

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023



**STELLENBOSCH**

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# QUARTERLY BUDGET MONITORING REPORT

**1st Quarter 2023/24**



## QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending September 2023 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 2023.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature

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

Date: 25 October 2023

**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 third quarter of the financial year 2023/24.

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 van Deventer  
Executive Mayor  
Date: 25 October 2023

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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 2023/24 budget progress / implementation

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

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

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	539 909 625	2 258 348 868	2 284 927 328
Plan to Date (SDBIP)	83 185 656	396 118 225	601 922 789
<b>Actual</b>	<b>26 847 319</b>	<b>431 743 130</b>	<b>669 256 735</b>
Variance to SDBIP	(56 338 337)	35 624 905	67 333 946
Year to date % Variance to SDBIP	<b>-67,73%</b>	<b>8,99%</b>	<b>11,19%</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

### 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 2023/24.

#### Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET
<b>Exchange Revenue</b>		
Service charges - Electricity	913 669 187,00	913 669 187,00
Service charges - Water	185 621 843,00	185 621 843,00
Service charges - Waste Water Management	108 646 667,00	108 646 667,00
Service charges - Waste Management	107 653 574,00	107 653 574,00
Sale of Goods and Rendering of Services	22 189 670,00	22 189 670,00
Agency services	3 357 697,00	3 357 697,00
Interest	-	-
Interest earned from Receivables	15 412 628,00	15 412 628,00
Interest earned from Current and Non Current Assets	41 192 661,00	41 192 661,00
Rental from Fixed Assets	10 603 901,00	10 603 901,00
Licence and permits	7 871 599,00	7 871 599,00
Operational Revenue	19 345 609,00	19 345 609,00
<b>Non-Exchange Revenue</b>		
Property rates	473 588 918,00	473 588 918,00
Fines, penalties and forfeits	131 570 078,00	131 570 078,00
Transfer and subsidies - Operational	240 910 500,00	240 910 500,00
Interest	3 292 796,00	3 292 796,00
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 284 927 328</b>	<b>2 284 927 328</b>

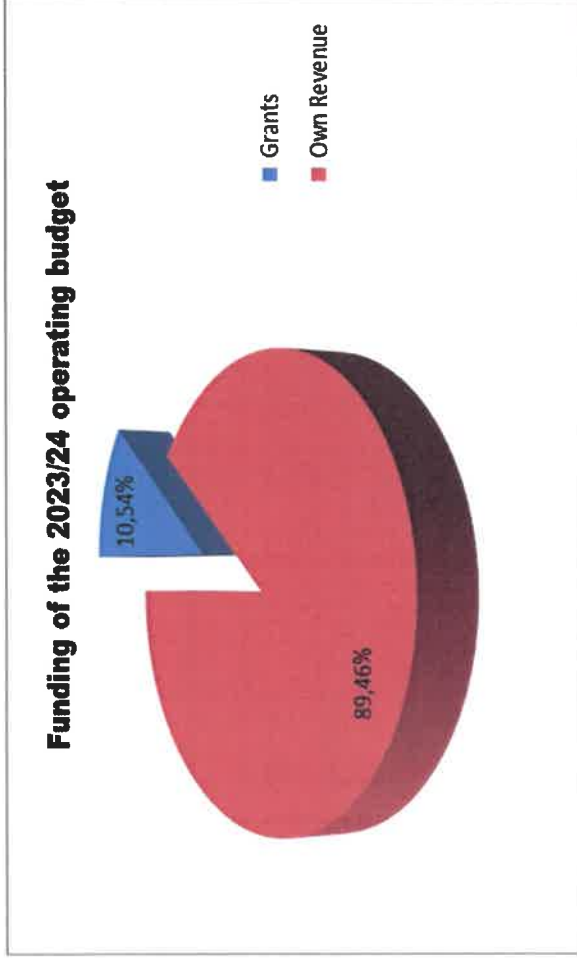
QUARTER 1 2023/24			
	PLANNED	ACTUAL	VAR
	197 248 209	246 768 929	-25%
	37 645 121	33 410 567	11%
	29 009 775	31 232 443	-8%
	28 727 644	30 696 473	-7%
	4 847 796	5 738 091	-18%
	747 098	911 632	-0
	-	-	0%
	3 101 131	5 014 363	-62%
	10 298 166	14 282 312	-39%
	1 306 404	2 306 962	-77%
	1 836 969	2 090 950	-14%
	1 784 945	12 853 581	-620%
	193 780 642	176 481 540	9%
	17 523 192	22 811 816	-30%
	73 441 475	83 724 000	-14%
	624 222	933 078	-49%
	<b>601 922 789</b>	<b>669 256 735</b>	<b>-11%</b>

QUARTER 1 2022/23			
	PLANNED	ACTUAL	VAR
	244 542 913	228 980 763	6%
	33 228 684	37 650 065	-13%
	31 038 388	28 931 132	7%
	31 979 155	29 387 216	8%
	-	-	0%
	1 070 343	747 099	30%
	-	-	0%
	2 666 613	3 936 697	-48%
	5 099 331	8 416 453	-65%
	3 884 478	2 264 648	42%
	-	-	0%
	-	-	0%
	160 756 955	168 801 963	-5%
	31 238 796	17 943 398	43%
	53 345 065	80 052 447	-50%
	-	-	0%
	<b>610 662 396</b>	<b>616 511 491</b>	<b>-1%</b>

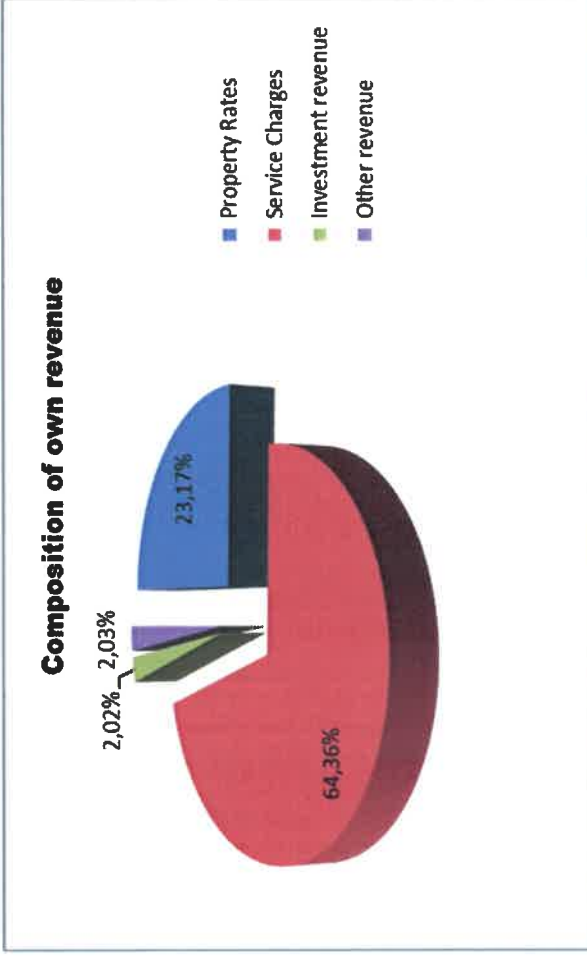
NB: - The “year to date actual for property rates income” refers to the total billed for the year and not actual receipts.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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 64.36 per cent of the 2 044 016 828 billion own 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 follows:

### **Revenue by Source**

#### **3.1 Property Rates**

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an underperformance of R17 299 102 for property rates 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 R49 514 661 more electricity charges than initially anticipated. The largest overperformance relates to the Time of Use Tariffs (R10 240 291) and Domestic High prepaid (R36 719 830). The overperformance is due to reduced loadshedding stages, an influx of students following the mid-year holiday period and the fluctuations in the weather resulting in increased consumption.

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

The municipality has billed R4 238 494 less water charges than initially anticipated. The largest underperformance was noted for the sale of conventional water (R3 803 666). This decline in billings is a result of a decrease in consumption than initially anticipated.

#### **3.4 Transfers and subsidies**

The municipality has noted an overperformance of R10 282 525 than initially anticipated. The over performance is due to an inflow of tranche payments from the beginning of the financial year to date from both the National and provincial treasuries and departments.

#### **3.5 Operational Revenue**

The municipality has noted an overperformance of R11 068 636 than initially anticipated. The items that attributed to the overperformance are as follows:

##### **3.5.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges**

The municipality noted an overperformance of R12 140 739 for Development charges. This is a result of more payments being received from developments carried out by the municipality than initially anticipated.

**3.6 Fines, penalties, and forfeits**

The municipality has noted an overperformance of R5 288 624 than initially anticipated. The recognition of traffic fines in terms of interpretation generally recognised accounting practice (iGRAP) 1 is done monthly, including the journal processed on the financial system

## 4. Operating Expenditure

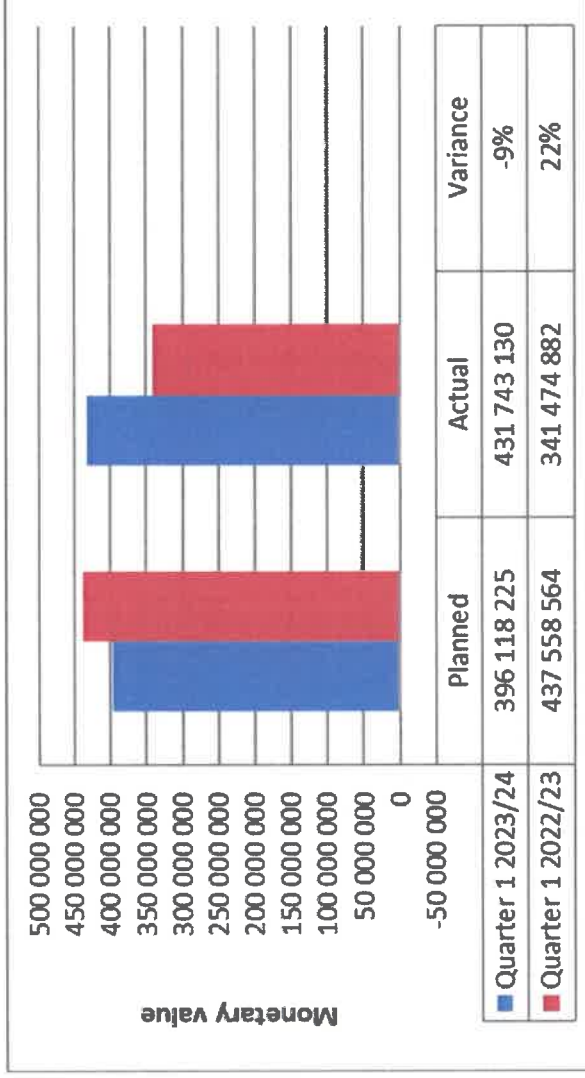
The following table illustrates the actual operating expenditure for each Directorate against planned expenditure for the Quarter of 2023/24.

### Operating Expenditure (Per Directorate):

DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET	QUARTER 1 2023/24	
			PLANNED	ACTUAL
Municipal Manager	17 841 031	17 841 031	3 264 780	4 210 000
Planning & Development	93 402 566	93 402 566	18 306 540	22 600 000
Infrastructure Services	1 366 656 493	1 366 656 493	256 078 400	276 700 000
Community and Protection Services	422 902 773	422 902 773	59 240 468	65 100 000
Corporate Services	234 756 698	234 756 698	33 727 831	36 300 000
Financial Services	122 789 307	122 789 307	25 500 206	26 600 000
<b>TOTALS</b>	<b>2 258 348 868</b>	<b>2 258 348 868</b>	<b>396 118 225</b>	<b>431 700 000</b>

During the first quarter of the financial year the directorates spent R431 743 130, 9% more than the planned expenditure for the last year, the directorate spent R341 474 882, 22% less than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023



The year on year comparison for the first quarter is 109% actual spending rate of the planned operating budget for the financial year 2023/24, compared to a 78% actual spending rate for the same period in the previous financial year.

**4.3.2 Expenditure: Contracted Services: Outsourced Services: Traffic Management**

The user department planned to spend R726 138 of the budget. The year-to-date actual expenditure incurred amounted to R874 564. The expenditure incurred is within the approved budget for the line item.

**4.3.3 Expenditure: Operational Cost: Communication: Radio and TV Transmissions**

The user department had no planned expenditure on the budget. The year-to-date actual expenditure incurred amounted to R581 897. The cash flows will be amended in the mid-year adjustment budget.

**4.3.4 Expenditure: Transfers and Subsidies: Operational: Allocations In-kind: Households: Social Assistance: Social Relief**

The user department planned to spend R55 319 of the amended budget. The year-to-date actual expenditure incurred amounted to R238 677. The expenditure incurred is within the approved budget for the line item.

**4.4 Corporate Services**

The Corporate Services directorate planned to spend R33 727 831 of the budget. The year-to-date actual expenditure incurred amounted to R36 341 056 which resulted in an overperformance of R2 613 225. The items that attributed to the overperformance are as follows:

**4.4.1 Expenditure: Operational Cost: External Computer Service: Software Licences**

The user department planned to spend R622 253 of the budget. The year-to-date actual expenditure incurred amounted to R8 458 114. The expenditure incurred is within the approved budget for the line item. Most of the Annual software licenses were paid in the First Quarter.

**4.4.2 Expenditure: Operational Cost: External Computer Service: System Development**

The user department planned to spend R25 655 of the budget. The year-to-date actual expenditure incurred amounted to R891 919. The expenditure incurred is within the approved budget for the line item.

**4.4.3 Expenditure: Contracted Services: Contractors: Maintenance of Buildings and Facilities**

The user department planned to spend R26 315 of the budget. The year-to-date actual expenditure incurred amounted to R390 127. The expenditure incurred is within the approved budget for the line item.

**4.4.4 Expenditure: Operational Cost: Registration Fees: Seminars, Conferences, Workshops and Events: National**

The user department had no planned expenditure on the budget. The year-to-date actual expenditure incurred amounted to R495 790. The cash flows will be amended in the mid-year adjustment budget.

**4.5 Financial Services**

The Financial Services directorate planned to spend R25 500 266 of the budget. The year-to-date actual expenditure incurred amounted to R26 633 274 which resulted in an overperformance of R1 133 068. The items that attributed to the overperformance are as follows:

**4.5.1 Expenditure: Operational Cost: Management Fee**

The user department planned to spend R871 259 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 382 000. The expenditure incurred is within the approved budget for the line item.

**4.5.2 Expenditure: Operational Cost: External Audit Fees**

The user department planned to spend R200 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R734 462. The expenditure incurred is within the approved budget for the line item.

## 5. Capital Expenditure

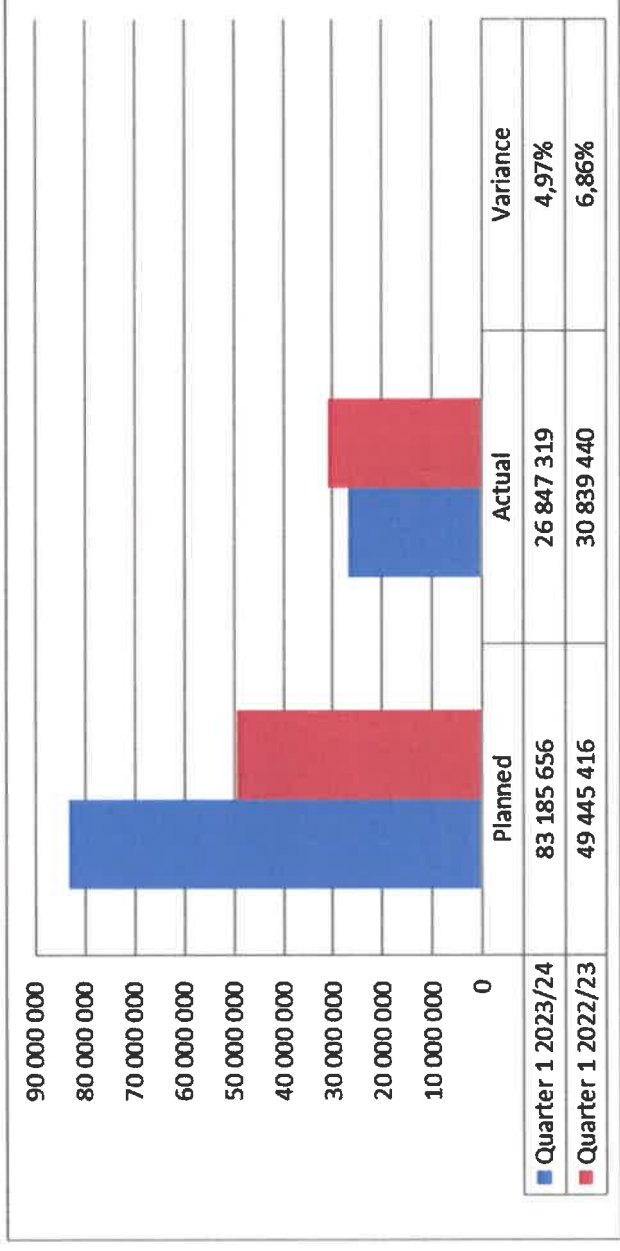
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 1st Quarter of 2023/24.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	40 000	40 000
Planning & Development	9 043 500	9 056 056
Infrastructure Services	436 423 363	455 193 165
Community and Protection Services	24 642 002	33 968 390
Corporate Services	33 901 000	39 733 166
Financial Services	750 000	1 918 848
<b>TOTALS</b>	<b>504 799 865</b>	<b>539 909 625</b>

QUARTER 1 2023/24		
PLANNED	ACTUAL EXPENDITURE	VAR %
-	4 249	#DIV/0!
572 634	414 839	-28%
71 536 051	24 873 200	-65%
6 344 768	156 880	-98%
4 688 873	1 394 020	-70%
43 330	4 131	-90%
<b>83 185 656</b>	<b>26 847 319</b>	<b>-68%</b>

QUARTER 1 2022/23		
PLANNED	ACTUAL EXPENDITURE	VAR %
12 000	25 832	100%
570 451	1 296 689	127%
42 664 245	20 903 516	-51%
5 050 000	8 254 150	63%
1 104 900	330 332	-70%
43 820	28 922	-34%
<b>49 445 416</b>	<b>30 839 440</b>	<b>-38%</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023



The year-on-year comparison for the end of the first quarter is [R26 847 319/ R539 909 625] 4.97% of the total capital budget of R539 909 625 for the 2023/24 financial year compared to a [R30 839 440/ R449 751 820] 6.86% spending rate for the same period in the previous financial year measured against a budget of R449 751 820.



## **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 R572 634 of the amended budget. The year-to-date actual expenditure incurred amounted to R414 839. This resulted in an underperformance of R157 795. The projects that attributed to the underperformance are as follows:

#### **5.1.1 Erf 7001 Cloetesville (380) FLISP**

The user department planned to spend R258 828 of the budget. The year-to-date actual expenditure incurred amounted to R35 000. Orders to the amount of R96 870 have been loaded onto the financial system. The user department indicated that they require a reduction in the budget due to the approved tender coming in below the anticipated amount. An invoice to the order amount has been submitted for payment and will reflect in the next reporting period.

### **5.2 Community and Protection Services**

The Directorate planned to spend R6 344 768 of the amended budget. The year-to-date actual expenditure incurred amounted to R156 880. This resulted in an underperformance of R6 187 888. The projects that attributed to the underperformance are as follows:

#### **5.2.1 Upgrade of Sport Facilities**

The user department planned to spend R3 561 030. The year-to-date actual expenditure incurred amounted to R34 647. Orders to the amount of R1 289 172 have been loaded onto the financial system. The user department indicated that the tender for the appointment of a consultant has been advertised and is expected to close on the 3<sup>rd</sup> October 2023.

#### **5.2.2 Botmaskop: Security Fencing**

The user department planned to spend R768 843. No expenditure has been incurred to date. Orders to the amount of R218 921 have been loaded onto the financial system. The user department indicated that they are expecting the final invoice for the project from the service provider on the 15<sup>th</sup> October 2023.

### **5.2.3 Install and Upgrade CCTV/ LPR Cameras In WC024**

The user department planned to spend R555 727. No expenditure has been incurred to date. The user department indicated that the tender for the procurement of cameras is still in progress.

### **5.2.4 Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings**

The user department planned to spend R764 394. No expenditure has been incurred to date. The user department indicated that the tenders for biometrics and intrusions have been cancelled due to the non-responsiveness of bidders. The tenders will be resubmitted for advertisement.

## **5.3 Infrastructure Services**

The Directorate planned to spend R71 536 051 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 873 200. This resulted in an underperformance of R46 662 851. The projects that attributed to the underperformance are as follows:

### **5.3.1 Bien don 66/11kV substation new**

The user department planned to spend R3 301 950 of the budget. No expenditure has been incurred to date. Orders to the amount of R2 108 432 have been loaded onto the financial system. The user department indicated that they are currently negotiating the procurement of the land for the substation and finalising the project designs.

### **5.3.2 Expansion of the landfill site (New cells)**

The user department planned to spend R15 577 168 of the budget. The year-to-date actual expenditure incurred amounted to R3 555 191. Orders to the amount of R42 444 809 have been loaded onto the financial system. The user department indicated that the project is currently in progress but delays due to rainy weather have been experienced.

### **5.3.3 Landfill Gas To Energy**

The user department planned to spend R5 121 927 of the budget. No expenditure has been incurred to date. Orders to the amount of R3 034 886 have been loaded onto the financial system. The user department indicated that a tender has been advertised and they are awaiting the appointment of a service provider.

#### **5.3.4 Laterra Substation**

The user department planned to spend R3 337 502 of the budget. No expenditure has been incurred to date. Orders to the amount of R13 389 717 have been loaded onto the financial system. The user department indicated that the project is currently underway and that an invoice has been submitted. An improvement will be seen in the next reporting period.

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

The user department planned to spend R24 654 588 of the budget. The year-to-date actual expenditure incurred amounted to R8 495 258. Orders to the amount of R24 293 373 have been loaded onto the financial system. The user department indicated that Phase 1 is currently under construction. A consultant has been appointed and is currently busy with the completion of the tender documents for the for the appointment of a contractor for the construction of the second phase envisaged to commence in the 2024/2025 financial year.

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

The user department planned to spend R2 000 000 of the budget. The year-to-date actual expenditure incurred amounted to R957 557. Orders to the amount of R12 392 442 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and an invoice has been submitted for payment. An improvement will be seen in the next reporting period.

### **5.4 Corporate Services**

The Directorate planned to spend R4 688 873 of the budget. The year-to-date actual expenditure incurred amounted to R1 394 020. This resulted in an underperformance of R3 294 853. The projects that attributed to the underperformance are as follows:

#### **5.4.1 Structural Improvement: General**

The user department planned to spend R1 903 604 of the budget. The year-to-date actual expenditure incurred amounted to R196 496. Orders to the amount of R2 679 337 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site. They envisage completion to be on the 15<sup>th</sup> of December 2023.

**5.4.2 Structural Upgrade: Heritage Building**

The user department planned to spend R1 870 713 of the budget. The year-to-date actual expenditure incurred amounted to R172 991. Orders to the amount of R6 364 725 have been loaded onto the financial system. The user department indicated that the project is a multi-year project, and they envisage completion to be in the 2023/2024 financial year.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**7. Allocations and grant receipts and expenditure for the 1st Quarter of 2023/24**

OPERATING & CAPITAL GRANTS	TOTAL 2022/23	EXPECTED ALLOCATION	OPENING BALANCE 1 JULY 2023	CAPITAL DEBTORS	ACCUMULATE D ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 1 RECEIPTS	QUARTER 1 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 30 SEPTEMBER 2023
Unconditional Grant:Equitable Share	200 841 000	200 841 000	-	-	83 684 000	28 380 095	83 684 000	28 380 095	55 303 905
<b>Grand Total (Unconditional Grants)</b>	<b>200 841 000</b>	<b>200 841 000</b>	-	-	<b>179 634 000</b>	<b>51 339 778</b>	<b>83 684 000</b>	<b>28 380 095</b>	<b>55 303 905</b>
EPWP Integrated Grant for Municipalities	4 786 000	4 786 000	-	-	1 197 000	-	1 197 000	-	1 197 000
Local Government Financial Management Grant	1 550 000	1 550 000	-	-	1 550 000	-	1 550 000	-	1 550 000
Integrated National Electrification Programme (Municipal) Grant	22 750 000	22 750 000	-	-	6 000 000	1 146 895	6 000 000	1 146 895	4 853 105
Integrated Urban Development Grant	59 410 000	59 410 000	-	-	24 000 000	8 403 144	24 000 000	8 403 144	15 596 856
LGSETA Funding	-	-	-	-	-	-	-	-	-
DBSA Grant	-	-	-	-	-	-	-	-	-
Community Development Workers Operational Support	38 000	38 000	-	-	-	-	-	-	-
Community Library Service Grant	11 252 000	11 252 000	-	-	3 751 000	-	3 751 000	-	3 751 000
Library Services: Conditional Grant	-	-	-	-	-	-	-	-	-
Financial Management Support Grant	-	-	-	-	-	-	-	-	-
Human Settlements Development Grant	23 645 665	22 413 000	1 232 665	6 364 601	-	-	-	125 352	-125 352
Informal Settlements Upgrading Partnership Grant:	18 633 000	18 633 000	-	-	-	125 352	-	957 557	-
Title Deeds Restoration Grant	1 503 000	1 503 000	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	245 000	245 000	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	345 000	345 000	-	450 000	-	-	-	-	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/PUU)	1 000 000	1 000 000	-	-	-	278 413	-	278 413	-278 413
Cape Winelands District Grant	500 000	-	500 000	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)	-	-	-	-	-	-	-	-	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	6 175 000	-	6 175 000	-	-	-	-	-	-
Khayia Lam Free Market Foundation	102 000	-	102 000	-	-	-	-	-	-
<b>Grand total (Conditional Grants)</b>	<b>151 934 665</b>	<b>143 925 000</b>	<b>8 009 665</b>	<b>6 814 601</b>	<b>36 498 000</b>	<b>10 911 361</b>	<b>36 498 000</b>	<b>10 911 361</b>	<b>25 586 639</b>

## 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	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	371 654 806	372 850 242	92 624 058	90 232 038	92 624 058	90 232 038	24%
Bonus	29 944 562	29 944 562	167 647	2 068 041	167 647	2 068 041	7%
Acting and Post Related Allowances	828 139	828 139	207 027	106 414	207 027	106 414	13%
Non Structured	38 106 984	38 106 984	9 523 618	10 577 104	9 523 618	10 577 104	28%
Standby Allowance	13 941 228	13 941 228	3 485 316	3 578 596	3 485 316	3 578 596	26%
Travel or Motor Vehicle	12 005 630	12 005 630	3 010 009	2 407 630	3 010 009	2 407 630	20%
Accommodation, Travel and Incidental	39 540	39 540	9 885	161 360	9 885	161 360	408%
Bargaining Council	160 407	160 407	40 044	81 459	40 044	81 459	51%
Cellular and Telephone	2 745 713	2 745 713	681 675	530 514	681 675	530 514	19%
Current Service Cost	6 060 476	6 060 476	1 515 120	-	1 515 120	-	0%
Essential User	656 632	656 632	164 157	234 489	164 157	234 489	36%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 082 530	3 082 530	770 634	718 325	770 634	718 325	23%
Group Life Insurance	5 271 974	5 271 974	1 322 897	1 865 364	1 322 897	1 865 364	35%
Housing Benefits	3 057 120	3 057 120	769 503	690 054	769 503	690 054	23%
Interest Cost	19 795 274	19 795 274	-	-	-	-	0%
Leave Gratuity	7 522 722	7 522 722	940 341	-	940 341	-	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	600 555	-	600 555	-	0%
Medical	28 434 382	28 434 382	7 108 635	9 423 438	7 108 635	9 423 438	33%
Non-pensionable	228 827	228 827	57 207	16 589	57 207	16 589	7%
Pension	61 143 718	61 143 718	15 269 557	14 963 134	15 269 557	14 963 134	24%
Scarcity Allowance	823 560	823 560	205 890	1 208 733	205 890	1 208 733	147%
Shift Additional Remuneration	4 414 274	4 414 274	1 103 565	1 096 132	1 103 565	1 096 132	25%
Structured	2 583 399	2 583 399	446 178	658 884	446 178	658 884	26%
Unemployment Insurance	2 789 430	2 789 430	696 786	654 432	696 786	654 432	23%
<b>Totals</b>	<b>617 693 549</b>	<b>618 888 985</b>	<b>140 720 304</b>	<b>141 272 733</b>	<b>140 720 304</b>	<b>141 272 733</b>	<b>23%</b>

During the first quarter of the financial year the directorates spent R141 272 733, 100.39% more than the planned expenditure of R140 720 304. This overspending mainly relates to the expenditure incurred in respect of medical benefit and Bonuses.

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**9. Withdrawals**

<i>Consolidated Quarterly Report for period 01/07/2023 to 30/09/2023</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	10 030 205	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly	VERSO Group Insurance and Sanlam Group Insurance	2 146 378	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	200 000 000	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	47 012 591	46 964 717	5 935 595	1 468 631	4 466 964	-	5 935 595	1 468 631	4 466 964	
Vehicles used for political office-bearers	-	-	-	-	-	-	-	-	-	
Accommodation, Travel and incidental costs	14 764 079	14 784 081	3 267 571	208 500	3 059 071	3 059 071	3 267 571	208 500	3 059 071	
Sponsorships, events and catering	3 241 938	3 404 758	349 512	183 640	165 872	165 872	349 512	183 640	165 872	
Communication	15 797 204	15 797 204	1 389 496	1 667 164	-	277 668	1 389 496	1 667 164	-	
Other related expenditure items	45 453 089	45 453 089	11 073 361	19 890	11 053 471	11 053 471	11 073 361	19 890	11 053 471	
<b>Grand Total</b>	<b>126 268 901</b>	<b>126 403 849</b>	<b>22 015 535</b>	<b>3 547 825</b>	<b>18 467 710</b>	<b>18 467 710</b>	<b>22 015 535</b>	<b>3 547 825</b>	<b>18 467 710</b>	

The largest year to date overspending was noted for Communication related expenditure items of which the largest component relates to Communication: Radio and TV Transmissions.



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

Item for report	Item code	Description	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	YTD		Saving/ (Overspending)
					Budget	Actual		Total YTD Budget	Total YTD Actual	
	IE0030200100100000000000000000000000	Business and Advisory:Accounting and Auditing	-	-	-	-	-	-	-	-
	IE0030200100300000000000000000000000	Business and Advisory:Audit Committee	817 800	817 800	39 125	137 845	-	39 125	137 845	-
	IE0030200100500000000000000000000000	Business and Advisory:Business and Financial Manag	5 657 859	5 579 859	288 060	389 846	-	288 060	389 846	-
	IE0030200100600000000000000000000000	Business and Advisory:Commissions and Committees	-	-	-	-	-	-	-	-
	IE0030200100700000000000000000000000	Business and Advisory:Communications	8 262	8 262	-	-	-	-	-	-
	IE0030200100800000000000000000000000	Business and Advisory:Human Resources	334 642	334 642	38 400	-	-	38 400	-	-
	IE0030200101000000000000000000000000	Business and Advisory:Occupational Health and Safe	-	-	-	-	-	-	-	-
	IE0030200101100000000000000000000000	Business and Advisory:Organisational	110 160	110 160	-	-	-	-	-	-
	IE0030200101200000000000000000000000	Business and Advisory:Project Management	20 332 130	20 208 154	4 530 559	7 197	4 523 362	4 530 559	7 197	4 523 362
	IE0030200101300000000000000000000000	Business and Advisory:Research and Advisory	5 452 217	6 329 972	470 307	72 960	397 347	470 307	72 960	397 347
	IE0030200101400000000000000000000000	Business and Advisory:Qualification Verification	-	-	-	-	-	-	-	-
	IE0030200101500000000000000000000000	Business and Advisory:Quality Control	-	-	-	-	-	-	-	-
	IE0030200101600000000000000000000000	Business and Advisory:Valuer and Assessors	3 954 985	3 954 985	77 752	171 588	-	77 752	171 588	-
	IE0030200101700000000000000000000000	Business and Advisory:Forensic Investigators	565 781	565 781	-	7 700	-	-	7 700	-
	IE0030200200100000000000000000000000	Infrastructure and Planning:Architectural	-	-	-	-	-	-	-	-
	IE0030200200400400000000000000000000	Engineering:Civil	-	-	-	-	-	-	-	-
	IE0030200200401000000000000000000000	Engineering:Structural	-	-	-	-	-	-	-	-
	IE0030200200800000000000000000000000	Infrastructure and Planning:Land and Quantity Surv	-	-	-	-	-	-	-	-
	IE0030200300400000000000000000000000	Laboratory Services:Water	2 798 855	2 075 202	36 548	143 113	-	36 548	143 113	-
	IE0030200400100000000000000000000000	Legal Cost:Legal Advice and Litigation	6 493 080	6 493 080	454 844	531 721	-	454 844	531 721	-
	IE0030200400200000000000000000000000	Legal Cost:Issue of Summons	486 840	486 840	-	6 680	-	-	6 680	-
Vehicles used for political office - bearers	N/A	N/A	-	-	-	-	-	-	-	-





## 11. Quarterly Budget Statements

**Table C1: Quarterly Budget Statement Summary**

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

Description	2022/23	Budget Year 2023/24							
	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	452 019	473 589	473 589	34 401	176 482	193 781	(17 299)	-9%	473 589
Service charges	1 138 698	1 315 591	1 315 591	117 310	342 108	292 631	49 478	17%	1 315 591
Investment revenue	42 250	41 193	41 193	4 856	14 282	10 298	3 984	39%	41 193
Transfers and subsidies - Operational	211 107	240 911	240 911	-	83 724	73 441	10 283	14%	240 911
Other own revenue	257 943	213 644	213 644	29 298	52 660	31 772	20 889	66%	213 644
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 102 017</b>	<b>2 284 927</b>	<b>2 284 927</b>	<b>185 864</b>	<b>669 257</b>	<b>601 923</b>	<b>67 334</b>	<b>11%</b>	<b>2 284 927</b>
Employee costs	546 292	617 694	618 889	141 273	141 273	140 720	552	0%	618 889
Remuneration of Councillors	21 818	22 097	22 097	3 538	3 538	5 524	(1 986)	-36%	22 097
Depreciation and amortisation	241 691	220 283	220 283	39 562	60 875	54 481	6 394	12%	220 283
Interest	59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Inventory consumed and bulk purchases	608 174	736 842	733 970	82 346	160 326	144 888	15 438	11%	733 970
Transfers and subsidies	17 758	20 636	19 758	593	9 609	4 374	5 235	120%	19 758
Other expenditure	468 871	581 109	583 663	29 540	56 122	35 430	20 692	58%	583 663
<b>Total Expenditure</b>	<b>1 964 534</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>296 851</b>	<b>431 743</b>	<b>396 118</b>	<b>35 625</b>	<b>9%</b>	<b>2 258 349</b>
<b>Surplus/(Deficit)</b>	<b>137 483</b>	<b>26 578</b>	<b>26 578</b>	<b>(110 986)</b>	<b>237 514</b>	<b>205 805</b>	<b>31 709</b>	<b>15%</b>	<b>26 578</b>
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	103 856	10 911	10 911	1 258	9 653	767%	103 856
Transfers and subsidies - capital (in-kind)	23	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>	<b>41 362</b>	<b>20%</b>	<b>130 434</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>	<b>41 362</b>	<b>20%</b>	<b>130 434</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>321 989</b>	<b>504 800</b>	<b>539 910</b>	<b>17 038</b>	<b>26 847</b>	<b>82 961</b>	<b>(56 114)</b>	<b>-68%</b>	<b>539 910</b>
Capital transfers recognised	116 751	127 974	131 701	4 008	11 148	34 983	(23 835)	-68%	131 701
Borrowing	84 534	200 000	210 901	5 747	7 399	32 604	(25 205)	-77%	210 901
Internally generated funds	120 704	176 826	197 307	7 282	8 299	15 373	(7 074)	-46%	197 307
<b>Total sources of capital funds</b>	<b>321 989</b>	<b>504 800</b>	<b>539 910</b>	<b>17 038</b>	<b>26 847</b>	<b>82 961</b>	<b>(56 114)</b>	<b>-68%</b>	<b>539 910</b>
<b>Financial position</b>									
Total current assets	928 958	812 698	780 098		1 312 536				780 098
Total non current assets	6 070 173	6 443 332	6 478 442		6 032 368				6 478 442
Total current liabilities	492 083	448 318	450 827		576 111				450 827
Total non current liabilities	734 220	1 059 662	1 059 662		734 223				1 059 662
<b>Community wealth/Equity</b>	<b>5 786 146</b>	<b>5 748 050</b>	<b>5 748 050</b>		<b>5 786 146</b>				<b>5 748 050</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 557 246	428 518	433 442	212 263	560 492	277 182	(283 310)	-102%	2 327 241
Net cash from (used) investing	(300 074)	(576 970)	(617 346)	(16 805)	(61 937)	95 735	157 672	165%	617 346
Net cash from (used) financing	-	200 000	200 000	-	-	-	-	-	200 000
<b>Cash/cash equivalents at the month/year end</b>	<b>2 700 573</b>	<b>484 189</b>	<b>448 737</b>	<b>-</b>	<b>1 376 809</b>	<b>805 557</b>	<b>(571 251)</b>	<b>-71%</b>	<b>4 022 840</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	118 133	38 304	13 915	311 071	-	-	-	-	481 423
<b>Creditors Age Analysis</b>									
Total Creditors	21 061	-	-	-	-	-	-	-	21 061

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**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	2022/23	Budget Year 2023/24							
		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>		585 336	607 693	607 693	40 469	225 432	234 021	(8 589)	-4%	607 693
Executive and council		624	1 205	1 205	96	187	303	(116)	-38%	1 205
Finance and administration		584 162	606 488	606 488	40 373	225 245	233 718	(8 473)	-4%	606 488
Internal audit		550	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		197 351	179 869	179 869	25 142	31 234	26 622	4 612	17%	179 869
Community and social services		23 288	14 918	14 918	274	2 540	2 401	139	6%	14 918
Sport and recreation		1 073	1 242	1 242	0	0	185	(184)	-100%	1 242
Public safety		162 526	147 892	147 892	24 176	26 859	21 262	5 597	26%	147 892
Housing		10 464	15 817	15 817	692	1 834	2 774	(940)	-34%	15 817
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		105 522	113 925	113 925	10 759	16 117	2 682	13 456	506%	113 925
Planning and development		94 388	106 375	106 375	10 623	12 235	2 523	9 713	385%	106 375
Road transport		10 012	6 826	6 826	109	3 806	99	3 708	3746%	6 826
Environmental protection		1 121	725	725	27	75	40	35	88%	725
<i>Trading services</i>		1 314 143	1 487 296	1 487 296	120 406	407 385	339 876	67 509	20%	1 487 296
Energy sources		858 023	979 174	979 174	90 188	265 274	212 260	53 013	25%	979 174
Water management		174 310	196 564	196 564	13 049	38 753	39 400	(648)	-2%	196 564
Waste water management		151 046	160 222	160 222	9 525	54 387	44 686	9 701	22%	160 222
Waste management		130 764	151 336	151 336	7 645	48 972	43 530	5 442	13%	151 336
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2 202 352</b>	<b>2 388 783</b>	<b>2 388 783</b>	<b>196 776</b>	<b>680 168</b>	<b>603 181</b>	<b>76 987</b>	<b>13%</b>	<b>2 388 783</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		283 877	362 614	362 764	48 888	63 650	61 904	1 746	3%	362 764
Executive and council		38 323	42 363	42 613	5 956	6 088	9 188	(3 101)	-34%	42 613
Finance and administration		232 119	314 447	314 347	41 572	56 083	51 636	4 446	9%	314 347
Internal audit		13 434	5 804	5 804	1 360	1 480	1 079	400	37%	5 804
<i>Community and public safety</i>		491 719	433 048	432 568	63 246	76 910	59 804	17 106	29%	432 568
Community and social services		43 151	52 702	52 702	7 882	10 976	11 307	(331)	-3%	52 702
Sport and recreation		55 283	81 085	80 605	10 587	11 663	14 768	(3 105)	-21%	80 605
Public safety		354 777	268 165	268 165	38 918	47 549	28 021	19 528	70%	268 165
Housing		38 508	31 096	31 096	5 859	6 722	5 708	1 014	18%	31 096
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		156 428	220 371	220 201	26 022	34 073	44 686	(10 614)	-24%	220 201
Planning and development		74 847	98 596	98 446	12 835	19 570	19 937	(367)	-2%	98 446
Road transport		65 219	103 690	103 190	10 862	11 940	21 940	(9 999)	-46%	103 190
Environmental protection		16 362	18 085	18 565	2 325	2 562	2 810	(248)	-9%	18 565
<i>Trading services</i>		1 032 511	1 242 315	1 242 815	158 694	257 111	229 724	27 387	12%	1 242 815
Energy sources		648 134	768 674	768 840	98 528	175 824	160 898	14 926	9%	768 840
Water management		140 082	146 032	142 302	18 336	25 961	24 244	1 718	7%	142 302
Waste water management		170 361	176 993	181 058	24 008	32 651	34 217	(1 566)	-5%	181 058
Waste management		73 934	150 616	150 616	17 822	22 674	10 364	12 310	119%	150 616
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 964 534</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>296 851</b>	<b>431 743</b>	<b>396 118</b>	<b>35 625</b>	<b>9%</b>	<b>2 258 349</b>
<b>Surplus/ (Deficit) for the year</b>		<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>	<b>41 362</b>	<b>20%</b>	<b>130 434</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 2023

**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 Quarter**

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	26 357	1 891	4 547	5 091	(544)	-10,7%	26 357
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 589 956	129 939	420 714	340 181	80 533	23,7%	1 589 956
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	164 777	24 477	29 475	23 888	5 587	23,4%	164 777
Vote 5 - CORPORATE SERVICES		11 557	10 179	10 179	642	2 198	2 080	118	5,7%	10 179
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 514	39 827	223 234	231 941	(8 707)	-3,8%	597 514
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>	2	<b>2 202 352</b>	<b>2 388 783</b>	<b>2 388 783</b>	<b>196 776</b>	<b>680 168</b>	<b>603 181</b>	<b>76 987</b>	<b>12,8%</b>	<b>2 388 783</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	17 841	4 093	4 260	3 265	995	30,5%	17 841
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 814	93 403	93 403	15 343	22 640	18 307	4 333	23,7%	93 403
Vote 3 - INFRASTRUCTURE SERVICES		1 162 250	1 366 656	1 366 656	174 358	276 766	256 078	20 687	8,1%	1 366 656
Vote 4 - COMMUNITY AND PROTECTION SERVICES		434 010	422 903	422 903	55 636	65 104	59 240	5 863	9,9%	422 903
Vote 5 - CORPORATE SERVICES		170 713	234 757	234 357	29 950	36 341	33 728	2 613	7,7%	234 357
Vote 6 - FINANCIAL SERVICES		92 903	122 789	122 789	17 470	26 633	25 500	1 133	4,4%	122 789
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>	2	<b>1 964 534</b>	<b>2 258 349</b>	<b>2 257 949</b>	<b>296 851</b>	<b>431 743</b>	<b>396 118</b>	<b>35 625</b>	<b>9,0%</b>	<b>2 257 949</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>237 818</b>	<b>130 434</b>	<b>130 834</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>	<b>41 362</b>	<b>20,0%</b>	<b>130 834</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 2023

**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 2023/24								
		2022/23 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</b>										
<b>Exchange Revenue</b>		1 287 586	1 435 565	1 435 565	128 613	385 306	316 553	68 753	22%	1 435 565
Service charges - Electricity		779 984	913 669	913 669	88 672	246 769	197 248	49 521	25%	913 669
Service charges - Water		162 138	185 622	185 622	12 120	33 411	37 645	(4 235)	-11%	185 622
Service charges - Waste Water Management		106 739	108 647	108 647	9 207	31 232	29 010	2 223	8%	108 647
Service charges - Waste management		89 837	107 654	107 654	7 312	30 696	28 728	1 969	7%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 190	2 049	5 738	4 848	890	18%	22 190
Agency services		3 438	3 358	3 358	341	912	747	165	22%	3 358
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 467	15 413	15 413	1 710	5 014	3 101	1 913	62%	15 413
Interest earned from Current and Non Current Assets		42 250	41 193	41 193	4 856	14 282	10 298	3 984	39%	41 193
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 373	10 604	10 604	721	2 307	1 306	1 001	77%	10 604
Licence and permits		8 408	7 872	7 872	903	2 091	1 837	254	14%	7 872
Operational Revenue		44 254	19 346	19 346	721	12 854	1 785	11 069	620%	19 346
<b>Non-Exchange Revenue</b>		814 431	849 362	849 362	57 252	283 950	285 370	(1 419)	0%	849 362
Property rates		452 019	473 589	473 589	34 401	176 482	193 781	(17 299)	-9%	473 589
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		146 658	131 570	131 570	22 533	22 812	17 523	5 289	30%	131 570
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		211 107	240 911	240 911	-	83 724	73 441	10 283	14%	240 911
Interest		3 418	3 293	3 293	318	933	624	309	49%	3 293
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 084	-	-	-	-	-	-	-	-
Other Gains		145	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 102 017</b>	<b>2 284 927</b>	<b>2 284 927</b>	<b>185 864</b>	<b>669 257</b>	<b>601 923</b>	<b>67 334</b>	<b>11%</b>	<b>2 284 927</b>
<b>Expenditure By Type</b>										
Employee related costs		546 292	617 894	618 889	141 273	141 273	140 720	552	0%	618 889
Remuneration of councillors		21 818	22 097	22 097	3 538	3 538	5 524	(1 986)	-36%	22 097
Bulk purchases - electricity		521 012	636 393	636 393	78 039	148 655	137 264	11 391	8%	636 393
Inventory consumed		87 162	100 449	97 578	4 307	11 671	7 624	4 047	53%	97 578
Debt impairment		75 205	16 684	16 684	-	-	-	-	-	16 684
Depreciation and amortisation		241 691	220 283	220 283	39 562	60 875	54 481	6 394	12%	220 283
Interest		59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Contracted services		228 438	288 868	292 472	15 937	27 180	13 366	13 814	103%	292 472
Transfers and subsidies		17 758	20 636	19 758	593	9 609	4 374	5 235	120%	19 758
Irrecoverable debts written off		91 946	94 958	94 958	-	24	-	24	-	94 958
Operational costs		71 085	180 589	179 549	13 603	28 918	22 064	6 854	31%	179 549
Losses on Disposal of Assets		1 664	-	-	-	-	-	-	-	-
Other Losses		534	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 964 534</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>296 851</b>	<b>431 743</b>	<b>396 118</b>	<b>35 625</b>	<b>9%</b>	<b>2 258 349</b>
<b>Surplus/(Deficit)</b>		<b>137 483</b>	<b>26 578</b>	<b>26 578</b>	<b>(110 986)</b>	<b>237 514</b>	<b>205 805</b>	<b>31 709</b>	<b>0</b>	<b>26 578</b>
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	103 856	10 911	10 911	1 258	9 653	0	103 856
Transfers and subsidies - capital (in-kind)		23	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>			<b>130 434</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>			<b>130 434</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>			<b>130 434</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>237 818</b>	<b>130 434</b>	<b>130 434</b>	<b>(100 075)</b>	<b>248 425</b>	<b>207 063</b>			<b>130 434</b>



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**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	Budget Year 2023/24								
		2022/23 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		39	40	40	4	4	-	4		40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	7 824	125	404	526	(123)	-23%	7 824
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	450 893	15 381	25 303	71 496	(46 193)	-65%	450 893
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	28 062	145	150	5 870	(5 720)	-97%	28 062
Vote 5 - CORPORATE SERVICES		30 209	30 201	35 101	401	424	4 145	(3 721)	-90%	35 101
Vote 6 - FINANCIAL SERVICES		571	250	1 419	4	4	43	(39)	-90%	1 419
<b>Total Capital Multi-year expenditure</b>	4,7	319 271	490 930	523 338	16 061	26 289	82 081	(55 792)	-68%	523 338
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	1 233	0	11	46	(35)	-76%	1 233
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	4 300	-	(429)	40	(469)	-1174%	4 300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	5 906	7	7	475	(468)	-99%	5 906
Vote 5 - CORPORATE SERVICES		569	3 700	4 633	970	970	544	426	78%	4 633
Vote 6 - FINANCIAL SERVICES		-	500	500	-	-	-	-		500
<b>Total Capital single-year expenditure</b>	4	2 718	13 870	16 571	977	558	1 105	(547)	-49%	16 571
<b>Total Capital Expenditure</b>	3	321 989	504 800	539 910	17 038	26 847	83 186	(56 338)	-68%	539 910
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		31 388	34 691	41 692	1 380	1 402	4 732	(3 330)	-70%	41 692
Executive and council		39	40	40	4	4	-	4		40
Finance and administration		31 348	34 651	41 652	1 375	1 398	4 732	(3 334)	-70%	41 652
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		15 395	28 606	37 163	271	276	5 472	(5 196)	-95%	37 163
Community and social services		2 323	7 285	8 969	111	116	25	91	363%	8 969
Sport and recreation		4 620	6 461	9 778	35	35	3 561	(3 526)	-99%	9 778
Public safety		1 638	6 966	10 523	-	-	1 495	(1 495)	-100%	10 523
Housing		6 815	7 894	7 894	125	125	391	(266)	-68%	7 894
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		78 737	95 480	98 830	2 997	4 265	8 021	(3 755)	-47%	98 830
Planning and development		13 953	19 800	21 813	1 546	1 846	2 181	(335)	-15%	21 813
Road transport		58 013	73 080	73 649	1 445	2 413	5 021	(2 607)	-52%	73 649
Environmental protection		6 772	2 600	3 369	6	6	819	(813)	-99%	3 369
<b>Trading services</b>		196 469	346 023	362 225	12 389	20 903	64 961	(44 057)	-66%	362 225
Energy sources		73 934	113 188	113 256	5 768	6 955	13 564	(6 609)	-49%	113 256
Water management		73 907	117 150	126 087	3 349	9 208	28 080	(18 872)	-67%	126 087
Waste water management		40 101	53 140	56 230	1 104	1 104	1 821	(718)	-39%	56 230
Waste management		8 527	62 545	66 651	2 169	3 637	21 496	(17 859)	-83%	66 651
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	321 989	504 800	539 910	17 038	26 847	83 186	(56 338)	-68%	539 910
<b>Funded by:</b>										
National Government		91 031	79 190	79 190	2 689	9 550	27 262	(17 712)	-65%	79 190
Provincial Government		8 543	24 666	24 666	1 083	1 361	2 509	(1 148)	-46%	24 666
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		17 178	24 118	27 846	237	237	5 310	(5 073)	-96%	27 846
Transfers recognised - capital		116 751	127 974	131 701	4 008	11 148	35 080	(23 932)	-68%	131 701
Borrowing	6	84 534	200 000	210 901	5 747	7 399	32 604	(25 205)	-77%	210 901
Internally generated funds		120 704	176 826	197 307	7 282	8 299	15 501	(7 202)	-46%	197 307
<b>Total Capital Funding</b>	7	321 989	504 800	539 910	17 038	26 847	83 186	(56 338)	-68%	539 910

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



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		580 301	428 557	393 105	836 232	393 105
Trade and other receivables from exchange transactions		248 213	219 378	219 378	290 953	219 378
Receivables from non-exchange transactions		46 437	113 233	113 233	103 655	113 233
Current portion of non-current receivables		–	–	–	–	–
Inventory		36 031	28 822	31 674	39 997	31 674
VAT		12 014	17 358	17 358	39 179	17 358
Other current assets		5 961	5 349	5 349	2 522	5 349
<b>Total current assets</b>		<b>928 958</b>	<b>812 698</b>	<b>780 098</b>	<b>1 312 538</b>	<b>780 098</b>
<b>Non current assets</b>						
Investments		–	–	–	–	–
Investment property		427 316	418 091	418 091	427 210	418 091
Property, plant and equipment		5 625 704	6 004 827	6 039 937	5 588 028	6 039 937
Biological assets		5 143	5 643	5 643	5 143	5 643
Living and non-living resources		–	–	–	–	–
Heritage assets		1 313	3 537	3 537	1 313	3 537
Intangible assets		6 099	4 514	4 514	6 076	4 514
Trade and other receivables from exchange transactions		4 582	6 649	6 649	4 582	6 649
Non-current receivables from non-exchange transactions		17	72	72	17	72
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>6 070 173</b>	<b>6 443 332</b>	<b>6 478 442</b>	<b>6 032 368</b>	<b>6 478 442</b>
<b>TOTAL ASSETS</b>		<b>6 999 131</b>	<b>7 256 030</b>	<b>7 258 540</b>	<b>7 344 906</b>	<b>7 258 540</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		55 047	63 043	63 043	55 047	63 043
Consumer deposits		23 689	22 755	22 755	23 983	22 755
Trade and other payables from exchange transactions		322 605	278 475	281 862	162 610	281 862
Trade and other payables from non-exchange transactions		28 945	6 113	5 235	61 468	5 235
Provision		61 797	74 461	74 461	61 797	74 461
VAT		–	3 472	3 472	65 050	3 472
Other current liabilities		–	–	–	–	–
<b>Total current liabilities</b>		<b>492 083</b>	<b>448 318</b>	<b>450 827</b>	<b>429 954</b>	<b>450 827</b>
<b>Non current liabilities</b>						
Financial liabilities		447 598	655 062	655 062	447 601	655 062
Provision		120 238	204 748	204 748	120 238	204 748
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		166 384	199 852	199 852	166 384	199 852
<b>Total non current liabilities</b>		<b>734 220</b>	<b>1 059 662</b>	<b>1 059 662</b>	<b>734 223</b>	<b>1 059 662</b>
<b>TOTAL LIABILITIES</b>		<b>1 226 303</b>	<b>1 507 980</b>	<b>1 510 490</b>	<b>1 164 177</b>	<b>1 510 490</b>
<b>NET ASSETS</b>	2	<b>5 772 828</b>	<b>5 748 050</b>	<b>5 748 050</b>	<b>6 180 729</b>	<b>5 748 050</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		5 614 259	5 561 338	5 561 338	5 614 259	5 561 338
Reserves and funds		171 887	186 712	186 712	171 887	186 712
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>5 786 146</b>	<b>5 748 050</b>	<b>5 748 050</b>	<b>5 786 146</b>	<b>5 748 050</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**Table C7: Monthly Budget Statement – Cash Flow**

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

Description	Ref	2022/23	Budget Year 2023/24							
		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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		1 249 264	481 350	481 008	89 917	472 811	186 546	286 265	153%	481 008
Service charges		920 983	1 479 263	1 479 263	103 373	293 489	328 940	(35 451)	-11%	1 479 263
Other revenue		43 508	146 227	151 493	4 121	21 165	10 689	10 476	98%	151 493
Transfers and Subsidies - Operational		1 235	240 911	240 911	0	2	79 709	(79 707)	-100%	240 911
Transfers and Subsidies - Capital		52	103 856	103 856	-	-	25 964	(25 964)	-100%	103 856
Interest		5 423	41 193	41 193	949	2 428	10 298	(7 870)	-76%	41 193
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		341 567	(2 000 844)	(2 000 844)	13 903	(229 402)	(349 104)	(119 702)	34%	(107 046)
Interest		-	(42 802)	(42 802)	-	-	(10 700)	(10 700)	100%	(42 802)
Transfers and Subsidies		(4 786)	(20 636)	(20 636)	-	-	(5 159)	(5 159)	100%	(20 636)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>2 557 246</b>	<b>428 518</b>	<b>433 442</b>	<b>212 263</b>	<b>560 492</b>	<b>277 182</b>	<b>(283 310)</b>	<b>-102%</b>	<b>2 327 241</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		(2 122)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(297 952)	(576 970)	(617 346)	(16 805)	(61 937)	95 735	157 672	165%	617 346
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(300 074)</b>	<b>(576 970)</b>	<b>(617 346)</b>	<b>(16 805)</b>	<b>(61 937)</b>	<b>95 735</b>	<b>157 672</b>	<b>165%</b>	<b>617 346</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	200 000	200 000	-	-	-	-		200 000
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>200 000</b>	<b>200 000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>200 000</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
Cash/cash equivalents at beginning:		443 400	432 641	432 641		878 253	432 641			878 253
Cash/cash equivalents at month/year end:		2 700 573	484 189	448 737	195 458	498 555	372 917			3 144 587

## 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 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dye-1 Yr	Over 1Yr	Total	Total over 90 days			
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	12 530	2 092	3 179	127 453	-	-	-	-	-	145 254	127 453	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	69 885	4 453	6 833	48 697	-	-	-	-	-	127 878	46 697	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21 065	24 319	1 982	33 445	-	-	-	-	-	80 811	33 445	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7 501	2 635	623	33 339	-	-	-	-	-	44 098	33 339	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 846	4 457	919	42 966	-	-	-	-	-	54 318	42 936	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	629	191	195	13 288	-	-	-	-	-	14 303	13 288	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
1820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	568	158	184	13 852	-	-	-	-	-	14 762	13 852	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>118 133</b>	<b>38 304</b>	<b>13 915</b>	<b>311 071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481 423</b>	<b>311 071</b>	<b>-</b>	<b>-</b>
<b>2022/23 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	3 472	1 103	178	1 184	-	-	-	-	-	5 936	1 184	-	-
Commercial	2300	23 815	5 575	6 431	49 592	-	-	-	-	-	85 413	49 592	-	-
Households	2400	65 152	26 171	6 865	233 833	-	-	-	-	-	332 021	233 833	-	-
Other	2500	25 695	5 455	441	26 462	-	-	-	-	-	58 053	26 462	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>118 133</b>	<b>38 304</b>	<b>13 915</b>	<b>311 071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>481 423</b>	<b>311 071</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 2023/24									Total
		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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 093	-	-	-	-	-	-	-	-	8 093
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12 968	-	-	-	-	-	-	-	-	12 968
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>21 061</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 061</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands														
<b>Municipality</b>														
A#9415		CALL ACCOUNT	Deposits - Bank (03)	Yes	8,40%				12/10/2024	99 215	726		-	99 941
N#028		1Y	Deposits - Bank (03)	Yes	9,05%				13/10/2023	108 009	744		-	108 752
N#030		1Y	Deposits - Bank (03)	Yes	9,54%				15/03/2024	104 417	784		-	105 201
A#3316		4M	Deposits - Bank (03)	Yes	8,55%				16/07/2023	(0)	-		-	(0)
A#0741		3M	Deposits - Bank (03)	Yes	8,55%				19/07/2023	0	-		-	0
N#031		1Y	Deposits - Bank (03)	Yes	10,30%				11/07/2024	107 029	883		-	107 922
A#1722		6M	Deposits - Bank (03)	Yes	9,78%				11/12/2023	95 835	760		-	96 595
										-	-		-	-
										-	-		-	-
										-	-		-	-
<b>Municipality sub-total</b>										<b>514 506</b>	<b>3 906</b>		<b>-</b>	<b>518 412</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>									<b>514 506</b>	<b>3 906</b>		<b>-</b>	<b>518 412</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**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	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		186 112	207 177	207 177	-	86 431	1 289	85 142	6603,1%	6 336
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	-	83 684	-	83 684		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 786	-	1 197	1 196	1	0,0%	4 786
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	93	1 457	1568,2%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	743	(743)	-100,0%	2 971
Provincial Government:		23 039	30 763	30 763	3 751	3 995	7 620	(3 625)	-47,6%	30 763
Library Services: Conditional Grant		14 112	11 252	11 252	3 751	3 751	2 813	938	33,3%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-		245
Title Deeds Restoration Grant		-	1 503	1 503	-	-	376	(376)	-100,0%	1 503
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	86	(86)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-		38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	244	-	244		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	4 345	(4 345)	-100,0%	17 380
District Municipality:		615	-	-	-	-	-	-		-
Cape Winelands District Grant		500	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		2 365	-	-	176	196	-	196		-
Private Enterprises		2 365	-	-	176	196	-	196		-
<b>Total Operating Transfers and Grants</b>	5	<b>212 132</b>	<b>237 940</b>	<b>237 940</b>	<b>3 927</b>	<b>90 622</b>	<b>8 909</b>	<b>81 712</b>	<b>917,1%</b>	<b>37 099</b>
<b>Capital Transfers and Grants</b>										
National Government:		90 810	79 190	79 190	-	30 000	19 797	10 203	51,5%	79 190
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	22 750	-	6 000	5 687	313	5,5%	22 750
Integrated Urban Development Grant		62 460	56 440	56 440	-	24 000	14 110	9 890	70,1%	56 440
Provincial Government:		10 895	24 666	24 666	-	-	6 166	(6 166)	-100,0%	24 666
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	5 033	5 033	-	-	1 258	(1 258)	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		4 500	18 633	18 633	-	-	4 658	(4 658)	-100,0%	18 633
RSEP/ VPUU		-	1 000	1 000	-	-	250	(250)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	<b>101 704</b>	<b>103 856</b>	<b>103 856</b>	<b>-</b>	<b>30 000</b>	<b>25 964</b>	<b>4 036</b>	<b>15,5%</b>	<b>103 856</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>313 836</b>	<b>341 796</b>	<b>341 796</b>	<b>3 927</b>	<b>120 622</b>	<b>34 873</b>	<b>85 749</b>	<b>245,9%</b>	<b>140 955</b>



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

**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	2022/23	Budget Year 2023/24							
		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:		188 219	210 148	210 148	8 502	28 382	(1 289)	29 672	-2301,2%	(9 307)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	8 502	28 382	-	28 382		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 786	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	-	-	-		-
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	-	-		(2 971)
Provincial Government:		20 424	30 763	30 763	-	-	(2 095)	2 095	-100,0%	(30 763)
Library Services: Conditional Grant		10 628	11 252	11 252	-	-	(1 977)	1 977	-100,0%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	(118)	118	-100,0%	(245)
Title Deeds Restoration Grant		-	1 503	1 503	-	-	-	-		-
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	-	-		(345)
Financial Management Capability Building Grant		319	-	-	-	-	-	-		-
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-		(38)
Financial Management Support Building Grant		550	-	-	-	-	-	-		-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	-	-		(17 380)
District Municipality:		599	-	-	-	-	-	-		-
Cape Winelands District Grant		484	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		103	-	-	0	13	-	13		-
Private Enterprises		103	-	-	0	13	-	13		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>209 346</b>	<b>240 911</b>	<b>240 911</b>	<b>8 503</b>	<b>28 395</b>	<b>(3 384)</b>	<b>31 780</b>	<b>-939,0%</b>	<b>(40 070)</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		91 162	79 190	79 190	2 689	9 550	-	9 550		(79 190)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	22 750	13	1 147	-	1 147		(22 750)
Integrated Urban Development Grant		62 460	56 440	56 440	2 676	8 403	-	8 403		(56 440)
Provincial Government:		7 720	24 666	24 666	1 361	1 361	(1 258)	2 620	-208,2%	(24 666)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	5 033	125	125	(1 258)	1 384	-110,0%	(5 033)
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	18 633	958	958	-	958		(18 633)
Library Services: Conditional Grant		69	-	-	-	-	-	-		-
RSEPI VPUJ		1 000	1 000	1 000	278	278	-	278		(1 000)
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		<b>98 881</b>	<b>103 856</b>	<b>103 856</b>	<b>4 050</b>	<b>10 911</b>	<b>(1 258)</b>	<b>12 170</b>	<b>-967,2%</b>	<b>(103 856)</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>308 227</b>	<b>344 766</b>	<b>344 766</b>	<b>12 552</b>	<b>39 307</b>	<b>(4 643)</b>	<b>43 949</b>	<b>-946,0%</b>	<b>(143 925)</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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

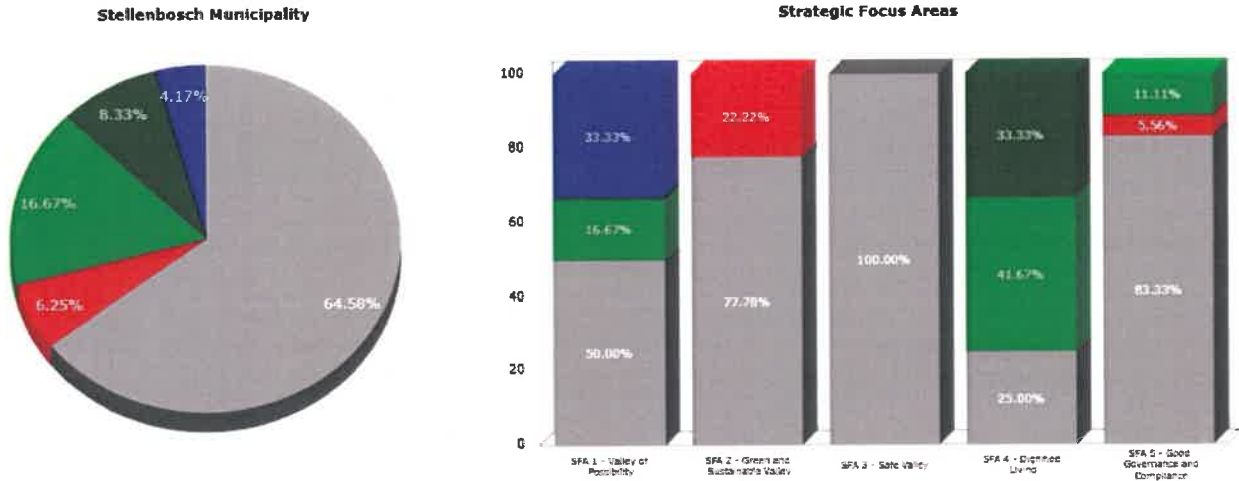
**WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q1 First Quarter**

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	
Municipal Rehabilitation Grant		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Library Services: Conditional Grant		-	-	-	-	
Municipal Accreditation and Capacity Building Grant		-	-	-	-	
Financial Management Capability Building Grant		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Community Development Workers Operational Support Grant		-	-	-	-	
Financial Management Support Building Grant		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Foreign Government and International Organisations		-	-	-	-	
Parent Municipality / Entity		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Parent Municipality / Entity		-	-	-	-	
Transfer from Operational Revenue		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	

**12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2023/24, Q1 (01 July – 30 September 2023)**

**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 2023) of the 2023/24 financial year.



Stellenbosch Municipality		Municipal Strategic Focus Areas (SFAs)				
		SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance
KPI Not Yet Measured	31 (64.58%)	3 (50%)	7 (77.78%)	3 (100%)	3 (25%)	15 (83.33%)
KPI Not Met	3 (6.25%)	-	2 (22.22%)	-	-	1 (5.56%)
KPI Almost Met	-	-	-	-	-	-
KPI Met	8 (16.67%)	1 (16.67%)	-	-	5 (41.67%)	2 (11.11%)
KPI Well Met	4 (8.33%)	-	-	-	4 (33.33%)	-
KPI Extremely Well Met	2 (4.17%)	2 (33.33%)	-	-	-	-
<b>Total:</b>	<b>48</b>	<b>6</b>	<b>9</b>	<b>3</b>	<b>12</b>	<b>18</b>
	100%	12.50%	18.75%	6.25%	25%	37.50%

Table: 1 Overall performance for Quarter 1 per SFA- 01 July – 30 September 2023



**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	01 July – 30 September 2023				
						Target	Actual	R	Performance Comment	Corrective Measures
TL52	KPI061	Submission of the revised Economic Development Strategy to the MayCo	Number of revised Economic Development Strategies submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL53	KPI003	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	1 100	1 100	330	656	B	Improved internal coordination and oversight of the implementation of EPWP have led to an increase in the creation of job opportunities. This also coincided with the start of the new financial year, where several projects were aimed at commencing.	
TL54	KPI004	Submission of Land-use applications to the Municipal Planning Tribunal (MPT) within 120 days from the conclusion of the administrative processing of the application	Percentage of Land-use applications submitted to the MPT within 120 days from the conclusion of the administrative processing of the application	75%	75%	75%	75%	G	3 / 4 x 100 = 75%	
TL55	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMMEs	4	4	1	2	B	2x training opportunities were provided in quarter 1 of the 2023/24 financial year in partnership with the Small Enterprise Development Agency (SEDA). These training opportunities included: (1) a SEDA Co-operative training session for emerging farmers in Stellenbosch. (2) SEDA Networking Event for Women's Day.	

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

SFA 1 - Valley of Possibility

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL56	KPI006	Submission of the revised Spatial Development Framework (SDF) to the Council	Number of revised SDFs submitted to the Council by 30 June	1	1	0	0	N/A		
TL57	KPI007	Submission of the revised Housing Pipeline (document) to the MayCo	Number of revised Housing Pipelines (document) submitted to the MayCo by 31 May	1	1	0	0	N/A		

Summary of Results: SFA 1 - Valley of Possibility

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

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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	01 July – 30 September 2023	
				Target	Actual	Performance Comment	Corrective Measures
TL60	KPI020	Conduct an external audit of the Stellenbosch Municipal Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipal Waste Disposal Facilities conducted by 30 June	1	1	0	N/A
TL61	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	N/A
TL62	KPI014	Process building plan applications of <500sqm within 30 days after the date of receipt	Percentage of building plan applications of <500sqm processed within 30 days after the date of receipt	60%	60%	44.13%	R

192 / 435 x 100 = 44.13%

A new BDM policy, operational guidelines, and procedures were developed.

A new draft BDM Bylaw was developed and is to be submitted to the Council for consideration and public participation. Funding was secured from the WCG for the upgrade of the Building Plan Application Management System (BPAMS), of which Phase 1 upgrades were initiated in July 2023 and which were completed and migrated (going live) on 04 October 2023.

The Building and Development Management (BDM) 100-Day Action Plan was implemented and concluded on 30 September 2023. During the process, the focus was on going back to the basics to rectify or strengthen the BDM foundation.

1 additional Plans Examiner was

The implementation of the BPAMS Phase 1 upgrades as of October 2023 will result in a minimum of 5% increase in relation to the current performance of 44.13% in quarter 2 of the 2023/24 financial year.

The BPAMS Phase 2 upgrades, which are envisaged to be completed by 31 December 2023, will result in an estimated performance increase of at least 5% in quarter 3 from the current actual performance of 44.13%

# QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

## 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	Performance Comment	Corrective Measures
01 July – 30 September 2023										
TL63	KP022	Wastewater quality measured ito the Department of Water and Sanitation's License Conditions for physical and micro parameters	Percentage of wastewater quality compliance as per the analysis certificate, measured quarterly	70%	70%	70%	46.33%	R	appointed on 01 August 2023.  (44 + 42 + 53) / 3 = 46.33%.  Staff shortages and Eskom electricity outages hamper some wastewater plants' abilities, adding strain to some equipment on plants.	A specialist service provider was appointed to assist existing staff on plants, which is showing positive results. Repairs to certain equipment were effected, and operations and maintenance items are currently underway.
TL65	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	N/A		
TL94	KPI011	Construct ion of a new landfill cell at Stellenbosch Landfill Facility	Number of new landfill cells constructed at the Stellenbosch Landfill Facility by 30 June	1	1	0	0	N/A		
TL95	KPI019	Submission of a Service Level Charter to the Municipal Manager	Number of Service Level Charters submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL96	KPI010	Upgrade the telemetry monitoring system	Number of telemetry monitoring systems upgraded by 30 June	1	1	0	0	N/A		

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

KPI Not Yet Measured	6
KPI Not Met	2
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>8</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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	Target	Actual	R	Performance Comment	Corrective Measures
TL66	KPI024	Submission of the revised Disaster Management Plan to the Municipal Manager	Number of revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A		
TL67	KPI025	Submission of the revised Safety and Security Strategy 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		
TL68	KPI026	Submission of the revised Traffic Management Plan 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 KPI's</b>	<b>3</b>

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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	01 July – 30 September 2023		
				Target	Actual	R	Performance Comment	Corrective Measures
TL70	KPI028	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	20	20	0	N/A	
TL71	KPI032	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%	G	5 894 / 5 894 x 100 = 100%
TL72	KPI029	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 of average electricity losses, measured by 30 June	<9%	<9%	0%	N/A	
TL73	KPI030	Water quality measured quarterly into the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	90%	90%	G	
TL74	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	<25%	0%	N/A	
TL75	KPI033	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	100%	100%	100%	G	5 894 / 5 894 x 100 = 100%
TL76	KPI034	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%	G	5 894 / 5 894 x 100 = 100%
TL77	KPI035	Registered indigent formal households with access to free	Percentage of registered indigent formal households with	100%	100%	100%	G	5 894 / 5 894 x 100 = 100%

QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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 2023	
									Performance Comment	Corrective Measures
TL78	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	27 000	27 000	27 000	27 036	G2		
TL79	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	27 000	27 000	27 000	27 036	G2		
TL80	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	27 000	27 000	27 000	27 036	G2		
TL81	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 000	27 000	27 000	27 036	G2		

Summary of Results: SFA 4 - Dignified Living

KPI Not Yet Measured	3
KPI Not Met	0
KPI Almost Met	0
KPI Met	5
KPI Well Met	4
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>12</b>



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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 2023	
									Performance Comment	Corrective Measures
TL47	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL48	KPI044	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	50%	50%	0%	0%	N/A		
TL49	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the APAC	Number of AGSA Audit Action Plans submitted to the APAC by 31 July	1	1	1	1	G		
TL50	KPI053	Submission of the draft Integrated Development Plan (IDP) to the Council	Number of draft IDPs submitted to the Council by 31 March	1	1	0	0	N/A		
TL51	KPI062	Submission of the revised Integrated Zoning Scheme to the MayCo	Number of revised Integrated Zoning Schemes submitted to the MayCo by 30 June	1	1	0	0	N/A		
TL58	KPI055	Submission of the revised Wastewater Master Plan to the Municipal Manager	Number of revised Wastewater Master Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL93	KPI056	Submission of the revised Electrical Master Plan to the Council	Number of revised Electrical Master Plans submitted to the Council by 30 June	1	1	0	0	N/A		
TL59	KPI060	Submission of the updated Comprehensive Integrated Transport Plan (CITP) to the Municipal Manager	Number of updated CITPs submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL82	KPI042	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	2	2	0	0	N/A		



QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

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	Performance Comment	Corrective Measures
			Operational Expenditure excluding (Depreciation)							
TL83	KPI043	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		
TL84	KPI040	Actual expenditure of 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%	4.97%	R	Actual expenditure / Amendment Budget (R26 847 319 / R539 909 625 x 100 = 4.97%) Actual expenditure / planned Capital Budget expenditure (R26 847 319 / R83 185 656 x 100 = 32.27%)	Regular engagements with the user departments that are responsible for the implementation of major capital projects were scheduled to expedite spending.
TL85	KPI045	The percentage of the 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) x 100), measured by 30 June	0.20%	0.20%	0%	0%	N/A		
TL86	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt obligations (NKPI Proxy - MSA, Reg. S10(g)(i))	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		
TL87	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	N/A		
TL88	KPI054	Submission of the IDP / Budget / SDF time schedule	Number of IDP / Budget / SDF time schedules (process plan) submitted	1	1	1	1	G	IDP / Budget / SDF time schedule (process plan)	

## QUARTERLY BUDGET STATEMENT FOR SEPTEMBER 2023

### 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	Performance Comment	Corrective Measures
			to the Council						01 July – 30 September 2023	
			(process plan) to the Council							
			to the Council by 31 August							
TL89	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan 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		
TL90	KPI052	Submission of the revised Strategic ICT Plan 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		
TL91	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	N/A		
TL92	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	Number of revised SRRs submitted to the Risk Management Committee by 30 June	1	1	0	0	N/A	submitted to the Council on 23 August 2023.	

### Summary of Results: SFA 5 - Good Governance and Compliance

KPI Not Yet Measured	16
KPI Not Met	1
KPI Almost Met	0
KPI Met	2
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>19</b>

#### 14. STRATEGIC PERFORMANCE CONCLUSION

(a) Out of the 48 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2023/24, 31 were not measured during quarter 1 (01 July – 30 September 2023). 03 of the measured KPIs were not met, 08 were met and 04 were well met.

KPI Not Yet Measured	31
KPI Not Met	3
KPI Almost Met	0
KPI Met	8
KPI Well Met	4
KPI extremely well met	2
<b>Total KPIs</b>	<b>48</b>

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

