

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022



STELLENBOSCH

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QUARTERLY BUDGET MONITORING REPORT

2nd Quarter 2022/23



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending December 2022 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 December 2022.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 16 January 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 second quarter of the financial year 2022/23.

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.



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Advocate G M van Deventer
Executive Mayor
Date: 18 January 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 2021/22 budget progress / implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	409 273 204	2 100 690 481	2 103 782 596
Adjustment Budget	464 483 073	2 105 188 994	2 106 906 780
Plan to Date (SDBIP)	185 642 519	906 014 144	1 093 717 753
Actual	121 567 496	762 279 002	1 103 939 458
Variance to SDBIP	-64 075 023	-143 735 142	10 221 705
Year to date % Variance to SDBIP	-34,52%	-15,86%	0,93%

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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

3. Operating Revenue

The following table shows the actual operating revenue per National Treasury Reporting regulations against that planned in the SDBIP for the 2nd Quarter of 2022/23.

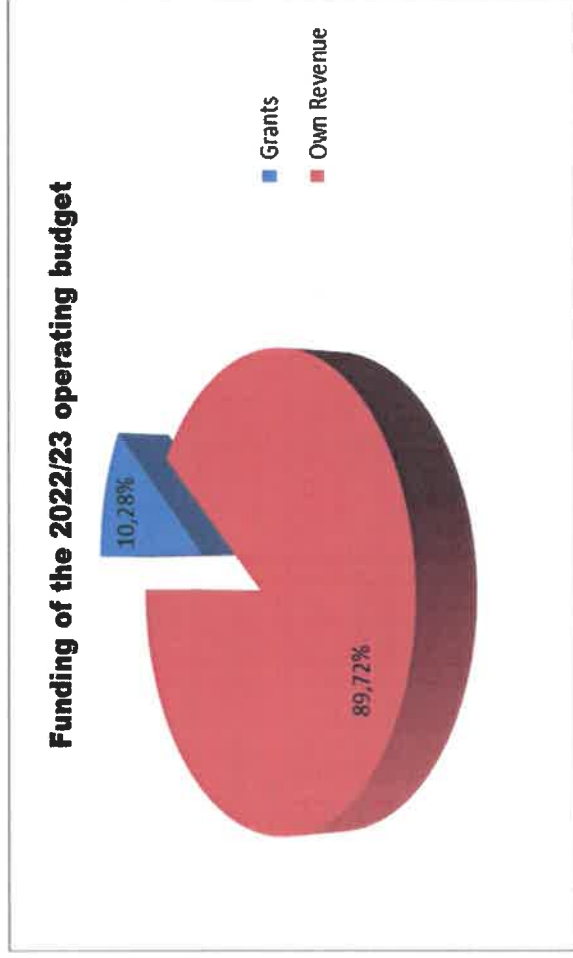
Operating Revenue by Source

Description	ORIGINAL BUDGET	ADJUSTMENT BUDGET	QUARTER 2 2022/23			QUARTER 2 2021/22		
			PLANNED	ACTUAL	VAR	PLANNED	ACTUAL	VAR
Revenue by Source								
Pro party rates	438 941 448,00	438 941 448,00	92 292 103	93 930 530	2%	101 298 177	87 002 650	100%
Service charges - electricity revenue	846 763 143,00	846 763 143,00	194 446 807	172 482 424	-11%	171 785 574	165 315 057	-4%
Service charges - water revenue	176 782 707,00	176 782 707,00	39 987 486	46 537 011	16%	27 816 935	32 937 164	18%
Service charges - sanitation revenue	109 133 951,00	109 133 951,00	25 185 258	25 538 028	1%	16 387 336	23 727 671	100%
Service charges - refuse revenue	94 971 363,00	94 971 363,00	20 852 712	20 818 378	0%	11 119 254	18 440 027	100%
Service charges - other	-	-	-	-	-	-	-	0%
Rental of facilities and equipment	15 537 893,98	15 537 894,00	3 884 478	2 302 772	-41%	2 373 007	2 498 271	5%
Interest earned - external investments	20 397 326,00	20 397 326,00	5 099 331	10 525 469	106%	3 878 578	5 357 595	38%
Interest earned - outstanding debtors	11 391 237,40	11 391 237,00	2 937 083	4 969 841	69%	3 161 549	3 155 937	0%
Fines, Penalties and Forfeits	124 955 174,00	124 955 174,00	31 238 796	40 698 568	30%	36 885 724	48 798 272	32%
Licences and permits	5 934 010,00	5 934 010,00	1 483 506	2 107 980	42%	2 342 438	1 558 663	100%
Agency services	4 281 368,00	4 281 368,00	1 070 343	727 334	-32%	1 236 581	681 435	-45%
Transfers recognised - operational	213 380 350,00	216 504 534,00	53 797 180	56 471 851	5%	69 619 856	60 501 317	-13%
Other revenue	41 312 625,00	41 312 625,00	10 328 169	10 323 173	0%	7 456 781	7 563 220	1%
Gains on disposal of PPE	-	-	-	-	0%	-	5 500	0%
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 106 906 780	482 603 252	487 433 358	1%	455 361 790	457 542 778	0%

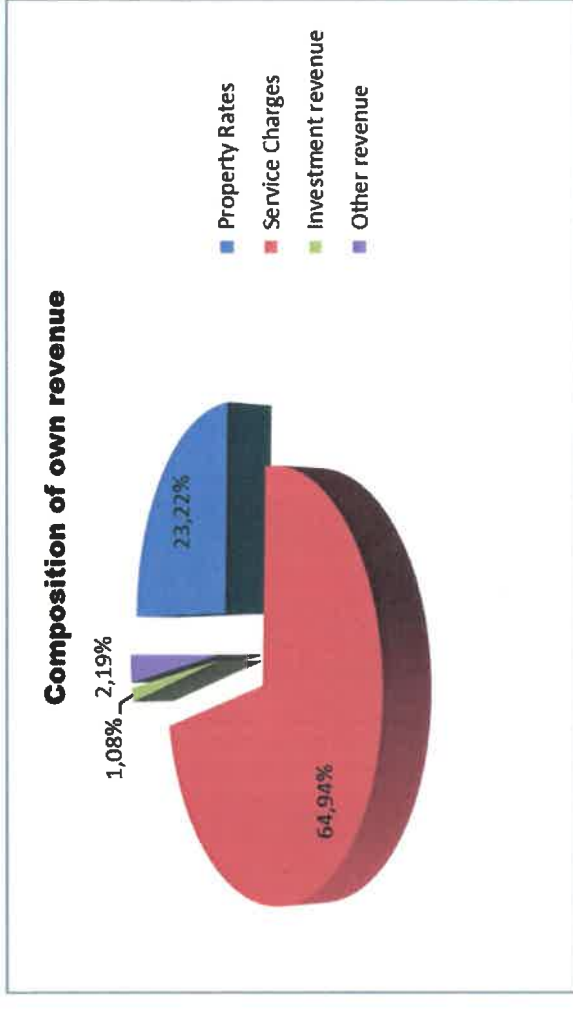
NB: - The “year to date actual for property rates income” refers to the total billed for the year and not actual receipts.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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 64.94 per cent of the 1 890 402 246 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 under performance of R9 683 434 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 R37 526 233 less electricity charges than initially anticipated. The largest under performance relates to the low usage during peak times reflected for the time of use tariffs (R25 222 820) and Domestic High prepaid (R38 029 427). The underperformance is due to prolonged load shedding outages and consumers finding alternative energy sources. Considering the consumption over the past 6 months of the current financial year, the average consumption (R66 909 106), a decreasing trend in collections over the past 3 months at an average of R10 160 377 as well as the tariff increase of 7.9%, the current budget of R837 368 479 is deemed unattainable. It is recommended that the budget be reduced with approximately R34 455 166 during the Mid-year adjustment budget process.

3.3 Service charges - water revenue

The municipality has billed R10 970 916 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R29 765 307). This incline in billings is a result of the increase in consumption. Considering the monthly average increase in consumption over the past 5 months of the current financial year (R1 048 212), the monthly average billing (R14 031 157) as well as the tariff increase of 6.2%, the current budget of R176 782 707 is deemed attainable. It is recommended that the budget not be adjusted during the mid-year adjustment process.

3.4 Service charges - sanitation revenue

The municipality has billed R1 754 487 less sanitation charges than initially anticipated. The largest under performances were noted for general sanitation charges (R1 754 389). Considering the consumption over the past 6 months of the current financial year, the average consumption over the last 6 months of the past 4 financial years (R7 497 544) as well as the tariff increase of 6%, the current budget of R114 485 332 is deemed attainable. It is recommended that the budget not be adjusted during the Mid-year adjustment budget process.

3.5 Service charges - Refuse revenue

The municipality has billed R2 626 273 less refuse charges than initially anticipated. Considering the average billings over the past 6 months of the current financial year (R8 367 599), as well as the tariff increase of 8%, the current budget of R94 971 363 is deemed attainable. It is recommended that the budget not be adjusted during the mid-year adjustment process.

3.6 Interest Earned- External Investments

An over performance was noted for interest earned – external investments to the amount of R8 743 281. The variance is mainly attributed to increases in the interest rates after the covid-19 pandemic where the interest rates had been significantly lower resulting in a reduced trend and budget. The municipality has also invested additional funds which has resulted in an increase in the earnings from investments. Considering the monthly average over the past 6 months R3 156 990 it is recommended that the budget be increased by R15 020 095 during the mid-year adjustment process.

3.7 Interest earned – outstanding debtors

An over performance was noted for the interest earned on outstanding debtors. This is due to the increases in the prime interest rate and the overall increase in debt. Considering the monthly average over the past 6 months (R1 484 423), it renders the adjustment budget of R11 391 237 as insufficient, and it is recommended that the budget be increased with R6 947 414 during the mid-year adjustment budget process.

3.8 Fines, penalties and forfeits

An underperformance was noted to the amount of R3 835 626. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system. It should be noted that no journal was processed during December 2022 and will reflect in the next reporting period. The budget is deemed to be attainable, and no adjustment required during the Mid-year adjustment budget process.

3.9 Licences and permits

An over performance is noted for licences and permits to the amount of R1 023 257. The over performance is due to more licences and permit renewals as well as more accompanying applications being received than initially anticipated. Considering the actuals generated over the past 4 financial years (average: R5 620 661) and a monthly average over the past 6 months of the current financial year (R665 045), the current budget of R5 934 010 is deemed as attainable. No adjustment to the budget is recommended during the Mid-year adjustment budget process.

3.10 Rental of facilities and equipment

An under performance is noted for the Rental of facilities and equipment to the amount of R3 201 536. Considering the average of the actuals generated over the

past three (3) financial years amounting to R11 150 870 and the average monthly revenue (R761 237), the current budget of R15 537 894 is deemed unattainable. It is recommended that the budget be reduced by R5 439 211 during the mid-year adjustment process.

3.11 Transfers and subsidies

The transfers and subsidies will be increased with R2 492 000 during the Mid-year Adjustment budget process. An increase of R300 000 relates to operating grants and an increase of R2 192 000 relates to capital grants.

3.12 Other revenue

An under performance is noted for other revenue to the amount of R2 821 556. The budget will be decreased during the Mid-year adjustment budget process. The adjustment has been necessitated due to the following.

- **Operational Revenue: Merchandising, Jobbing and Contracts (Electrical Services)**

An underperformance of R1 279 937 has been noted. However, the past three (3) financial years yielded an average income of R1 307 373 per year. This renders the adjustment budget of R4 994 321 as unattainable, and it is recommended that the budget be reduced during the Mid-year adjustment process.

- **Sales of Goods and Rendering of Services: Encroachment Fees (Property Management)**

An overperformance of R1 483 401 has been noted. The past three financial years yielded an average income of R2 325 862 per year, however, considering the monthly average for the past 6 months (R455 567) it is recommended that the budget be increased during the Mid-year adjustment process.

- **Sales of Goods and Rendering of Services: Parking Fees**

An under performance of R6 856 596 has been noted for Parking fees. The municipality has generated an average of R7 666 787 over the past 3 financial years and has generated R2 152 499 to date. Considering the monthly average over the past 6 months (R358 749), it renders the adjustment budget of R13 713 186 as unattainable, and it is recommended that the budget be reduced during the Mid-year adjustment process with approximately R9 316 000.

- **Sales of Goods and Rendering of Services: Cemetery and Burial.** An under performance was noted for the cemetery and burial. The municipality has generated an average of R738 267 over the past 3 financial years. Considering the monthly average (R102 029), the municipality has re-assessed the cemetery and burial revenue budget and anticipates that a downward adjustment of R2 257 334 will be necessitated during the Mid-year adjustment budget process.

4. Operating Expenditure

The following table illustrates the actual operating expenditure for each Directorate against planned expenditure in the SDBIP for the 2nd Quarter of 2022/23.

Operating Expenditure (Per Directorate):

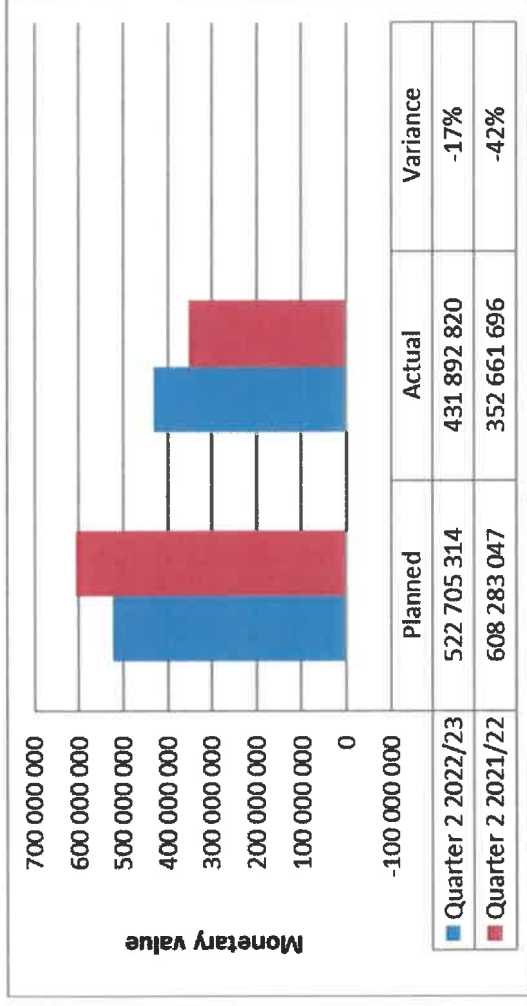
DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	27 432 083	27 982 083
Planning & Development	74 667 884	87 864 603
Infrastructure Services	1 258 869 331	1 258 869 331
Community and Protection Services	430 825 516	421 557 544
Corporate Services	210 683 035	210 702 801
Financial Services	98 212 632	98 212 632
TOTALS	2 100 690 481	2 105 188 994

QUARTER 2 2022/23	
PLANNED	ACTUALS
7 233 666	8 739 596
19 774 549	26 480 119
261 798 409	251 808 533
107 780 932	80 620 117
49 588 292	40 897 034
76 529 466	23 347 421
522 705 314	431 892 820

QUARTER 2 2021/22	
PLANNED	ACTUALS
772 637	3 532 991
1 822 173	1 074 320
-44 861 285	- 62 399 668
583 013 826	359 321 467
50 747 399	28 024 749
16 788 296	23 107 836
608 283 047	352 661 696

During the second quarter of the financial year the directorates spent R431 892 820, 17% less than the planned expenditure. At the same period last year, the directorate spent R352 661 696, 42% more than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022



The year on year comparison for the second quarter is 83% actual spending rate of the planned operating budget for the financial year 2022/23, compared to a 58% actual spending rate for the same period in the previous financial year.

Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R41 796 491 of the amended budget. The year- to- date actual expenditure incurred amounted to R41 009 249 which resulted in an underperformance of R787 242. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management

The user department planned to spend R1 744 469 of the amended budget. The year- to- date actual expenditure incurred amounted to R666 202. Orders to the amount of R364 267 have been loaded onto the financial system. The user department indicated that the funds are being used for the Local Spatial Development framework to develop two small towns.

4.1.2 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Other Transfers (Cash): LED direct support

The user department planned to spend R499 920 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that proposals for further Small; medium and Macro Enterprises training will be advertised for implementation.

4.1.3 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Research and Advisory

The user department planned to spend R178 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the implementation Protocol was signed between Stellenbosch Municipality and HDA which includes the provision for a Programme Manager. The funds will be utilised for this professional service.

4.1.4 Expenditure: Contracted Services: Contractors: Event Promoters

The user department planned to spend R1 900 000 of the amended budget. The year- to- date actual expenditure incurred amounted to R1 637 660. Orders to the amount of R608 885 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R514 587 178 of the amended budget. The year-to-date actual expenditure incurred amounted to R458 680 207 which resulted in an underperformance of R55 906 971. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R242 625 355 of the amended budget. The year-to-date actual expenditure incurred amounted to R227 305 614. The electricity purchases are the largest contributor to the over performance (R9 617 724). It is envisaged that the demand for electricity will decrease due to severe load shedding as there has been a decline in the past 3 months of the current financial year. Due to this decline, the budget will be reduced by approximately R7 486 902 during the Mid-year adjustment budget process.

4.2.2 Expenditure: Contracted Services: Outsourced Services: Litter Picking and Street Cleaning

The user department planned to spend R1 980 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 107 627. Orders to the amount of R2 315 574 have been loaded on the financial system. The user department indicated that they are currently drafting a tender for the services required and the tender document will be submitted to the supply chain management unit in January 2023.

4.2.3 Expenditure: Contracted Services: Outsourced Services: Refuse Removal

The user department planned to spend R4 041 754 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R9 166 742. The user department indicated that additional funds would be required for the crushing of builder's rubble, haulage and disposal. The budget will be increased with R6000 000 during the mid-year adjustment budget process.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R2 754 101 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 931 700. Orders to the amount of R9 572 417 have been loaded onto the financial system. The user department indicated that work is currently underway, and an improvement will be seen in the next reporting period.

4.2.5 Expenditure: Operational Cost: Uniform and Protective Clothing

The user department planned to spend R1 4 99 606 of the amended budget. The year-to-date actual expenditure incurred amounted to R50 923. The user department indicated that they are awaiting delivery of orders from the supplier and that an improvement will be seen after delivery.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R198 0255 510 of the amended budget. The year-to-date actual expenditure incurred amounted to R129 929 775 which resulted in an underperformance of R68 125 735. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R14 344 532 of the adjusted budget. The year-to-date expenditure incurred amounted to R14 439 549. Orders to the amount of R11 703 929 have been loaded onto the financial system. The user department indicated that due to an increase in the number of sites that require security services as well as armed security services as per requests from other user departments, the adjusted budget will not be sufficient for the remainder of the financial year. The budget will therefore be increased by R15 000 000 during the mid-year adjustment process.

4.3.2 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Sport Councils

The user department planned to spend R4 030 672 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 444 176. The user department indicated that Grant in aid donations for organisations serving vulnerable groups and communities and additional donations outstanding will be paid monthly.

4.3.3 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services (Parks and Sidewalks: Stellenbosch)

The user department planned to spend R1 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R489 407. Orders to the amount of R889 902 have been loaded onto the financial system. The user department indicated that they have managed to complete maintenance projects utilising internal resources as opposed to contracting external services hence the decline in expenditure.

4.3.4 Expenditure: Contracted Services: Contractors: Forestry

The user department planned to spend R310 211 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R107 485 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.4 Corporate Services

The Corporate Services directorate planned to spend R94 615 114 of the amended budget. The year-to-date actual expenditure incurred amounted to R71 910 213 which resulted in an underperformance of R22 704 901. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R2 002 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 005 024. Orders to the amount of R202 369 have been loaded onto the financial system. The user department indicated that the Vodacom 3G account resource fell ill resulting in invoice vetting being delayed and payment preparation slowed. An improvement will be seen in the next reporting period.

4.4.2 Expenditure: Operational Cost: Bargaining Council

The user department planned to spend R3 227 628 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the payment for the Bargaining council is a once-off payment, and it will be made as soon as an invoice has been received.

4.4.3 Expenditure: Operational Cost: External Computer Service: System Development

The user department planned to spend R2 238 338 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 311 An improvement will be seen in the next reporting period.

4.4.4 Expenditure: Operational Cost: Workmen's Compensation Fund

The user department planned to spend R1 309 998 of the amended budget. No expenditure has been incurred to date. The user department indicated that the payment for the Bargaining council is a once-off payment.

4.4.5 Contracted Services: Contractors: Maintenance of Buildings and Facilities (Municipal Buildings and Structures)

The user department planned to spend R1 363 024 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R91 833. Orders to the amount of R725 990 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.5 Financial Services

The Financial Services directorate planned to spend R45 630 690 of the amended budget. The year-to-date actual expenditure incurred amounted to R47 859 862 which resulted in an overspending of R2 229 172. The items that attributed to the overspending are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

The user department planned to spend R3 567 505 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

5. Capital Expenditure

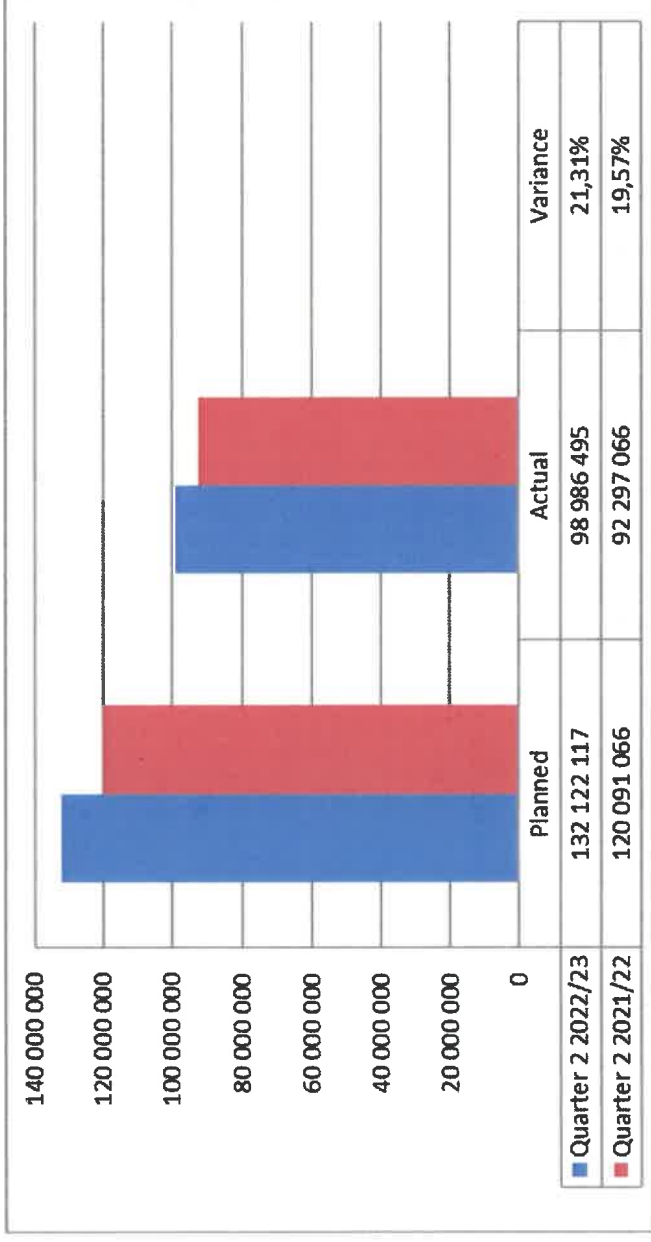
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 2nd Quarter of 2022/23.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	40 000	40 000
Planning & Development	15 185 000	20 976 380
Infrastructure Services	325 047 246	361 886 172
Community and Protection Services	26 850 958	33 441 312
Corporate Services	41 900 000	47 889 208
Financial Services	250 000	250 000
TOTALS	409 273 204	464 483 073

QUARTER 2 2022/23		
PLANNED	ACTUAL EXPENDITURE	VAR %
18 000	38 203	112%
3 167 707	3 714 640	17%
111 605 435	78 891 310	-29%
7 466 304	1 415 415	-81%
9 714 004	14 877 118	53%
150 667	49 809	-67%
132 122 117	98 986 495	-25%

QUARTER 2 2021/22		
PLANNED	ACTUAL EXPENDITURE	VAR %
11 001	-	100%
2 642 824	1 033 585	-61%
11 758 471	8 827 111	-25%
96 038 913	74 903 287	-22%
9 515 857	7 384 715	-22%
124 000	148 367	20%
120 091 066	92 297 066	-23%

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022



The year-on-year comparison for the end of the second quarter is [R125 567 496/ R464 483 073] 26.17% of the total capital budget of R464 483 073 for the 2022/23 financial year compared to a [R115 911 618/ R471 680 164] 24.57% spending rate for the same period in the previous financial year measured against a budget of R471 680 164.

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 R3 695 505 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 017 669. This resulted in an overperformance of R1 322 194. The projects that attributed to the overperformance are as follows:

5.1.1 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R1 989 504 of the amended budget. The year-to-date expenditure incurred amounted to R2 271 438. Orders to the amount of R2 697 234 have been loaded onto the financial system. The user department indicated that the project is well underway.

5.1.2 Erf 7001 and other possible sites for mix-used development in Cloetesville

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R525 000. The user department indicated that the project is underway and an invoice for work completed has already been paid. The project started ahead of its projected cashflow timeframe, and all funds have been fully spent.

5.1.3 Jamestown: Housing

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R561 116. Orders to the amount of R150 864 have been loaded onto the financial system. The user department indicated that the project is underway, and an improvement will be seen in the next reporting period.

5.2 Community and Protection Services

The Directorate planned to spend R8 371 202 of the amended budget. The year-to-date expenditure incurred amounted to R1 975 972. This resulted in an underperformance of R6 395 230. The projects that attributed to the underperformance are as follows:

5.2.1 Specialized equipment: Urban Forestry

The user department planned to spend R750 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R90 450 have been loaded onto the financial system. The user department indicated that the bids were received for the tender and the technical evaluation in progress and will be submitted to the Supply Chain Management unit.

5.2.2 Install Computerized Access Security Systems and CCTV Cameras At Municipal Buildings

The user department planned to spend R750 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting approval from Provincial Treasury for the re-advertisement of the tender for access control.

5.2.3 Specialized Vehicles: Workshop

The user department planned to spend R749 996 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R90 391 have been loaded onto the financial system. The user department indicated that they are awaiting feedback from the contractor with regards to when the specialised vehicles will be delivered. A quote was received for the purchase of vehicles but however, the quote period lapsed due to the new quarter tender price adjustment on the RT57 tender.

5.2.4 Re-Surface of Netball/Tennis Courts

The user department planned to spend R519 008 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed and they are awaiting the submission of all relevant compliance documents to commence with the project

5.3 Infrastructure Services

The Directorate planned to spend R158 587 321 of the amended budget. The year-to-date actual expenditure incurred amounted to R96 511 150. This resulted in an underperformance of R62 076 171. The projects that attributed to the underperformance are as follows:

5.3.1 Laterra Substation

The user department planned to spend R11 281 618 of the amended budget. The year-to-date expenditure incurred amounted to R492 864. Orders to the amount of R1 414 078 have been loaded onto the financial system. The user department indicated that a service provider was appointed later than anticipated and after analysis, they do not envisage that the project will be completed during the current financial year. Since this is a multi-year project, the amended budget will be reduced with the amount of R21 981 814 which will be moved to the 2023/2024 financial year during the mid-year adjustment budget process.

5.3.2 Landfill Gas to Energy

The user department planned to spend R1 839 587 of the amended budget. The year-to-date expenditure incurred amounted to R388 476. Orders to the amount of R599 656 have been loaded onto the financial system. The user department indicated that the project is currently in its planning phase and construction will commence in the 2023/2024 financial year. The budget will be decreased with approximately R5 939 587 during the Mid-year adjustment budget process.

5.3.3 Feeder cable (Watergang to Enkanini) 11kV 95cu

The user department planned to spend R1 720 00 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the tender has been advertised and expenditure will commence once all the supply chain procedures have been complied with.

5.3.4 Kayamandi: Zone O (±711 services)

The project will be reduced with the full grant allocation to the amount of R13 350 000 during the mid-year adjustment process to be aligned with the latest funding allocation letter received from the Provincial Department of Human Settlements.

5.3.5 Expansion of the landfill site (New cells)

The user department planned to spend R20 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R75 853. Orders to the amount of R753 070 have been loaded onto the financial system. This is a multi-year project. The Department of Economic Affairs and Development Planning required a new Waste Management license process to be followed which has delayed the commencement of the

project. The project is in the planning phase and will continue into the next financial year. The budget will be decreased with approximately R30 600 000 during the Mid-year adjustment budget process.

5.3.6 Bridge Construction

The user department planned to spend R13 300 000 of the amended budget. The year-to-date expenditure incurred amounted to R12 105 067. Orders to the amount of R4 770 367 have been loaded onto the financial system. The user department indicated that the planning, investigations, and assessments are 60% complete and the project implementation will be in February 2023.

5.3.7 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R9 530 618 of the amended budget. The year-to-date expenditure incurred amounted to R20 648 860. Orders to the amount of R11 775 336 have been loaded onto the financial system. The user department indicated that the project has commenced, and construction is going according to plan. The funds available in the current approved budget are insufficient for 2022/2023 and 2023/2024 financial years and this is due to the contract period being spread over 14 months. However, this is a multi-year project and even though the total budget allocated over the 3-year MTREF is sufficient, the funds from the outer years need to be brought forward to fund the project and prevent delays and penalties being incurred. The budget will be increased with approximately R37 000 000 during the Mid-year adjustment budget process.

5.3.8 Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA

The user department planned to spend R4 103 871 of the amended budget. The year-to-date expenditure incurred amounted to R109 200. Orders to the amount of R3 506 707 have been loaded onto the financial system. The user department indicated that the contract for the current contractor will be terminated due to poor performance and therefore a new contractor will have to be appointed to commence in the 2023/2024 financial year. The current orders loaded onto the financial system will be utilised for consulting fees and the storage of equipment. The budget will be decreased with approximately R6 630 746 during the Mid-year adjustment budget process.

5.4 Corporate Services

The Directorate planned to spend R14 764 004 of the amended budget. The year-to-date actual expenditure incurred amounted to R17 931 334. This resulted in an overperformance of

R3 167 239. The projects that attributed to the underperformance are as follows:

5.4.1 Upgrading of New Office Space: Ryneveld Street

The user department planned to spend R10 364 004 of the amended budget. The year-to-date expenditure incurred amounted to R16 838 183. Orders to the amount of R623 044 have been loaded onto the financial system. The user department indicated that the project is well underway and that more work has been completed than originally anticipated. The user department also stated that they envisage that the project will be completed by February 2023.

5.4.2 Upgrade and Expansion of IT Infrastructure Platforms (Including council chambers and fibre)

The user department planned to spend R2 500 000 of the amended budget. The year-to-date expenditure incurred amounted to R278 368. Orders to the amount of R130 562 have been loaded onto the financial system. The user department indicated that they are currently in the process of finalising the tender document for the installation of fibre.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

6. Investments and Borrowings
6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	QUARTER 2		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE QUARTER UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#415	CALL	7,650%		41 771 934,24	-	(20 000 000,00)	20 000 000,00	1 383 568,42	2 489 627,27	64 261 521,51
20-8031-5300	A#5300	FIXED / 5 MTHS	5,580%	19-Aug-22	40 611 506,85	-	-	(40 917 260,27)	-	305 753,42	0,00
20-8065-2148	A#2148	FIXED/6 MTHS	7,490%	15-Feb-23		-	-	100 000 000,00	1 949 452,05	2 257 260,27	102 257 260,27
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	14-Apr-23		50 000 000,00	-	50 000 000,00	887 397,26	887 397,26	50 887 397,26
					82 383 441,09	50 000 000,00	- 20 000 000,00	129 082 739,73	4 220 417,74	5 940 038,23	217 406 179,05
	NEDBANK										
03/7881123974/...024	N#024	FIXED / 12 MTHS	5,800%	12-Oct-22	83 330 630,14	-	(84 640 000,00)	(84 640 000,00)	139 835,62	1 309 369,86	-
03/7881123974/...025	N#025	FIXED / 6 MTHS	6,100%	22-Sep-22	81 350 356,16	-	-	(82 460 054,79)	-	1 109 698,63	(0,00)
03/7881123974/...026	N#026	FIXED / 12 MTHS	7,950%	21-Jun-23	19 102 999,59	-	-	100 000 000,00	381 960,77	763 921,54	19 866 921,13
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23		100 000 000,00	-	100 000 000,00	1 983 561,64	1 983 561,64	101 983 561,64
					183 783 985,90	100 000 000,00	(84 640 000,00)	(67 100 054,79)	2 505 358,03	5 166 551,67	121 850 482,77
	STANDARD BANK										
258489367-035	SH035	FIXED 12 MNTHS	7,725%	21-Jun-23	81 126 949,40	-	-	-	1 610 233,01	3 169 075,60	84 296 025,00
258489367-036	SH036	FIXED 2 MNTHS	6,525%	23-Sep-22	-	-	-	(1 179 863,01)	-	1 179 863,01	(0,00)
258489367-037	SH037	FIXED 2 MNTHS	7,300%	11-Jan-23		50 000 000,00	-	50 000 000,00	820 000,00	820 000,00	50 820 000,00
					81 126 949,40	50 000 000,00	-	48 820 136,99	2 430 233,01	5 168 938,61	135 116 025,00
INVESTMENT TOTAL					347 294 376,39	200 000 000,00	(104 640 000,00)	110 802 821,92	9 156 008,77	16 275 528,51	474 372 686,82

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

6.2 Borrowings

Lending Institution	Balance 1/12/2022	Received Quarter 2 2023	Interest Capitalised Quarter 2 2023	Capital Repayments Quarter 2 2023	Balance 31/12/2022	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	11 253 174	-	-	1 532 065	9 721 110	11,10%	
DBSA@ 10.25%	35 664 655	-	-	3 509 734	32 154 921	10,25%	
DBSA @ 9.74%	70 959 212	-	-	3 084 775	67 874 437	9,74%	
NEBANK @ 9.70%	133 208 607	-	-	6 525 178	126 683 429	9,70%	
NEBANK @ 8.8%	100 360 533	-	-	3 598 015	96 762 518	6,73%	
STANDARD BANK @ 11.00%	144 000 000	-	-	4 112 743	139 887 257	11,00%	
TOTAL	495 446 181	-	-	22 362 510	473 083 671		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

7. Allocations and grant receipts and expenditure for the 2nd Quarter of 2022/23

	TOTAL 2022/23	EXPECTED ALLOCATION	OPENING BALANCE 1 JULY 2022	CAPITAL DEBTORS	REPAYMENT OF GRANT	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 2 RECEIPTS	QUARTER 2 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 31 DECEMBER 2022
OPERATING & CAPITAL GRANTS	179 634 000	179 634 000	-	-	-	125 489 000	24 744 170	55 432 000	15 259 100	100 744 830
Unconditional Grant/Equitable Share	179 634 000	179 634 000	-	-	-	125 489 000	24 744 170	55 432 000	15 259 100	100 744 830
Grand Total (Unconditional Grants)	179 634 000	179 634 000	-	-	-	125 489 000	24 744 170	55 432 000	15 259 100	100 744 830
EPWP Integrated Grant for Municipalities	4 928 000	4 928 000	-	-	-	3 450 000	1 390 265	2 218 000	185 826	2 059 735
Local Government Financial Management Grant	1 550 000	1 550 000	-	-	-	1 550 000	278 739	-	-	1 271 261
Integrated National Electrification Programme (Municipal) Grant	36 732 170	28 350 000	-	-	-	25 000 000	2 959 430	15 000 000	2 959 430	22 040 570
Integrated Urban Development Grant	65 747 000	65 747 000	-	-	-	39 447 000	28 847 088	13 147 000	18 379 293	10 599 912
Community Development Workers Operational Support Grant	38 000	38 000	-	-	-	-	9 004	-	9 004	(9 004)
Library Services: Conditional Grant	17 985 630	14 112 000	-	-	-	9 408 000	4 270 116	4 704 000	2 293 494	5 137 884
Municipal Library Support Grant	-	-	-	-	-	-	-	-	-	-
Human Settlements Development Grant	16 568 379	15 040 000	-	10 147 043	-	10 760 482	6 621 795	10 760 482	253 958	(6 008 356)
Informal Settlements Upgrading Partnership Grant: Provinces (B)	22 615 534	20 850 000	-	2 334 804	-	-	3 358 527	-	3 358 527	(5 693 331)
Title Deeds Restoration Grant	939 830	256 000	939 830	-	939 830	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	417 278	256 000	161 278	-	161 278	-	118 450	-	-	(118 450)
Financial Management Capacity Building Grant	19 766	495 000	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	495 000	495 000	-	4 950 000	-	-	486 685	-	478 370	(5 436 685)
Regional Socio-Economic Project/violence through urban upgrad	1 000 000	500 000	-	-	771 499	-	484 000	-	484 000	(771 499)
Cape Winelands District Grant	984 000	500 000	484 000	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant	550 000	1 690 000	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC-MER Grant)	1 690 000	1 690 000	-	-	-	640 000	-	640 000	-	640 000
Cape Winelands District Community safety	115 000	115 000	-	-	-	-	-	-	-	-
Cape Winelands Disaster Grant	146 959	220 000	146 959	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities	220 000	220 000	-	-	-	-	-	-	-	-
Local Government Public Employment Support Grant	-	-	-	-	-	-	-	-	-	-
Blaauwklippen settlement	-	-	-	-	-	-	-	-	-	-
Housing consumer education	68 010	-	68 010	-	68 010	-	-	-	-	-
Khaya Lam Free Market Foundation	102 000	-	102 000	-	-	-	-	-	-	-
Grand total (Conditional Grants)	172 732 546	153 891 000	1 732 067	17 431 847	1 872 607	90 255 482	48 824 099	46 469 482	28 401 902	23 858 996

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 2 Budget	Quarter 2 Actual	YTD Budget	YTD Actual	YTD %
Basic Salary and Wages	381 997 543	384 290 003	95 189 218	81 433 779	189 425 820	164 134 254	43%
Bonus	27 836 149	27 836 149	8 108 547	23 304 199	11 930 315	25 157 099	90%
Acting and Post Related Allowances	768 931	768 931	136 200	157 317	293 005	368 192	48%
Non Structured	47 382 530	47 382 530	11 875 371	9 312 481	23 794 438	17 695 432	37%
Standby Allowance	13 259 305	13 259 305	3 337 409	3 218 219	6 676 453	6 295 141	47%
Travel or Motor Vehicle	11 416 099	11 416 099	2 486 087	2 279 265	4 985 830	4 481 238	39%
Accommodation, Travel and Incidental	35 784	35 784	7 927	8 436	15 055	25 973	73%
Bargaining Council	148 959	148 959	41 039	69 379	84 012	140 159	94%
Cellular and Telephone	2 610 657	2 610 657	618 696	508 155	1 246 185	1 027 464	39%
Current Service Cost	3 827 806	3 827 806	956 952	-	1 913 904	-	0%
Essential User	624 175	624 175	156 048	258 726	312 096	525 208	84%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	2 862 145	2 862 145	715 536	681 949	1 431 072	1 458 013	51%
Group Life Insurance	5 001 446	5 001 446	1 293 736	1 764 774	2 591 600	3 520 802	70%
Housing Benefits	2 918 350	2 918 350	725 486	675 954	1 450 052	1 364 485	47%
Interest Cost	14 894 153	14 894 153	3 723 537	-	7 447 074	-	0%
Leave Gratuity	6 984 886	6 984 886	1 746 221	-	3 492 442	-	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	4 500 771	4 500 771	1 125 192	-	2 250 384	-	0%
Medical	27 138 195	27 138 195	6 680 206	6 596 613	13 417 219	13 186 074	49%
Non-pensionable	212 467	212 467	51 471	16 949	102 942	33 593	16%
Pension	58 888 632	58 888 632	14 469 191	14 118 353	28 902 907	28 159 728	48%
Scarcity Allowance	764 680	764 680	191 169	204 125	382 338	407 698	53%
Shift Additional Remuneration	5 398 676	5 398 676	1 349 670	1 074 954	2 699 340	2 168 071	40%
Structured	2 398 699	2 398 699	599 676	611 436	1 199 352	1 228 659	51%
Unemployment Insurance	2 592 725	2 592 725	741 341	615 171	1 485 082	1 246 192	48%
Totals	624 463 763	626 756 223	156 325 926	146 910 233	307 528 917	272 623 474	43%

During the second quarter of the financial year the directorates spent R146 910 233, 6% less than the planned expenditure of R156 325 926. This underspending mainly relates to the expenditure incurred in respect of Basic Salary and Wages, overtime and interest cost.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

9. Withdrawals

<i>Consolidated Quarterly Report for period 01/10/2022 to 31/12/2022</i>				
Date	Payee	Amount in R'000	Description and Purpose (Including section reference e.g. sec 11(f))	Authorised by (name)
Monthly	Provincial Government Western Cape VERSO Group Insurance and Sanlam Group Insurance	8 622 306	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly		2 042 518	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)

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

10. Cost Containment Reporting

Measures	Cost Containment In - Year Report											
	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	Quarter 2		Saving/ (Overspending)	YTD		Saving/ (Over spending)	
			Budget	Actual		Budget	Actual		Total YTD Budget	Total YTD Actual		
Use of consultants	39 147 232	37 644 715	4 791 544	7 745 613	-	2 954 069	6 310 458	1 505 843	4 804 615	11 102 002	9 251 456	1 850 546
Vehicles used for political office -bearers	-	-	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and incidental costs	12 884 070	12 783 370	2 566 128	2 516 957	49 171	49 171	2 684 160	2 696 174	-	5 250 288	5 213 130	37 158
Sponsorships, events and catering	1 366 355	3 314 355	7 550	286 488	-	278 938	2 226 148	1 911 481	314 667	2 233 698	2 197 969	35 729
Communication	17 101 276	17 121 276	3 365 181	2 112 404	1 252 777	1 252 777	3 888 880	2 826 922	1 061 958	7 254 061	4 939 326	2 314 735
Other related expenditure items	55 573 505	55 539 005	13 960 011	10 096 040	3 863 971	3 863 971	13 912 667	11 001 397	2 911 270	27 872 678	21 097 436	6 775 242
Grand Total	126 072 438	126 402 721	24 690 414	22 757 501	1 932 913	1 932 913	29 022 313	19 941 816	9 080 497	53 712 727	42 699 317	11 013 410

The largest year to date overspending was noted for other related expenditure items of which the largest component relates to Business and Advisory: Project Management.

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - Q2 Second Quarter

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	421 969	438 941	438 941	31 261	262 732	253 049	9 683	4%	438 941
Service charges	1 090 198	1 227 651	1 227 651	84 706	590 325	621 261	(30 936)	-5%	1 227 651
Investment revenue	18 770	20 397	20 397	3 590	18 942	10 199	8 743	86%	20 397
Transfers and subsidies	196 208	213 380	216 505	55 805	136 524	107 594	28 930	27%	216 505
Other own revenue	192 277	203 412	203 412	21 868	95 417	101 614	(6 197)	-6%	203 412
Total Revenue (excluding capital transfers and contributions)	1 919 424	2 103 783	2 106 907	197 231	1 103 941	1 093 718	10 223	1%	2 106 907
Employee costs	550 719	624 464	626 756	41 506	272 623	307 529	(34 905)	-11%	626 756
Remuneration of Councillors	19 815	21 062	21 062	2 286	11 341	10 531	810	8%	21 062
Depreciation & asset impairment	213 746	213 118	213 118	-	-	102 210	(102 210)	-100%	213 118
Finance charges	44 332	67 799	67 799	24 058	24 058	6 373	17 684	277%	67 799
Materials and bulk purchases	604 031	634 794	634 634	44 546	283 184	269 485	13 699	5%	634 634
Transfers and subsidies	13 364	14 355	17 838	334	13 062	14 258	(1 195)	-8%	17 838
Other expenditure	480 655	526 472	523 981	27 628	158 009	195 629	(37 620)	-19%	523 981
Total Expenditure	1 926 662	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-16%	2 105 189
Surplus/(Deficit)	(7 239)	1 718	1 718	56 874	341 664	187 704	153 960	82%	1 718
Transfers and subsidies - capital (monetary allocation)	92 495	120 030	134 761	12 993	35 116	60 703	(25 587)	-42%	134 761
Contributions & Contributed assets	30 746	33 000	33 000	20	4 054	16 500	(12 446)	-75%	33 000
Surplus/(Deficit) after capital transfers & contributions	116 002	154 747	169 479	69 887	380 834	264 906	115 928	44%	169 479
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	116 002	154 747	169 479	69 887	380 834	264 906	115 928	44%	169 479
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Capital transfers recognised	94 873	132 483	154 827	13 290	37 585	56 521	(18 936)	-34%	154 827
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	165 124	20 201	43 400	83 457	(40 058)	-48%	165 124
Internally generated funds	116 481	136 790	144 532	9 958	40 583	45 664	(5 082)	-11%	144 532
Total sources of capital funds	340 120	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Financial position									
Total current assets	1 522 415	644 346	610 164		1 769 549				610 164
Total non current assets	6 021 122	6 274 346	6 329 556		6 099 925				6 329 556
Total current liabilities	1 221 670	339 918	346 214		1 180 054				346 214
Total non current liabilities	790 133	877 341	877 341		789 558				877 341
Community wealth/Equity	5 517 696	5 701 434	5 716 165		5 504 371				5 716 165
Cash flows									
Net cash from (used) operating	1 271 617	348 204	345 194	192 624	796 203	(63 186)	(859 389)	1360%	(152 235)
Net cash from (used) investing	(45 347)	(409 273)	(464 483)	-	(1 694)	(411 316)	(409 622)	100%	(885 519)
Net cash from (used) financing	(121 845)	92 883	92 883	-	-	92 961	92 961	100%	162 961
Cash/cash equivalents at the month/year end	1 438 508	249 508	209 029	-	794 509	(146 106)	(940 615)	644%	(874 793)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	82 331	6 182	5 550	246 938	-	-	-	-	341 001
Creditors Age Analysis									
Total Creditors	17 934	-	-	-	-	-	-	-	17 934

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q2 Second Quarter

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		517 935	546 657	547 227	57 514	337 829	306 886	30 943	10%	547 227
Executive and council		306	771	771	35	365	386	(20)	-5%	771
Finance and administration		517 629	545 886	545 906	57 479	337 445	306 500	30 944	10%	545 906
Internal audit		-	-	550	-	19	-	19	#DIV/0!	550
<i>Community and public safety</i>		186 577	180 572	186 957	18 655	75 958	91 383	(15 425)	-17%	186 957
Community and social services		16 503	18 285	22 273	1 346	5 059	10 047	(4 988)	-50%	22 273
Sport and recreation		3 923	1 564	1 564	-	41	672	(632)	-94%	1 564
Public safety		142 966	148 586	149 217	16 682	66 751	74 293	(7 542)	-10%	149 217
Housing		23 185	12 136	13 902	628	4 108	6 371	(2 264)	-36%	13 902
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		106 498	145 034	147 552	11 067	50 383	73 012	(22 629)	-31%	147 552
Planning and development		45 354	142 206	144 724	10 407	47 182	71 598	(24 416)	-34%	144 724
Road transport		60 826	1 503	1 503	660	3 014	752	2 262	301%	1 503
Environmental protection		318	1 325	1 325	1	187	662	(475)	-72%	1 325
<i>Trading services</i>		1 231 552	1 384 432	1 392 814	123 007	678 942	699 581	(20 639)	-3%	1 392 814
Energy sources		808 428	920 200	928 582	66 177	430 707	475 708	(45 001)	-9%	928 582
Water management		159 914	181 107	181 107	17 868	88 360	75 378	12 982	17%	181 107
Waste water management		143 732	149 836	149 836	20 487	82 805	76 575	6 231	8%	149 836
Waste management		119 478	133 289	133 289	18 475	77 069	71 920	5 149	7%	133 289
<i>Other</i>	4	103	118	118	-	-	59	(59)	-100%	118
Total Revenue - Functional	2	2 042 665	2 256 812	2 274 668	210 243	1 143 112	1 170 921	(27 809)	-2%	2 274 668
Expenditure - Functional										
<i>Governance and administration</i>		295 576	332 785	325 140	17 478	129 435	145 503	(16 068)	-11%	325 140
Executive and council		48 922	33 555	33 529	3 294	16 525	15 256	1 269	8%	33 529
Finance and administration		237 216	285 492	277 296	13 757	105 491	124 384	(18 893)	-15%	277 296
Internal audit		9 439	13 738	14 314	428	7 419	5 863	1 556	27%	14 314
<i>Community and public safety</i>		384 898	415 276	425 613	20 908	134 714	198 153	(63 439)	-32%	425 613
Community and social services		37 897	52 304	56 486	2 897	20 153	27 761	(7 608)	-27%	56 486
Sport and recreation		62 204	65 531	70 036	4 239	23 047	33 188	(10 141)	-31%	70 036
Public safety		261 734	264 286	264 334	10 994	76 690	124 081	(47 392)	-38%	264 334
Housing		23 063	33 155	34 757	2 779	14 823	13 123	1 701	13%	34 757
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		188 080	212 066	212 126	11 524	70 775	97 103	(26 328)	-27%	212 126
Planning and development		75 879	80 010	79 934	5 575	39 831	40 238	(407)	-1%	79 934
Road transport		96 342	107 911	107 911	4 486	24 131	46 539	(22 408)	-48%	107 911
Environmental protection		15 859	24 146	24 281	1 463	6 812	10 325	(3 513)	-34%	24 281
<i>Trading services</i>		1 058 109	1 141 937	1 142 311	90 446	427 353	465 255	(37 902)	-8%	1 142 311
Energy sources		636 451	678 534	678 584	46 325	285 228	293 110	(7 882)	-3%	678 584
Water management		136 100	132 424	132 394	16 922	45 499	48 301	(2 803)	-6%	132 394
Waste water management		154 847	199 471	199 471	21 588	59 825	69 750	(9 926)	-14%	199 471
Waste management		130 710	131 508	131 861	5 612	36 802	54 093	(17 291)	-32%	131 861
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 926 662	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-16%	2 105 189
Surplus/ (Deficit) for the year		116 002	154 747	169 479	69 887	380 834	264 906	115 928	44%	169 479

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 DECEMBER 2022

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) - Q2 Second Quarter

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	550	-	19	-	19	#DIV/0!	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 461	22 399	25 165	977	8 351	11 998	(3 647)	-30,4%	25 165
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 526 938	133 722	724 037	765 884	(41 847)	-5,5%	1 526 938
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 077	170 719	175 338	18 031	72 895	86 154	(13 258)	-15,4%	175 338
Vote 5 - CORPORATE SERVICES		5 787	11 657	11 677	882	4 128	5 828	(1 700)	-29,2%	11 677
Vote 6 - FINANCIAL SERVICES		508 718	535 000	535 000	56 631	333 682	301 057	32 624	10,8%	535 000
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 951 068	2 256 812	2 274 668	210 243	1 143 112	1 170 921	(27 809)	-2,4%	2 274 668
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		21 519	27 432	27 982	1 275	12 890	11 329	1 561	13,8%	27 982
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 884	87 865	87 865	7 205	41 009	41 796	(787)	-1,9%	87 865
Vote 3 - INFRASTRUCTURE SERVICES		1 171 076	1 258 869	1 258 869	95 454	458 680	514 587	(55 907)	-10,9%	1 258 869
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 488	419 003	421 558	19 584	129 930	198 056	(68 126)	-34,4%	421 558
Vote 5 - CORPORATE SERVICES		183 253	210 683	210 703	9 999	71 910	94 615	(22 705)	-24,0%	210 703
Vote 6 - FINANCIAL SERVICES		93 432	98 213	98 213	6 841	47 858	45 631	2 227	4,9%	98 213
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 926 651	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-15,9%	2 105 189
Surplus/ (Deficit) for the year	2	24 417	154 747	169 479	69 887	380 834	264 906	115 928	43,8%	169 479

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 DECEMBER 2022

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q2 Second Quarter

Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		421 969	438 941	438 941	31 261	262 732	253 049	9 683	4%	438 941
Service charges - electricity revenue		756 431	846 763	846 763	52 495	401 463	438 990	(37 526)	-9%	846 763
Service charges - water revenue		146 830	176 783	176 783	16 967	84 187	73 216	10 971	15%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 355	54 469	56 224	(1 754)	-3%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 690	50 206	52 832	(2 626)	-5%	94 971
Rental of facilities and equipment		12 173	15 538	15 538	745	4 567	7 769	(3 202)	-41%	15 538
Interest earned - external investments		18 770	20 397	20 397	3 590	18 942	10 199	8 743	86%	20 397
Interest earned - outstanding debtors		12 859	11 391	11 391	1 702	8 907	5 604	3 303	59%	11 391
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	15 406	58 642	62 478	(3 836)	-6%	124 955
Licences and permits		7 809	5 934	5 934	378	3 990	2 967	1 023	34%	5 934
Agency services		3 020	4 281	4 281	175	1 474	2 141	(666)	-31%	4 281
Transfers and subsidies		196 208	213 380	216 505	55 805	136 524	107 594	28 930	27%	216 505
Other revenue		33 089	41 313	41 313	3 461	17 835	20 656	(2 822)	-14%	41 313
Gains		394	-	-	-	2	-	2	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 919 424	2 103 783	2 106 907	197 231	1 103 941	1 093 718	10 223	1%	2 106 907
Expenditure By Type										
Employee related costs		550 719	624 464	626 756	41 506	272 623	307 529	(34 905)	-11%	626 756
Remuneration of councillors		19 815	21 062	21 062	2 286	11 341	10 531	810	8%	21 062
Debt impairment		84 985	97 842	97 842	6 279	6 648	48 950	(42 302)	-86%	97 842
Depreciation & asset impairment		213 746	213 118	213 118	-	-	102 210	(102 210)	-100%	213 118
Finance charges		44 332	67 799	67 799	24 058	24 058	6 373	17 684	277%	67 799
Bulk purchases - electricity		528 012	551 412	551 412	37 234	252 243	242 625	9 618	4%	551 412
Inventory consumed		76 020	83 382	83 221	7 312	30 940	26 859	4 081	15%	83 221
Contracted services		208 314	269 226	263 275	12 075	75 734	85 178	(9 444)	-11%	263 275
Transfers and subsidies		13 364	14 355	17 838	334	13 062	14 258	(1 195)	-8%	17 838
Other expenditure		186 769	159 403	162 865	9 274	75 630	61 501	14 129	23%	162 865
Losses		587	-	-	-	(2)	-	(2)	#DIV/0!	-
Total Expenditure		1 926 662	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-16%	2 105 189
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(7 239)	1 718	1 718	56 874	341 664	187 704	153 960	0	1 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		92 495	120 030	134 761	12 993	35 116	60 703	(25 587)	(0)	134 761
Transfers and subsidies - capital (in-kind - all)		30 696	33 000	33 000	20	4 054	16 500	(12 446)	(0)	33 000
Transfers and subsidies - capital (in-kind - all)		50	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		116 002	154 747	169 479	69 887	380 834	264 906			169 479
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		116 002	154 747	169 479	69 887	380 834	264 906			169 479
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		116 002	154 747	169 479	69 887	380 834	264 906			169 479
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		116 002	154 747	169 479	69 887	380 834	264 906			169 479

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

Table C5: Monthly Budget Statement – Capital Expenditure

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q2 Second Quarter

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	1	38	30	8	27%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	20 712	1 705	4 849	3 647	1 201	33%	20 712
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	361 588	37 260	96 511	158 587	(62 076)	-39%	361 588
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	29 622	248	1 673	7 314	(5 640)	-77%	29 622
Vote 5 - CORPORATE SERVICES		10 572	36 700	41 750	3 567	17 436	13 864	3 572	26%	41 750
Vote 6 - FINANCIAL SERVICES		-	250	250	-	93	194	(101)	-52%	250
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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	106 089	402 143	453 961	42 781	120 600	183 637	(63 037)	-34%	453 961
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	264	-	169	48	121	252%	264
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	300	-	-	-	-	-	300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	3 819	216	303	1 057	(755)	-71%	3 819
Vote 5 - CORPORATE SERVICES		12 939	5 200	6 139	451	496	900	(404)	-45%	6 139
Vote 6 - FINANCIAL SERVICES		381	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	234 080	7 130	10 522	667	967	2 005	(1 038)	-52%	10 522
Total Capital Expenditure	3	340 170	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	48 179	4 020	18 063	14 988	3 074	21%	48 179
Executive and council		43	40	40	1	38	30	8	27%	40
Finance and administration		23 892	42 150	48 139	4 019	18 024	14 958	3 066	20%	48 139
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		45 072	34 292	41 420	837	3 827	7 549	(3 722)	-49%	41 420
Community and social services		2 269	8 880	11 608	14	80	359	(279)	-78%	11 608
Sport and recreation		39 350	6 677	7 565	227	325	1 932	(1 607)	-83%	7 565
Public safety		16 388	3 550	5 528	78	845	3 600	(2 755)	-77%	5 528
Housing		(12 925)	15 185	16 720	519	2 577	1 658	919	55%	16 720
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 898	93 005	94 306	11 206	30 363	38 439	(8 076)	-21%	94 306
Planning and development		35 592	21 350	27 125	2 028	7 418	14 029	(6 611)	-47%	27 125
Road transport		71 783	64 135	58 639	9 066	22 252	21 960	292	1%	58 639
Environmental protection		(13 478)	7 520	8 542	111	693	2 450	(1 757)	-72%	8 542
Trading services		177 266	239 786	280 578	27 386	69 315	124 666	(55 351)	-44%	280 578
Energy sources		65 135	77 471	95 693	3 792	13 965	39 564	(25 600)	-65%	95 693
Water management		38 226	46 669	58 302	16 456	24 898	27 671	(2 772)	-10%	58 302
Waste water management		67 777	57 300	66 108	7 043	29 632	33 501	(3 869)	-12%	66 108
Waste management		6 128	58 345	60 475	95	820	23 930	(23 110)	-97%	60 475
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	340 170	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Funded by:										
National Government		66 852	90 810	99 192	11 600	31 504	38 421	(6 918)	-18%	99 192
Provincial Government		25 643	29 220	35 569	896	4 248	11 737	(7 489)	-64%	35 569
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 066	794	1 833	6 363	(4 529)	-71%	20 066
Transfers recognised - capital		94 873	132 483	154 827	13 290	37 585	56 521	(18 936)	-34%	154 827
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	128 766	140 000	165 124	20 201	43 400	83 457	(40 058)	-48%	165 124
Internally generated funds		116 481	136 790	144 532	9 958	40 583	45 664	(5 082)	-11%	144 532
Total Capital Funding		340 120	408 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483

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

Table C6: Monthly Budget Statement – Financial Position

WC024 Stellenbosch - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		96 353	60 819	20 394	21 778	20 394
Call investment deposits		347 047	188 689	188 689	499 013	188 689
Consumer debtors		182 063	248 872	248 872	200 211	248 872
Other debtors		868 130	103 499	109 571	1 007 104	109 571
Current portion of long-term receivables		-	-	-	-	-
Inventory		28 822	42 467	42 637	41 443	42 637
Total current assets		1 522 415	644 346	610 164	1 769 549	610 164
Non current assets						
Long-term receivables		6 721	-	-	6 721	-
Investments		-	-	-	-	-
Investment property		412 144	415 362	415 362	413 763	415 362
Investments in Associate		-	-	-	-	-
Property, plant and equipment		5 589 173	5 835 067	5 888 996	5 666 195	5 888 996
Agricultural		-	-	-	-	-
Biological assets		6 321	6 571	6 571	5 143	6 571
Intangible assets		5 726	6 480	6 480	7 067	6 480
Other non-current assets		1 037	10 865	12 146	1 037	12 146
Total non current assets		6 021 122	6 274 346	6 329 556	6 099 925	6 329 556
TOTAL ASSETS		7 543 537	6 918 692	6 939 720	7 869 474	6 939 720
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		51 902	50 847	50 847	29 540	50 847
Consumer deposits		22 155	22 961	22 961	23 416	22 961
Trade and other payables		1 083 409	137 777	144 074	1 069 651	144 074
Provisions		64 204	128 332	128 332	57 447	128 332
Total current liabilities		1 221 670	339 918	346 214	1 180 054	346 214
Non current liabilities						
Borrowing		428 952	524 045	524 045	428 952	524 045
Provisions		361 181	353 295	353 295	360 606	353 295
Total non current liabilities		790 133	877 341	877 341	789 558	877 341
TOTAL LIABILITIES		2 011 803	1 217 259	1 223 555	1 969 612	1 223 555
NET ASSETS	2	5 531 734	5 701 434	5 716 165	5 899 862	5 716 165
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 355 205	5 676 719	5 691 450	5 332 484	5 691 450
Reserves		162 491	24 715	24 715	171 887	24 715
TOTAL COMMUNITY WEALTH/EQUITY	2	5 517 696	5 701 434	5 716 165	5 504 371	5 716 165

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

Table C7: Monthly Budget Statement – Cash Flow

WC024 Stellenbosch - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 452 016	421 433	421 433	140 993	606 527	210 717	395 810	188%	421 433
Service charges		733 711	1 339 862	1 339 862	74 467	496 497	674 896	(178 399)	-26%	1 339 862
Other revenue		11 634	354 937	354 937	3 108	19 591	177 468	(157 878)	-89%	354 937
Transfers and Subsidies - Operational		4 199	241 730	241 846	0	1 232	120 865	(119 633)	-99%	241 846
Transfers and Subsidies - Capital		40 179	124 900	124 900	-	-	45 950	(45 950)	-100%	91 900
Interest		2 318	20 397	20 397	348	2 667	10 199	(7 532)	-74%	20 397
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(970 490)	(2 073 904)	(2 077 028)	(16 696)	(320 713)	(1 262 705)	(941 992)	75%	(2 541 458)
Finance charges		-	(66 796)	(66 796)	-	-	(33 398)	(33 398)	100%	(66 796)
Transfers and Grants		(1 950)	(14 355)	(14 355)	(9 597)	(9 597)	(7 178)	2 420	-34%	(14 355)
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 271 617	348 204	345 194	192 624	796 203	(63 186)	(859 389)	1360%	(152 235)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		33 000
Decrease (increase) in non-current receivables		(6 721)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(38 626)	(409 273)	(464 483)	-	(1 694)	(411 316)	(409 622)	100%	(918 519)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45 347)	(409 273)	(464 483)	-	(1 694)	(411 316)	(409 622)	100%	(885 519)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		(144 000)	140 000	140 000	-	-	70 000	(70 000)	-100%	140 000
Increase (decrease) in consumer deposits		22 155	-	-	-	-	22 961	(22 961)	-100%	22 961
Payments										
Repayment of borrowing		-	(47 117)	(47 117)	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(121 845)	92 883	92 883	-	-	92 961	92 961	100%	162 961
NET INCREASE/ (DECREASE) IN CASH HELD		1 104 425	31 813	(26 406)	192 624	794 509	(381 541)			(874 793)
Cash/cash equivalents at beginning:		334 083	217 695	235 435	-	-	235 435			-
Cash/cash equivalents at month/year end:		1 438 508	249 508	209 029	-	794 509	(146 106)			(874 793)

12. Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q2 Second Quarter

Description	NT Code	Budget Year 2022/23									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	14 410	2 425	2 029	106 453	-	-	-	-	-	125 316	106 453	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36 269	511	510	16 203	-	-	-	-	-	53 493	16 203	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	18 492	1 042	921	35 962	-	-	-	-	-	56 417	35 962	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 274	803	655	28 177	-	-	-	-	-	35 910	28 177	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 367	982	946	35 068	-	-	-	-	-	42 364	35 068	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	561	219	212	11 655	-	-	-	-	-	12 647	11 655	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	958	200	277	13 419	-	-	-	-	-	14 854	13 419	-	-
Total By Income Source	2000	82 331	6 182	5 550	246 938	-	-	-	-	-	341 001	246 938	-	-
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 958	151	110	764	-	-	-	-	-	3 982	764	-	-
Commercial	2300	14 564	285	155	19 726	-	-	-	-	-	34 730	19 726	-	-
Households	2400	48 418	5 312	4 781	196 177	-	-	-	-	-	254 689	196 177	-	-
Other	2500	16 381	434	503	30 271	-	-	-	-	-	47 600	30 271	-	-
Total By Customer Group	2600	82 331	6 182	5 550	246 938	-	-	-	-	-	341 001	246 938	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement – Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter

Description	NT Code	Budget Year 2022/23									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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7 820	-	-	-	-	-	-	-	-	7 820
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	10 114	-	-	-	-	-	-	-	-	10 114
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	17 934	-	-	-	-	-	-	-	-	17 934

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
A#415		CALL ACCOUN	Deposits - Ban	12/10/2022	415	4,20%	83 847	(20 000)	64 262
N#024		1Y	Deposits - Ban	12/10/2022	-	5,80%	-	-	-
A#5300		5M	Deposits - Ban	19/08/2022	-	5,58%	-	-	-
N#025		6M	Deposits - Ban	22/09/2022	-	6,10%	-	-	-
N#026		1Y	Deposits - Ban	21/06/2023	129	7,95%	19 738	-	19 867
S#035		1Y	Deposits - Ban	21/06/2023	565	7,73%	83 731	-	84 296
S#036		1Y	Deposits - Ban	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Ban	15/02/2023	677	7,49%	101 580	-	102 257
A#0884		6M	Deposits - Ban	14/04/2023	357	7,90%	50 530	-	50 887
N#028		1Y	Deposits - Ban	13/10/2023	769	9,05%	101 215	-	101 984
S#037		2M	Deposits - Ban	11/01/2023	330	7,30%	50 490	-	50 820
									-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				3 242		491 131	(20 000)	474 373

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q2 Second Quarter

Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		164 684	186 112	186 112	59 279	134 336	3 239	131 097	4047,5%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	59 279	129 336	-	129 336	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	-	3 450	2 464	986	40,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	775	775	100,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	1 644	(1 644)	-100,0%	3 287
Provincial Government:		28 099	30 371	30 371	-	10 086	11 740	(1 654)	-14,1%	23 481
Library Services: Conditional Grant		11 144	14 112	14 112	-	9 408	7 056	2 352	33,3%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	-	128	(128)	-100,0%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	6 890	-	-	-	-	-	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	-	248	(248)	-100,0%	495
Specify (Add grant description)		250	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	38	19	19	100,0%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	640	845	(205)	-24,3%	1 690
District Municipality:		984	500	615	-	-	250	(250)	-100,0%	615
Cape Winelands District Grant 2		984	500	500	-	-	250	(250)	-100,0%	500
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	-	115
Other grant providers:		675	-	-	12	203	-	203	#DIV/0!	-
Private Enterprises		656	-	-	12	203	-	203	#DIV/0!	-
Public Corporations		18	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	193 242	216 983	217 098	59 291	144 625	15 229	129 396	849,6%	30 574
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	13 147	51 300	45 405	5 895	13,0%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	-	25 000	14 175	10 825	76,4%	28 350
Integrated Urban Development Grant		53 094	62 460	62 460	13 147	26 300	31 230	(4 930)	-15,8%	62 460
Provincial Government:		17 382	29 660	29 660	-	2 963	14 720	(11 757)	-79,9%	29 440
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		220	220	220	-	-	-	-	-	-
Human Settlements Development Grant		7 078	8 150	8 150	-	2 963	4 075	(1 112)	-27,3%	8 150
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 310	440	440	-	-	220	(220)	-100,0%	440
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		7 674	20 850	20 850	-	-	10 425	(10 425)	-100,0%	20 850
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93 876	120 470	120 470	13 147	54 263	60 125	(5 862)	-9,7%	120 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	287 118	337 453	337 568	72 438	198 888	75 354	123 533	163,9%	150 824

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		168 531	189 399	189 399	4 592	26 667	-	26 667	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	4 406	24 744	-	24 744	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	-	1 390	-	1 390	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	186	279	-	279	#DIV/0!	-
Integrated Urban Development Grant		3 847	3 287	3 287	-	254	-	254	#DIV/0!	-
Provincial Government:		20 200	23 481	23 481	1 092	11 226	-	11 226	#DIV/0!	-
Library Services: Conditional Grant		9 336	14 112	14 112	631	4 270	-	4 270	#DIV/0!	-
Municipal Accreditation and Capacity Building Grant		77	256	256	-	118	-	118	#DIV/0!	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 890	6 890	-	6 342	-	6 342	#DIV/0!	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	453	487	-	487	#DIV/0!	-
Specify (Add grant description)		432	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	8	9	-	9	#DIV/0!	-
Municipal Library Support Grant		150	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		-	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	-	-
District Municipality:		500	500	615	-	-	-	-	-	-
Cape Winelands District Grant 2		500	500	500	-	-	-	-	-	-
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	-	-
Other grant providers:		41	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		41	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		189 272	213 380	213 495	5 684	37 893	-	37 893	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	90 810	90 810	11 600	31 553	-	31 553	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	2 003	2 959	-	2 959	#DIV/0!	-
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	9 597	28 593	-	28 593	#DIV/0!	-
Provincial Government:		18 833	29 220	29 220	436	3 612	-	3 612	#DIV/0!	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		600	-	-	-	-	-	-	-	-
Library Services: Conditional Grant		337	-	-	-	-	-	-	-	-
RSEP/ VPUU		2 148	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		600	220	220	-	-	-	-	-	-
Human Settlements Development Grant		7 229	8 150	8 150	(26)	254	-	254	#DIV/0!	-
Specify (Add grant description)		1 281	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	20 850	20 850	463	3 359	-	3 359	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	-	-
Other grant providers:		307	-	-	-	-	-	-	-	-
National Lotteries Board		307	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		85 992	120 030	120 030	12 036	35 165	-	35 165	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		275 264	333 410	333 525	17 720	73 058	-	73 058	#DIV/0!	-

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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 - Q2 Second Quarter

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Provincial Government:		2 378	-	-	(2 378)	-100,0%
Library Services: Conditional Grant		1 808	-	-	(1 808)	-100,0%
Financial Management Capacity Building Grant		20	-	-	(20)	
WC Financial Management Support Grant		550	-	-	(550)	
Maintenance and Construction of Transport Infrastructure		-	-	-	-	
District Municipality:		631	484	484	(147)	-23,3%
Cape Winelands District Grant 2		484	484	484	-	
Cape Winelands District Grant		147	-	-	(147)	-100,0%
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Foreign Government and International Organisations		-	-	-	-	
Households		-	-	-	-	
Non-profit Institutions		-	-	-	-	
Private Enterprises		-	-	-	-	
Public Corporations		-	-	-	-	
Higher Educational Institutions		-	-	-	-	
Parent Municipality / Entity		-	-	-	-	
Total operating expenditure of Approved Roll-overs		3 009	484	484	(2 525)	-83,9%
Capital expenditure of Approved Roll-overs						
National Government:		8 382	-	-	(8 382)	-100,0%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8 382	-	-	(8 382)	-100,0%
Provincial Government:		6 349	-	-	(6 349)	-100,0%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 518	-	-	(1 518)	-100,0%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 766	-	-	(1 766)	-100,0%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	-	-	(1 000)	-100,0%
Library Services: Conditional Grant		2 065	-	-	(2 065)	
District Municipality:		-	-	-	-	
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Total capital expenditure of Approved Roll-overs		14 731	-	-	(14 731)	-100,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		17 740	484	484	(17 256)	-97,3%

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2022/23, Q2 (01 October – 31 December 2022)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 2nd Quarter (01 October – 31 December 2022) of the 2022/23 financial year.

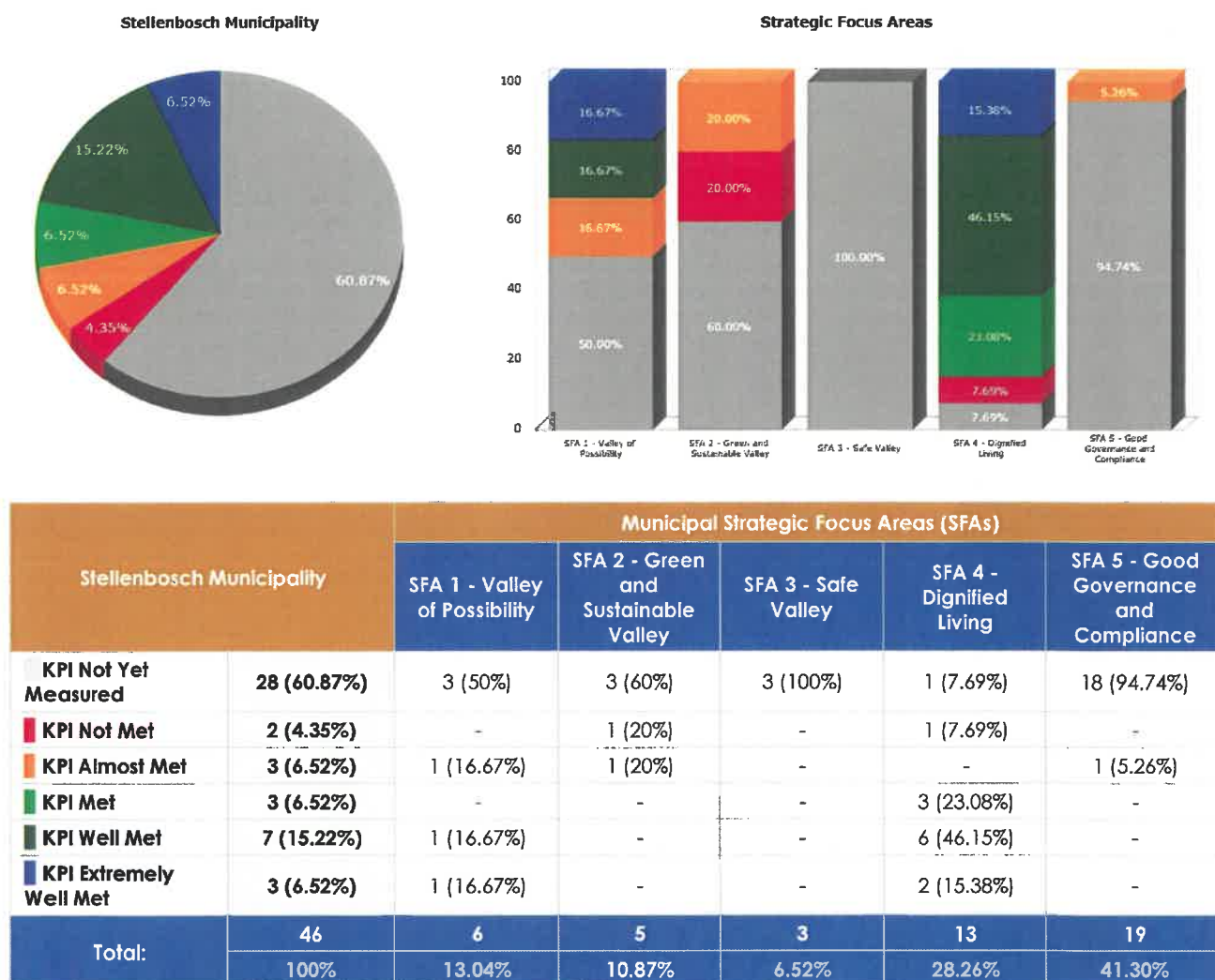


Table: 1 Overall performance for Quarter 2 per SFA- 01 October – 31 December 2022

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 October – 31 December 2022			
				Target	Actual	R	Performance Comment	Corrective Measures	
TL6	KPI001	Submission of the Economic Development Strategy to the MayCo	Number of Economic Development Strategies submitted to the MayCo by 31 March	1	1	N/A			
TL7	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	1 400	1 400	0	891	The performance target was just missed	Improved liaison with user departments, specifically with the Section: Area Cleaning to be implemented. The shortfall will be made up in quarters 3 and 4.
TL8	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	80%	80%		100%	2 / 2 x 100 = 100%	
TL9	KPI005	Provide training opportunities to entrepreneurs and Small, Medium and Micro Enterprises (SMMEs)	Number of quarterly training opportunities provided to entrepreneurs and SMMEs	4	4		4		
TL10	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		
TL11	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		

Summary of Results: SFA 1 - Valley of Possibility

KPI Not Yet Measured	3
KPI Not Met	0
KPI Almost Met	1
KPI Met	0
KPI Well Met	1
KPI Extremely Well Met	1
Total KPIs	6

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL14	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	0	N/A		
TL15	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	0	N/A		
TL16	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	75%	75%	75%	33.10%	R	<p>95 / 287 x 100 = 33.10%.</p> <p>The Manager: BDM resigned from the employ of the municipality on 31 July 2022 and a new Manager: BDM could only be appointed as of 01 November 2022 which impacted the smooth transition to BPAMS version 2 and on the day-to-day management of BDM applications.</p> <p>Furthermore, the BDM Section physically moved offices over the period of the last week in October 2022 and the first week in November 2022. During this period there were various issues with the BPAMS system accessibility by internal staff due to the physical move which impacted heavily on the meeting of the 30-day performance target for building plans under 500 sqm.</p>	<p>The capacity constraints of the Section: BDM have been addressed with the Municipal Manager having approved funding for additional capacity in terms of 1 x additional Plans Examiner and 1 x additional Chief Building Inspector. Recruitment of additional capacity will occur over the next 3-6 months. Furthermore, improved liaison with internal commenting departments is required.</p>

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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 October – 31 December 2022	
TL17	KP022	Wastewater quality measured to 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%	64%	○	<p>Klapmuts WWTW running close to capacity and maintenance issues are being resolved.</p> <p>Loadshedding impacts treatment ability when generator maintenance issues arise. Skills shortage / vacant posts.</p> <p>Wemmershoek WWTW running close to capacity and various maintenance issues are being resolved.</p> <p>Loadshedding impacts sludge removal at present.</p> <p>Stellenbosch WWTW is currently having various maintenance issues resolved.</p> <p>Electricity loadshedding has an additional effect on sludge removal.</p>	<p>The effluent discharge limits for Stellenbosch WWTW and Wemmershoek WWTW have been discussed with the Department of Water and Sanitation. Once DWS agree to the relaxation, Stellenbosch WWTW and Wemmershoek WWTW compliance should improve.</p> <p>The upgrade of the Pniël WWTW is currently under construction. Final Mechanical installations are in progress and the new process is already resulting in improved effluent quality.</p> <p>The phase 1 upgrade BSM 28/21 of Wemmershoek WWTW is completed (minor snags remain). The sludge handling process will assist with carry-over and improve water quality. Phase 2 of the upgrade is to increase capacity and add filtration. The position of assistant superintendent needs to be filled. The 2 x SPO posts (Stellenbosch and Rural SPOs) are critical posts that need to be filled.</p> <p>Contractors are busy with multiple maintenance activities to improve plant performance.</p>
TL19	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	N/A		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

Summary of Results: SFA 2 - Green and Sustainable Valley

KPI Not Yet Measured	3
KPI Not Met	1
KPI Almost Met	1
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
Total KPIs	5

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

13.3 SFA 3 - Safe Valley

SFA 3 - Safe Valley									
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target		Revised Annual Target		01 October – 31 December 2022	
				Target	Actual	Target	Actual	Performance Comment	Corrective Measures
TL20	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	0	1	0	N/A	
TL21	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	0	1	0	N/A	
TL22	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	0	1	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
Total KPIs	3

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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 October – 31 December 2022			Corrective Measures
						Target	Actual	R	
TL23	KPI027	Installation of new standpipes	Number of new standpipes installed by 30 June	50	50	20	26	G2	
TL24	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	50	50	20	36	B	
TL25	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%	100%	G	5 789 / 5789 x 100 = 100%
TL26	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%	0%	N/A	
TL27	KPI030	Water quality measured quarterly to the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	90%	90%	96.90%	G2	
TL28	KPI031	Limit unaccounted water to less than 25%	Percentage of average water losses, measured by 30 June	<25%	<25%	<25%	27.70%	R	3 061 489kl / 11 051 435kl x 100 = 27.70% A joint investigation between the Directorate: Infrastructure Services and the Department: Revenue and Expenditure revealed that non-paying customers are using excessive water
TL29	KPI033	Registered indigent formal households with access to free basic electricity provided by the	Percentage of registered indigent formal households with access to free basic electricity	65%	65%	65%	100%	B	5 789 / 5 789 x 100 = 100%

Smart water meters will be installed for these customers and their usage will be restricted when above the basic service. The investigation also revealed the faulty meters that will be replaced.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

SFA 4 - Dignified Living

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
									01 October – 31 December 2022	
TL30	KPI034	municipality (NKPI Proxy - MSA, Reg. S10(a), (b)) Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	provided by the municipality, measured quarterly Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	100%	100%	G	5 789 / 5 789 x 100 = 100%	
TL31	KPI035	Registered indigent formal households with access to free basic sanitation (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic sanitation, measured quarterly	100%	100%	100%	100%	G	5 789 / 5 789 x 100 = 100%	
TL32	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	26 000	26 000	26 000	26 891	G2		
TL33	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	26 000	26 000	26 000	26 891	G2		
TL34	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	26 000	26 000	26 000	26 891	G2		
TL35	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	26 000	26 000	26 000	26 891	G2		

Summary of Results: SFA 4 - Dignified Living

KPI Not Yet Measured	1
KPI Not Met	1
KPI Almost Met	0
KPI Met	3
KPI Well Met	6
KPI Extremely Well Met	2
Total KPIs	13

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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	01 October – 31 December 2022			
						Target	Actual	Performance Comment	Corrective Measures
TL1	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 30 June	1	1	0	0	N/A	
TL2	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	
TL3	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 28 February	1	1	0	0	N/A	
TL4	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	
TL5	KPI041	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	
TL12	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	
TL13	KPI060	Submission of the revised Roads Master Plan to the Municipal Manager	Number of revised Roads Master Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A	
TL18	KPI058	Submission of an Integrated Property Maintenance Plan to the Municipal Manager	Number of Integrated Property Maintenance Plans submitted to the Municipal Manager by 30 June	1	1	0	0	N/A	
TL36	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	4	4	0	0	N/A	

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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
01 October – 31 December 2022										
TL37	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	Operational Expenditure excluding (Depreciation) (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		
TL38	KPI040	Actual expenditure on the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	30%	26.17%	○	R121 567 496 / R464 483 073 x 100 = 26.17% The advertisement of tenders was delayed due to the new Preferential Procurement Regulations that came into effect on 16 January 2023.	A detailed performance assessment was conducted during the Mid-Year adjustment budget and projects shifted to the outer years for which tenders are not in place.
TL39	KPI045	The percentage of the actual payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x100), measured by 30 June	0.20%	0.20%	0%	0%	N/A		
TL40	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		
TL41	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		
TL42	KPI054	Submission of the IDP / Budget / SDF time schedule (process plan) to the Council	Number of IDP / Budget / SDF time schedules (process plan) submitted to the Council by 31 August	1	1	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2022

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
TL43	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		
TL44	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		
TL45	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	N/A		
TL46	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		

Summary of Results: SFA 5 - Good Governance and Compliance



14. STRATEGIC PERFORMANCE CONCLUSION

- (a) Out of the 46 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2022/23 (quarter 2), 28 were not measured, 02 KPIs were not met, 03 were met and 07 were well met.

KPI Not Yet Measured	28
KPI Not Met	2
KPI Almost Met	3
KPI Met	3
KPI Well Met	7
KPI extremely well met	3
Total KPIs	46

Summary of Results: Strategic Focus Areas 1 - 5

