		(5 000)	58 541	58 541	-	(20 499)	20 799	(41 298)	-199%	58 541
Interest		(2 307)	13 200	13 200	(268)	(535)	6 966	(7 501)	-108%	13 200
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(54 509)	(1 648 929)	(1 648 929)	(3 263)	(1 532)	(412 232)	(410 700)	100%	(1 648 929)
Finance charges		-	-	-	-	-	-	-	-	-
Transfers and Grants		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>(2 471 251)</b>	<b>305 862</b>	<b>305 862</b>	<b>(177 269)</b>	<b>(657 012)</b>	<b>116 525</b>	<b>773 537</b>	<b>664%</b>	<b>305 862</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	-	(471 680)	-	-	-	-	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>(471 680)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	144 000	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>144 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2 471 251)</b>	<b>305 862</b>	<b>(21 819)</b>	<b>(177 269)</b>	<b>(657 012)</b>	<b>116 525</b>			<b>305 862</b>
Cash/cash equivalents at beginning:		415 072	415 242	419 283		-	419 283			-
Cash/cash equivalents at month/year end:		(2 056 180)	721 104	397 464		(657 012)	535 807			305 862

## 12. Supporting Documentation

### Debtors Age Analysis

#### Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.l.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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 962	2 508	2 703	83 943	-	-	-	-	100 116	83 943	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	54 857	1 985	1 682	14 353	-	-	-	-	72 877	14 353	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 520	32 276	766	27 930	-	-	-	-	78 491	27 930	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 298	3 284	671	21 563	-	-	-	-	31 815	21 563	-	-
Receivables from Exchange Transactions - Waste Management	1600	4 470	4 622	484	25 402	-	-	-	-	34 979	25 402	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	459	175	152	9 964	-	-	-	-	10 750	9 964	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	943	229	360	10 943	-	-	-	-	12 494	10 943	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>95 509</b>	<b>45 077</b>	<b>6 838</b>	<b>194 097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341 522</b>	<b>194 097</b>	<b>-</b>	<b>-</b>
2020/21 - totals only													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	5 046	7 518	863	2 170	-	-	-	-	15 596	2 170	-	-
Commercial	2300	19 228	3 800	209	16 425	-	-	-	-	39 661	16 425	-	-
Households	2400	49 768	27 258	4 581	148 554	-	-	-	-	230 162	148 554	-	-
Other	2500	21 467	6 502	1 186	26 949	-	-	-	-	58 104	26 949	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>95 509</b>	<b>45 077</b>	<b>6 838</b>	<b>194 097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341 522</b>	<b>194 097</b>	<b>-</b>	<b>-</b>

### Creditors Age Analysis

#### Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

Description	NT Code	Budget Year 2021/22								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7 123	-	-	-	-	-	-	-	7 123
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	28 315	-	-	-	-	-	-	-	28 315
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>35 438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35 438</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**Investments and Borrowings**

**Supporting Table SC5: Monthly Budget Statement – Investment Portfolio**

**WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter**

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									
<b>Municipality</b>									
N#020		6M	Deposits - Ban	10/08/2021		4.64%	0	-	0
N#021		7M	Deposits - Ban	26/11/2021	357	4.82%	91 474	-	91 830
S#031		3M	Deposits - Ban	29/07/2021		4.25%	0	-	0
N#023		5M	Deposits - Ban	06/12/2021	115	4.77%	29 426	-	29 541
S#025		CALL ACCOU	Deposits - Ban	08/07/2022	147	3.50%	51 047	-	51 194
S#032		5M	Deposits - Ban	06/12/2021	321	4.88%	80 577	-	80 898
<b>Municipality sub-total</b>					<b>938</b>		<b>252 524</b>	<b>-</b>	<b>253 462</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>938</b>		<b>252 524</b>	<b>-</b>	<b>253 462</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		178 568	169 239	169 239	-	68 523	62 524	5 999	9.6%	164 684
Operational Revenue:General Revenue:Equitable Share		170 632	157 136	157 136	-	65 473	61 222	4 251	6.9%	157 136
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		4 961	5 998	5 998	-	1 500	914	586	64.1%	5 998
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	-	1 550	388	1 162	300.0%	1 550
Integrated Urban Development Grant		1 425	4 555	4 555	-	-	-	-	-	-
<b>Provincial Government:</b>		23 858	34 574	34 574	-	5 622	5 599	23	0.4%	34 574
Community Development Workers Operational Support Grant		56	38	38	-	-	-	-	-	-
Human Settlements Development Grant		10 242	17 940	17 940	-	-	5 599	(5 599)	-100.0%	34 574
Financial Management Capacity Building Grant	4	300	250	250	-	-	-	-	-	-
Libraries, Archives and Museums	4	13 022	11 144	11 144	-	5 622	-	5 622	#DIV/0!	-
Local Government Support Grant	4	-	-	-	-	-	-	-	-	-
LGSETA Bursary Fund	4	-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant	4	-	-	-	-	-	-	-	-	-
LG Graduate Internship Grant	4	-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	4	-	4 950	4 950	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	4	238	252	252	-	-	-	-	-	-
<b>District Municipality:</b>		540	500	500	-	500	125	(125)	(0)	500
All Grants		440	-	-	-	-	125	(125)	-100.0%	500
Cape Winelands District Grant Long Term Financial Plan		-	500	500	-	500	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA):Opening Balance		-	-	-	-	-	-	-	-	-
Tourism		100	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		143	-	-	-	2 000	-	2 000	#DIV/0!	-
Departmental Agencies and Accounts		139	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	2 000	-	2 000	#DIV/0!	-
LG SETA Bursary Fund		4	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	203 109	204 313	204 313	-	76 645	68 248	7 897	11.6%	199 758
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		57 481	70 386	70 386	-	28 499	13 096	15 403	117.6%	70 386
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		12 000	18 000	18 000	-	8 000	-	8 000	#DIV/0!	18 000
Integrated Urban Development Grant		45 481	52 386	52 386	-	20 499	13 096	7 403	56.5%	52 386
<b>Provincial Government:</b>		19 844	35 168	35 168	-	2 556	-	2 556	#DIV/0!	39 208
Human Settlements Development Grant		15 189	33 468	33 468	-	2 556	-	2 556	#DIV/0!	-
Libraries, Archives and Museums		55	100	100	-	-	-	-	-	100
Regional Socio-Economic Project/violence through urban upgrading (RSEPPVPU)		4 000	1 000	1 000	-	-	-	-	-	-
Integrated Transport Planning		600	600	600	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	77 325	105 554	105 554	-	31 055	13 096	17 958	137.1%	109 594
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	280 434	309 867	309 867	-	107 700	81 344	25 855	31.8%	309 352



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		16 882	169 239	169 239	5 885	14 874	1 935	12 939	668.5%	8 589
Operational Revenue:General Revenue:Equitable Share		8 948	157 136	157 136	4 764	13 701	540	13 161	2437.0%	1 041
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 960	5 998	5 998	910	911	1 245	(335)	-26.9%	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	210	263	150	113	75.3%	1 550
Integrated Urban Development Grant		1 425	4 555	4 555	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>21 027</b>	<b>34 574</b>	<b>34 574</b>	<b>544</b>	<b>1 514</b>	<b>4 488</b>	<b>(2 973)</b>	<b>-66.3%</b>	<b>35 353</b>
Community Development Workers Operational Support Grant		-	38	38	-	-	-	-	-	-
Human Settlements Development Grant		21 027	17 940	17 940	-	-	4 488	(4 488)	-100.0%	35 353
Financial Management Capacity Building Grant		-	250	250	-	-	-	-	-	-
Libraries, Archives and Museums		-	11 144	11 144	544	1 514	-	1 514	#DIV/0!	-
Local Government Support Grant		-	-	-	-	-	-	-	-	-
LGSETA Bursary Fund		-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		-	-	-	-	-	-	-	-	-
LG Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	4 950	4 950	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	252	252	-	1	-	1	#DIV/0!	-
<b>District Municipality:</b>		<b>540</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>67</b>	<b>433</b>	<b>647.4%</b>	<b>500</b>
All Grants		540	-	-	-	-	67	(67)	-100.0%	500
Cape Winelands District Grant Long Term Financial Plan		-	500	500	500	500	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA):Opening Balance		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>1 546</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Agencies and Accounts		139	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
LG SETA Bursary Fund		1 407	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>39 996</b>	<b>204 313</b>	<b>204 313</b>	<b>6 929</b>	<b>16 889</b>	<b>6 490</b>	<b>10 399</b>	<b>160.2%</b>	<b>44 443</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		3 486	70 386	70 386	5 465	6 268	18 096	(11 829)	-65.4%	70 386
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 807	18 000	18 000	564	1 367	4 500	(3 133)	-69.6%	18 000
Integrated Urban Development Grant		(6 320)	52 386	52 386	4 901	4 901	13 596	(8 696)	-64.0%	52 386
<b>Provincial Government:</b>		<b>44</b>	<b>35 168</b>	<b>39 208</b>	<b>85</b>	<b>85</b>	<b>25</b>	<b>60</b>	<b>239.4%</b>	<b>100</b>
Human Settlements Development Grant		-	33 468	34 171	82	82	-	82	#DIV/0!	-
Libraries, Archives and Museums		44	100	100	3	3	25	(22)	-89.6%	100
Regional Socio-Economic Project/Violence through urban upgrading (RSEP/VP/U)		-	1 000	4 338	-	-	-	-	-	-
Integrated Transport Planning		-	-	600	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	600	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 563</b>	<b>(40 563)</b>	<b>-100.0%</b>	<b>209 224</b>
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	40 563	(40 563)	-100.0%	209 224
<b>Total capital expenditure of Transfers and Grants</b>		<b>3 531</b>	<b>105 554</b>	<b>109 594</b>	<b>5 550</b>	<b>6 353</b>	<b>58 685</b>	<b>(52 332)</b>	<b>-89.2%</b>	<b>279 710</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>43 526</b>	<b>309 867</b>	<b>313 907</b>	<b>12 479</b>	<b>23 242</b>	<b>65 175</b>	<b>(41 933)</b>	<b>-64.3%</b>	<b>324 153</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

**Supporting Table SC7 (2) Monthly Budget Statement – expenditure against approved roll-overs**

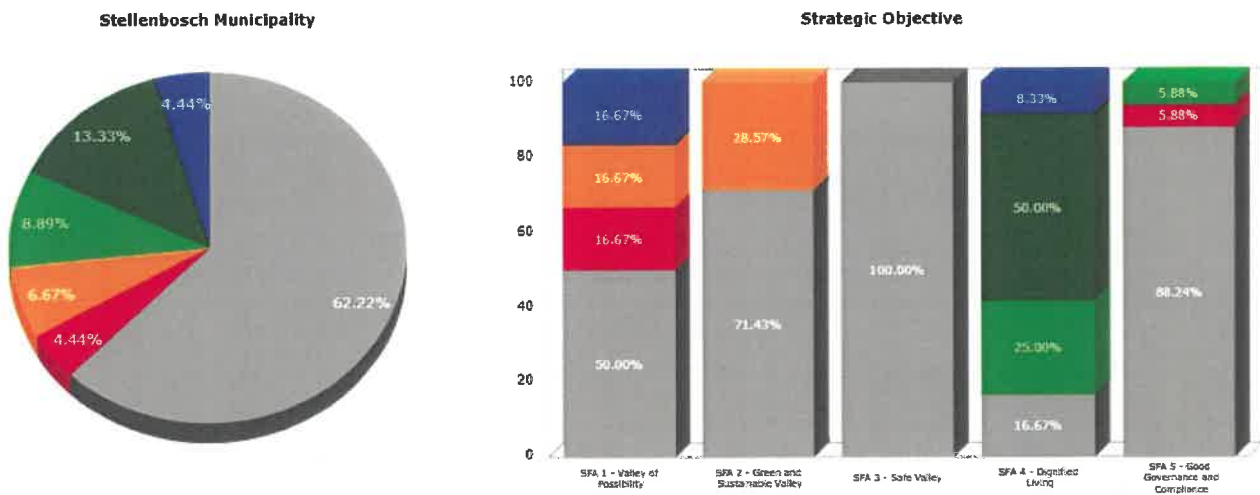
WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Operational Revenue:General Revenue:Fuel Levy		-	-	-	-	
Provincial Government:		-	-	-	-	
Financial Management Capacity Building Grant		-	-	-	-	
Libraries, Archives and Museums		-	-	-	-	
Municipal Accreditation and Capacity Building Grant		-	-	-	-	
Title Deeds Restoration Grant		-	-	-	-	
District Municipality:		-	-	-	-	
All Grants		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Provincial Government:		4 040	-	-	(4 040)	-100.0%
Human Settlements Development Grant		703	-	-	(703)	-100.0%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/PUU)		3 338	-	-	(3 338)	-100.0%
Integrated Transport Planning		-	-	-	-	
Development of Sport and Recreational Facilities		-	-	-	-	
Infrastructure		-	-	-	-	
District Municipality:		-	-	-	-	
All Grants		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Foreign Government and International Organisations		-	-	-	-	
Transfer from Operational Revenue		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		4 040	-	-	(4 040)	-100.0%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		4 040	-	-	(4 040)	-100.0%

**12. Quarterly Performance Assessment Report, Q1 (01 July – 30 September 2021)**

**12.1 Overall Performance of The Municipality**

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 1<sup>st</sup> Quarter (01 July – 30 September 2021) of the 2021/21 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
<b>KPI Not Yet Measured</b>	<b>28 (62.22%)</b>	3 (50%)	5 (71.43%)	3 (100%)	2 (16.67%)	15 (88.24%)
<b>KPI Not Met</b>	<b>2 (4.44%)</b>	1 (16.67%)	-	-	-	1 (5.88%)
<b>KPI Almost Met</b>	<b>3 (6.67%)</b>	1 (16.67%)	2 (28.57%)	-	-	-
<b>KPI Met</b>	<b>4 (8.89%)</b>	-	-	-	3 (25%)	1 (5.88%)
<b>KPI Well Met</b>	<b>6 (13.33%)</b>	-	-	-	6 (50%)	-
<b>KPI Extremely Well Met</b>	<b>2 (4.44%)</b>	1 (16.67%)	-	-	1 (8.33%)	-
<b>Total:</b>	<b>45</b>	<b>6</b>	<b>7</b>	<b>3</b>	<b>12</b>	<b>17</b>
	100%	13.33%	15.56%	6.67%	26.67%	37.78%

*Table: 1 Overall performance for Quarter 1 per SFA- 01 July – 30 September 2021*

**13. Actual Performance and Corrective Measures To Be Implemented**

**13.1 SFA 1 - Valley of Possibility**

SFA 1 - Valley of Possibility										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 July – 30 September 2021	Corrective Measures
									Performance Comment	
TL88	KPI007	The number of jobs created through the municipality's local economic development initiatives including capital projects (NKPI Proxy - MSA, Reg. S10(d))	Number of job opportunities created through the municipality's local economic development initiatives including capital projects by 30 June	1 300	1 300	400	829	B		
TL89	KPI008	Land-use applications considered by the Municipal Planning Tribunal (MPT) within 120 from days from a complete land-use application	Percentage of land-use applications considered by the MPT within 120 days from a complete land-use application	75%	75%	75%	66.66%	O	2 / 3 x 100 = 66%	The targets will be revised during February 2022 commensurate with the available capacity.
TL90	KPI009	Training opportunities provided for entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided for entrepreneurs and SMMEs	4	4	1	0	R	The Manager: LED will be appointed in October 2021. This will alleviate the capacity constraints which resulted in the training sessions not being held as planned.	Training opportunities will be provided in the 3 <sup>rd</sup> and 4 <sup>th</sup> quarters of the 2021/22 financial year. The targets for the training opportunities will be adjusted accordingly during the mid-year adjustment budget process which will be submitted to Council in February 2022 for approval.
TL91	KPI010	Revised Spatial Development Framework (SDF) submitted to Council	Number of Revised SDFs submitted to Council by 30 June	1	1	0	0	N/A		
TL92	KPI012	Revised Housing Pipeline (document) submitted to the Mayoral Committee (MayCo)	Number of Revised Housing Pipelines (documents) submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL93	KPI080	Submission of Tourism Strategic Plan to the Municipal Manager	Number of Tourism Strategic Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		

**Summary of Results: SFA 1 - Valley of Possibility**

KPI Not Yet Measured	3
KPI Not Met	1
KPI Almost Met	1
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	1
<b>Total KPIs</b>	<b>6</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 July – 30 September 2021	
									Performance Comment	Corrective Measures
TL94	KPI016	Conduct an external audit of the Stellenbosch Municipality Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipality Waste Disposal Facilities conducted by 30 June	1	1	0	0	N/A		
TL95	KPI073	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	0	N/A		
TL96	KPI018	Building plan applications of <500sqm decided on within 30 days	Percentage of building plan applications of <500sqm decided on within 30 days after date of receipt	80%	80%	80%	75.29%	○	317 / 421 x 100 = 75.29%	The target will be revised during February 2022 commensurate with the capacity constraints experienced within the Building and Development Management Unit.
TL97	KPI019	Waste water quality managed and measured to the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage waste water quality compliance as per analysis certificate, measured quarterly	70%	70%	70%	60.33%	○	The Stellenbosch Municipality is in discussions with DWS on the Stellenbosch Wastewater Treatment Plant limits and for the relaxation of the current special limits to which the plant must comply. Once the relaxation is approved Stellenbosch WWTW compliance should improve.	Wemmershoek WWTW is currently being upgraded under BSM 28/21. In the interim a number of changes to the process has been made to improve effluent quality. The tankers that were discharging on-site has also been diverted to prevent the shock loads that were experienced at the plant. Pniel WWTW phase 1 upgrade under BSM 29/19 and BSM 30/19It is envisage to come on line in February 2022.
TL98	KPI078	Submission of the Revised Facility Management Plan to the MayCo	Number of Revised Facility Management Plans submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL99	KPI081	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	N/A		

# QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

## SFA 2 - Green and Sustainable Valley

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2021			
						Target	Actual	R	Performance Comment
TL100	KPI085	Submission of a Friends Group Framework for the management of nature areas to the Municipal Manager	Number of Friends Group Frameworks for the management of nature areas submitted to the Municipal Manager by 31 March	1	1	0	0	N/A	

### Summary of Results: SFA 2 - Green and Sustainable Valley

KPI Not Yet Measured	5
KPI Not Met	0
KPI Almost Met	2
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>7</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2021				
						Target	Actual	R	Performance Comment	Corrective Measures
TL101	KPI025	Revised Disaster Management Plan submitted to the Municipal Manager	Number of Revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A		
TL102	KPI026	Revised Safety and Security Strategy submitted to the Municipal Manager	Number of Revised Safety and Security Strategies submitted to the Municipal Manager by 30 April	1	1	0	0	N/A		
TL103	KPI027	Revised Traffic Management Plan submitted to the Municipal Manager	Number of Revised Traffic Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A		

Summary of Results: SFA 3 - Safe Valley

KPI Not Yet Measured	3
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>3</b>



13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 July – 30 September 2021	
									Performance Comment	Corrective Measures
TL104	KPI037	Provision of waterborne toilet facilities in informal settlements as identified by the Department: Integrated Human Settlements	Number of waterborne toilet facilities provided in informal settlements as identified by the Department: Integrated Human Settlements by 30 June	50	50	0	0	N/A		
TL105	KPI039	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic water, measured quarterly	100%	100%	100%	100%	G	7 248 / 7 248 x 100 = 100%	
TL106	KPI040	Limit unaccounted electricity to less than 9% 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}	Percentage average electricity losses measured by 30 June	<9%	<9%	0%	0%	N/A		
TL107	KPI041	Water quality managed and measured quarterly in the SANS 241 physical and micro parameters	Percentage water quality level as per analysis certificate, measured quarterly	90%	90%	90%	94.80%	G2		
TL108	KPI042	Limit unaccounted water to less than 25%	Average percentage water losses measured quarterly	<25%	<25%	25%	21.40%	B	2 214 803kl / 10 330 626kl x 100 = 21.40%	
TL109	KPI043	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	65%	65%	65%	72.01%	G2	5 219 / 7 248 x 100 = 72.01%	
TL110	KPI044	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	100%	100%	G	7 248 / 7 248 x 100 = 100%	
TL111	KPI045	Registered indigent formal households with access to free	Percentage of registered indigent formal households with	100%	100%	100%	100%	G	7 248 / 7 248 x 100 = 100%	

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

SFA 4 - Dignified Living

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
						25 500	26 517			
		basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b))	access to free basic sanitation, measured quarterly							
TL112	KPI074	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	25 500	25 500	25 500	26 517	G2		
TL113	KPI075	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	24 000	24 000	24 000	26 517	G2		
TL114	KPI076	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	25 500	25 500	25 500	26 517	G2		
TL115	KPI077	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	25 500	25 500	25 500	26 517	G2		

Summary of Results: SFA 4 - Dignified Living

KPI Not Yet Measured	2
KPI Not Met	0
KPI Almost Met	0
KPI Met	3
KPI Well Met	6
KPI Extremely Well Met	1
<b>Total KPIs</b>	<b>12</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

13.5 SFA 5 - Good Governance and Compliance

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 July – 30 September 2021	
									Performance Comment	Corrective Measures
TL116	KPI055	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	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		
TL117	KPI056	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		
TL118	KPI057	Actual expenditure on the approved Capital Budget for the Municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	10%	5.01%	R	R23 614 592 / R471 680 164 x 100 = 5.01% The roll-over adjustments budget was approved in August 2021. Hence, orders for work-in-progress projects in the previous financial year were only processed from late August 2021.	A committee will be established by 31 October 2021 to closely monitor the spending of the capital budget.
TL119	KPI058	Employment equity appointments made within the financial year in the three highest levels of management	Percentage of employment equity appointments made within the financial year in the three highest levels of management, measured by 30 June	60%	60%	0%	0%	N/A		
TL120	KPI059	The percentage of the actual payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x100), measured by 30 June	0.20%	0.20%	0%	0%	N/A		

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2021				
						Target	Actual	R	Performance Comment	Corrective Measures
TL121	KPI060	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(f))	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments due within the year)) measured by 30 June	15%	15%	0%	0%	N/A		
TL122	KPI061	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ff))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	N/A		
TL123	KPI062	Revised Risk-Based Audit Plan (RBAP) submitted to the Audit Committee	Number of Revised RBAPs submitted to the Audit Committee by 30 June	1	1	0	0	N/A		
TL124	KPI063	AGSA Audit Action Plan (AAP) submitted to the Audit Committee	Number of AGSA Audit Action Plans submitted to the Audit Committee by 28 February	1	1	0	0	N/A		
TL125	KPI064	Revised Strategic Risk Register (SRR) submitted to the Risk Management Committee	Number of Revised Strategic Risk Registers submitted to the Risk Management Committee by 30 June	1	1	0	0	N/A		
TL126	KPI065	Revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan submitted to the ICT Steering Committee	Number of Revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL127	KPI066	Revised Strategic ICT Plan submitted to the ICT Steering Committee	Number of Revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL128	KPI067	Draft Integrated Development Plan (IDP) submitted to Council	Number of Draft IDPs submitted to Council by 31 March	1	1	0	0	N/A		
TL129	KPI070	IDP / Budget / SDF time schedule (process plan) submitted to Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to Council by 31 August	1	1	1	1	G		
TL130	KPI071	Revised Electrical Master Plan submitted to Council	Number of Revised Electrical Master Plans submitted to Council by 30 June	1	1	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2021

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 July – 30 September 2021			
						Target	Actual	R	Performance Comment
TL131	KPI072	Submission of a Draft Smart City Framework to the MayCo	Number of Draft Smart City Frameworks submitted to the MayCo by 31 May	1	1	0	0	N/A	
TL132	KPI084	Submission of a new Comprehensive Integrated Transport Plan (CIIP) to the MayCo	Number of new Comprehensive Integrated Transport Plans (CIIPs) submitted to the MayCo by 30 June	1	1	0	0	N/A	

Summary of Results: SFA 5 - Good Governance and Compliance

KPI Not Yet Measured	15
KPI Not Met	1
KPI Almost Met	0
KPI Met	1
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>17</b>

**14. Strategic Performance Conclusion**

- (a) Out of the 45 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2021/22 (quarter 1), 28 were not measured, 02 KPIs were not met, 04 were met and 06 were well met.

**Summary of Results: Strategic Focus Areas 1 - 5**

KPI Not Yet Measured	28
KPI Not Met	2
KPI Almost Met	3
KPI Met	4
KPI Well Met	6
KPI extremely well met	2
<b>Total KPIs</b>	<b>45</b>