

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023



STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

QUARTERLY BUDGET MONITORING REPORT

2nd Quarter 2023/24



QUALITY CERTIFICATE

I, Geraldine Mettler, the Municipal Manager of Stellenbosch Municipality, hereby certify that the quarterly report the period ending December 2023 has been prepared in accordance with Section 52 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required quarterly statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of December 2023.

Name: Geraldine Mettler

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 24 January 2024

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 2023/24.

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



.....
Advocate G M van Deventer
Executive Mayor
Date: 24 January 2024

Table of Contents

1. Recommendations	5
2. Executive Summary	6
3. Operating Revenue	7
4. Operating Expenditure	12
5. Capital Expenditure	18
6. Investments and Borrowings	26
7. Allocations and grant receipts and expenditure for the 2nd quarter of 2023/24	27
8. Personnel Expenditure	28
9. Withdrawals.....	29
10. Cost containment reporting	30
11. Quarterly Budget Statements	33
12. Supporting Documentation.....	45

Table of Contents

1. Recommendations	5
2. Executive Summary	6
3. Operating Revenue	7
4. Operating Expenditure	12
5. Capital Expenditure	18
6. Investments and Borrowings	26
7. Allocations and grant receipts and expenditure for the 2nd quarter of 2023/24	27
8. Personnel Expenditure	28
9. Withdrawals.....	29
10. Cost containment reporting	30
11. Quarterly Budget Statements	33
12. Supporting Documentation.....	45

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 situation of the Municipality, to the Council within 30 days after end of each quarter.

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

2.2 Summary of 2023/24 budget progress / implementation

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

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	561 998 374	2 397 743 562	2 284 701 093
Plan to Date (SDBIP)	219 590 731	1 022 264 213	1 016 320 162
Actual	126 244 901	1 217 514 201	1 180 894 415
Variance to SDBIP	(93 345 830)	195 249 988	164 574 253
Year to date % Variance to SDBIP	-42,51%	19,10%	16,19%

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 2023/24.

Operating Revenue by Source

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

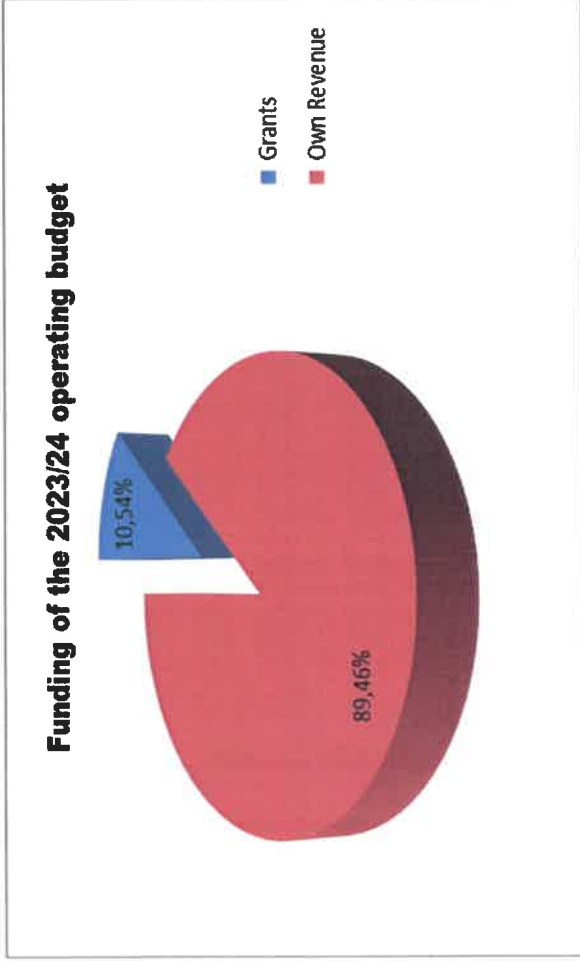
	QUARTER 2 2023/24		
	PLANNED	ACTUAL	VAR
	138 030 826	205 116 074	-49%
	46 504 505	43 882 841	6%
	25 583 955	27 357 032	-7%
	21 100 313	21 814 491	-3%
	4 920 154	4 797 250	2%
	727 334	660 829	0
	-	-	0%
	3 744 266	5 314 733	-42%
	10 298 166	14 461 912	-40%
	3 233 308	1 996 090	38%
	2 046 747	1 656 361	19%
	1 175 632	14 150 513	-1104%
	91 050 207	102 057 552	-12%
	37 240 206	9 624 759	74%
	47 929 119	57 595 521	-20%
	969 762	1 148 848	-18%
	434 554 500	511 634 805	-18%

	QUARTER 2 2022/23		
	PLANNED	ACTUAL	VAR
	194 446 807	172 482 424	11%
	39 987 486	46 537 011	-16%
	25 185 258	25 538 028	-1%
	20 852 712	20 818 378	0%
	-	-	0%
	1 070 343	727 334	32%
			0%
	2 937 083	4 969 841	-69%
	5 099 331	10 525 469	-106%
	3 884 478	2 302 772	41%
			0%
			0%
	92 292 103	93 930 530	-2%
	31 238 796	40 698 568	-30%
	53 797 180	56 471 851	-5%
	-	-	0%
	482 603 252	484 627 505	-0,42%

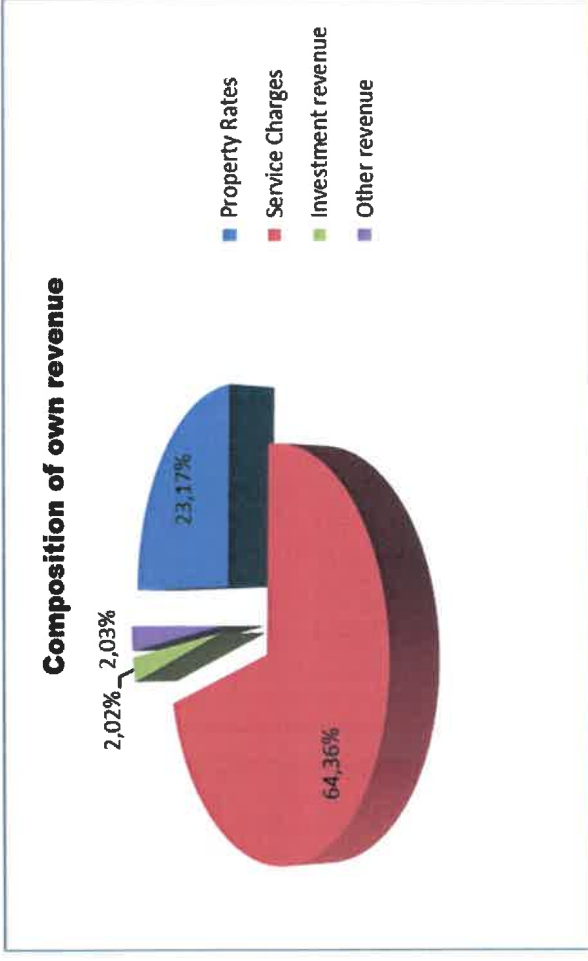
NB: - The “year to date actual for property rates income” refers to the total billed for the year and not actual receipts.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

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



Own revenue consists mainly of service charges at 64.36 per cent of the 2 044 016 828 billion own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates are billed monthly, however, some consumers applied to have their property rates and service charges for sanitation and refuse to be billed annually. In the current financial year less, consumers applied to be billed annually compared to previous financial years. Although it has resulted in an underperformance of R6 291 757, the budgeted revenue for the financial year is still attainable.

3.2 Service charges - electricity revenue

The municipality has billed R116 605 968 more electricity charges than initially anticipated. The over performance is due to a relief from prolonged load shedding outages and an increase in demand. Considering the consumption over the past 6 months of the current financial year, the actual electricity revenue billed over the past 3 financial years as well as the tariff increase of 17.61%, the current budget of R913 669 167 is deemed attainable. It is recommended that the budget not be adjusted during the Mid-year adjustment process.

3.3 Service charges - water revenue

The municipality has billed R6 856 219 less water charges than initially anticipated. The underbilling in water revenue is a result of a decrease in consumption. Considering the monthly average billing (R12 882 235) as well as the tariff increase of 6.0%, the current budget of R176 782 707 is deemed unattainable. It is recommended that the budget be reduced with approximately R13 755 346 during the Mid-year adjustment budget process.

3.4 Service charges - Waste Water Management

The municipality has billed R3 995 745 more sanitation charges than initially anticipated. The largest over performances were noted for general sanitation charges (R2 189 931) and Industrial wastewater (R1 234 967). Considering the consumption over the past 6 months of the current financial year (average: R9 764 913), the annual consumption over the past 3 financial years (R100 554 518) as well as the tariff increase of 6.5%, the current budget of R108 646 667 is deemed insufficient. It is recommended that the budget be increased with approximately R5 030 768 during the Mid-year adjustment budget process.

3.5 Service charges - Refuse revenue

The municipality has billed R2 683 007 more refuse charges than initially anticipated. Considering the average billings over the past 6 months of the current financial year (R8 751 827), as well as the tariff increase of 9.10%, 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 on external investments to the amount of R8 147 892. The variance is mainly attributed to increases in the interest rates in the past few years and the municipality has also invested additional funds. Considering the monthly average over the past 6 months (R4 790 704) it is recommended that the budget be increased with R2 974 857 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 721 516), the current budget of R15 412 628 is insufficient. It is recommended that the budget be increased with R1 911 089 during the Mid-year adjustment budget process.

3.8 Licences and permits

An under performance is noted for licences and permits to the amount of R136 405. The underperformance is due to less licences and permit renewals as well as accompanying applications being received than initially anticipated. Considering the actuals generated over the past 3 financial years (average: R7 675 689) and a monthly average over the past 6 months of the current financial year (R624 552), the current budget of R7 871 599 is deemed as attainable. No adjustment to the budget is recommended during the Mid-year adjustment budget process.

3.9 Rental of facilities and equipment

An under performance is noted for the Rental of facilities and equipment to the amount of R236 660. Considering the average of the actuals generated over the past three (3) financial years amounting to R11 850 241 and the average monthly revenue (R717 175), the current budget of R10 603 901 is deemed insufficient due to the annual levies that must still be billed. It is recommended that the budget be increased by R2 974 857 during the mid-year adjustment process.

3.10 Operational Revenue

An over performance is noted for other revenue to the amount of R24 043 517, this is due to an increase in Development Charges. Considering the actual revenue in the first half of the financial year which amounted to R27 004 094 with a monthly average of R4 500 682, it is recommended that the budget be increased by R28 198 774 during the Mid-year adjustment budget process.

3.11 Fines, penalties, and forfeits

An underperformance was noted to the amount of R22 326 824. 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 November and December 2023 and will reflect in the next reporting period. The budget is deemed to be insufficient. It is recommended that the budget be increased by R23 966 884 during the mid-year adjustment 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 2023/24.

Operating Expenditure (Per Directorate):

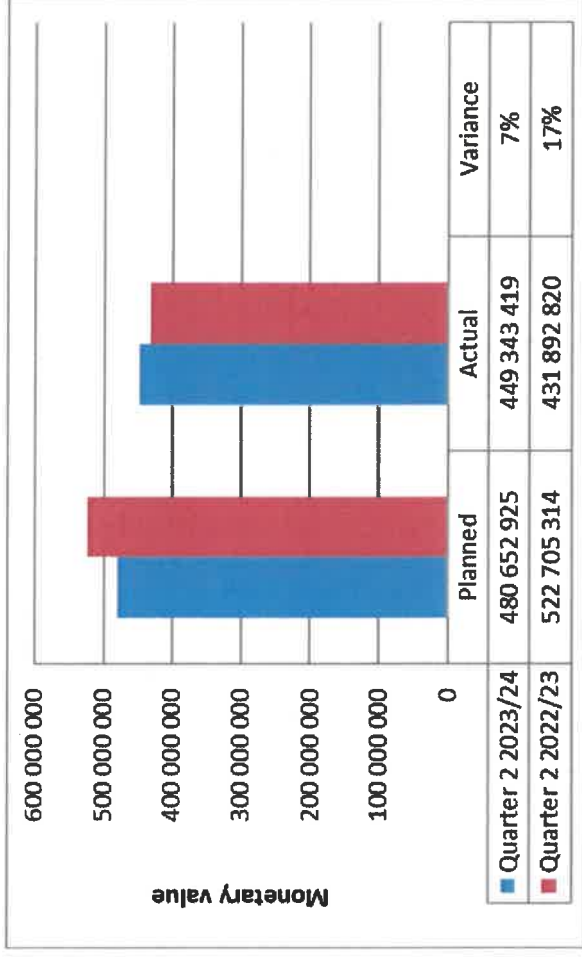
DIRECTORATE	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	17 841 031	17 841 031
Planning & Development	93 402 566	93 402 566
Infrastructure Services	1 366 656 493	1 367 889 492
Community and Protection Services	422 902 773	422 902 773
Corporate Services	234 756 698	234 397 464
Financial Services	122 789 307	122 789 307
TOTALS	2 258 348 868	2 259 222 633

QUARTER 2 2023/24	
PLANNED	ACTUALS
4 251 261	4 618 651
24 164 301	19 742 755
289 114 647	288 274 708
88 059 340	75 826 062
44 657 769	32 616 164
30 405 607	28 265 079
480 652 925	449 343 419

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

During the second quarter of the financial year the directorates spent R449 343 419, 7% less than the planned expenditure. At the same period last year, the directorate spent R431 892 820, 17% less than the planned expenditure.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023



The year on year comparison for the second quarter is 93.49% actual spending rate of the planned operating budget for the financial year 2023/24, compared to a 82.63% 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 R42 315 095 of the amended budget. The year- to- date actual expenditure incurred amounted to R28 777 566 which resulted in an underperformance of R13 537 529. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R668 875 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the small, medium, and micro enterprises has been advertised and closed on the 22nd of November 2023 and it is currently finalising the technical report. The compilation of Economic Intelligence Report (BER) has been completed and will serve at the Bid Adjudication Committee.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R547 967 048 of the amended budget. The year-to-date actual expenditure incurred amounted to R515 869 447 which resulted in an underperformance of R32 097 061. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Contracted Services: Contractors: Maintenance of Equipment (Sewerage Network)

The user department planned to spend R3 934 896 of the amended budget. The year-to-date expenditure incurred amounted to R2 242 731. Orders to the amount of R1 130 413 have been loaded onto the financial system. The user department indicated that they are awaiting payment of work that has already been completed, additional funds will be requested during the mid-year budget as the current budget is insufficient.

4.2.2 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Sewerage Network)

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

The user department planned to spend R5 227 933 of the amended budget. The year- to- date actual expenditure incurred amounted to R3 102 773. Orders to the amount of R2 125 660 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Human Settlement Development Grant)

The user department planned to spend R8 690 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that an amendment to the total project balance will be made during the mid-year adjustment budget process.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R1 931 670 of the amended budget. The year- to- date actual expenditure incurred amounted to R1 122 978. Orders to the amount of R4 370 905 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.2.5 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management

The user department planned to spend R1 500 000 of the amended budget. The year- to- date actual expenditure incurred amounted to R405 598. Orders to the amount of R1 309 726 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.2.6 Expenditure: Inventory Consumed: Materials and Supplies (Traffic Engineering)

The user department planned to spend R1 417 870 of the amended budget. The year- to- date actual expenditure incurred amounted to R563 719. Orders to the amount of R583 896 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R154 804 045 of the amended budget. The year-to-date actual expenditure incurred amounted to

R95 825 938 which resulted in an underperformance of R58 978 107. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R1 849 834 of the amended budget. The year- to- date actual expenditure incurred amounted to R354 154. Orders to the amount of R1 851 927 have been loaded onto the financial system. The user department indicated that expenditure is dependent on the frequency of incidents and due to limited storage space to store fire kits, it is not procured in bulk.

4.3.2 Expenditure: Contracted Services: Contractors: Plants, Flowers, and Other Decorations

The user department planned to spend R561 299 of the amended budget. The year- to- date actual expenditure incurred amounted to R289 830. The user department indicated that not all the upgrades have been carried out and have been put on hold to commence at a later stage.

4.3.3 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: SPCA

The user department planned to spend R1 500 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the grant-in-aid process is currently in progress and applications have been received. The Item will be submitted to the grant-in-aid committee.

4.4 Corporate Services

The Corporate Services directorate planned to spend R86 125 262 of the amended budget. The year-to-date actual expenditure incurred amounted to R51 974 610 which resulted in an underperformance of R34 150 652. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R1 534 861 of the amended budget. The year-to-date actual expenditure incurred amounted to R914 350. Orders to the amount of R1 605 730 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.4.2 Expenditure: Operational Cost: External Computer Service: Software Licences

The user department planned to spend R13 429 085 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 238 542. The user department indicated that the licenses will be renewed and paid before the end of June 2024.

4.4.3 Expenditure: Operational Cost: Skills Development Fund Levy

The user department planned to spend R2 407 263 of the amended budget. No expenditure has been incurred to date. The expenditure is in direct correlation with employee related costs and the municipality is currently experiencing technical issues with regards to the integration of the employee related costs on the financial system, the three months of this quarter have not yet been integrated hence the underperformance.

4.5 Financial Services

The Financial Services directorate planned to spend R56 105 813 of the amended budget. The year-to-date actual expenditure incurred amounted to R40 132 916 which resulted in an underperformance of R15 972 897. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

The user department planned to spend R7 506 269 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 888 213. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid and the amount as less than initially anticipated.

5. Capital Expenditure

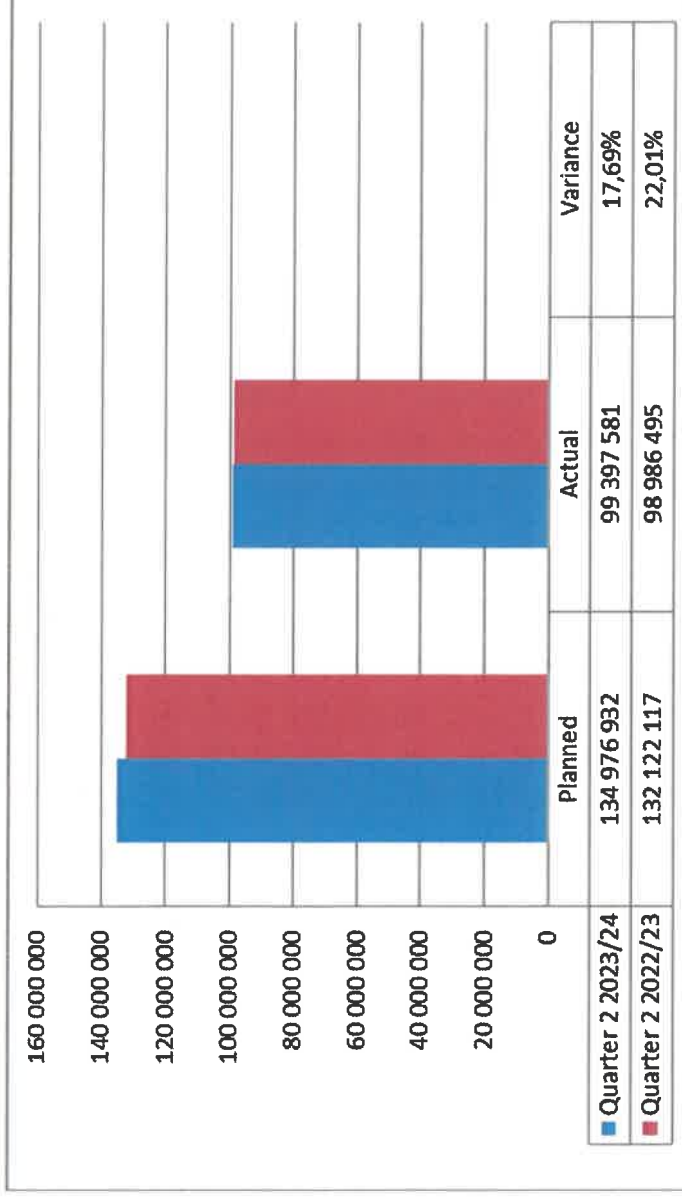
The following table illustrates the actual capital expenditure per directorate against the planned in the SDBIP for the 2nd Quarter of 2023/24.

DIRECTOR	ORIGINAL BUDGET	AMENDED BUDGET
Municipal Manager	40 000	40 000
Planning & Development	9 043 500	9 245 897
Infrastructure Services	436 423 363	472 752 590
Community and Protection Services	24 642 002	38 307 873
Corporate Services	33 901 000	39 733 166
Financial Services	750 000	1 918 848
TOTALS	504 799 865	561 998 374

QUARTER 2 2023/24		
PLANNED	ACTUAL EXPENDITURE	VAR %
38 206	33 049	-13%
1 451 818	529 325	-64%
118 590 780	88 456 620	-25%
5 442 020	4 305 141	-21%
8 235 450	6 073 445	-26%
1 218 658	-	-100%
134 976 932	99 397 581	-26%

QUARTER 1 2022/23		
PLANNED	ACTUAL EXPENDITURE	VAR %
18 000	38 203	100%
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%

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023



The year-on-year comparison for the end of the second quarter is [R99 397 581/ R561 998 374] 17.69% of the total capital budget of R539 909 625 for the 2023/24 financial year compared to a [R98 986 495/ R464 483 073] 21.31% spending rate for the same period in the previous financial year.

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R2 024 452 of the amended budget. The year-to-date actual expenditure incurred amounted to R944 164. This resulted in an underperformance of R1 080 288. The projects that attributed to the underperformance are as follows:

5.1.1 Erf 7001 Cloetesville (380) FLISP

The user department planned to spend R729 396 of the amended budget. The year-to-date actual expenditure incurred amounted to R123 781. The user department indicated that they require a reduction in the mid-year adjustment budget due to the approved tender coming in below the estimate. The pre-planning land-use application has been submitted.

5.1.2 Erven 81/2 and 82/9, Stellenbosch

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the appointment of a service provider to obtain development rights had been submitted to serve at the Bid Specifications Committee in December 2023.

5.1.3 Housing Projects (Social housing planning)

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a social housing specialist will be appointed for the roll out of the social housing projects. The tender was submitted to on 17 November 2023. An amount of R630 000 will be transferred to the 2024/2025 financial year for the compilation of the feasibility studies and to apply for new restructuring zones.

5.2 Community and Protection Services

The Directorate planned to spend R11 736 788 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 462 021. This resulted

in an underperformance of R7 274 767. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R3 561 030 of the amended budget. The year-to-date actual expenditure incurred amounted to R954 375. Orders to the amount of R1 684 269 have been loaded onto the financial system. The user department indicated that the tender for the appointment of a consultant will serve at the Bid Adjudication Committee.

5.2.2 Botmaskop: Security Fencing

The user department planned to spend R768 843 of the amended budget. The year-to-date actual expenditure incurred amounted to R234 075. The user department indicated that the project has been completed and the remaining funds will be moved to supplement a shortfall on another project.

5.2.3 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R1 204 076 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project will be placed on hold due to challenges identified where corrective actions are needed. The specifications for the tender will be affected and will cause further delay with the roll-out of the project.

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

The user department planned to spend R1 477 829 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 730. The user department indicated that the tenders for biometrics and intrusions have been submitted and will serve at the Bid Specifications Committee.

5.2.5 Installation of Boreholes

The user department planned to spend R500 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the funds will be moved to supplement a shortfall on another project.

5.2.6 Jonkershoek Picnic Site upgrades

The user department planned to spend R648 405 of the amended budget. The year-to-date actual expenditure incurred amounted to R42 174. Orders to the amount of R234 435 have been loaded into the financial system. The user department indicated that a service provider has been appointed however additional funds are required for the installation of Clearview fencing at Jan Marais Nature Reserve.

5.3 Infrastructure Services

The Directorate planned to spend R191 604 974 of the amended budget. The year-to-date actual expenditure incurred amounted to R113 329 820. This resulted in an underperformance of R78 275 154. The projects that attributed to the underperformance are as follows:

5.3.1 Bien don 66/11kV substation new

The user department planned to spend R6 890 890 of the amended budget. The year-to-date expenditure incurred amounted to R459 432. Orders to the amount of R1 649 000 have been loaded onto the financial system. The user department indicated that delays pertaining to the approval of the evaluation report resulted in a ripple effect on the timeframes that had been set for the project. The budget will be reduced with approximately R11 360 350 during the Mid-year adjustment budget process.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R38 447 653 of the amended budget. The year-to-date actual expenditure incurred amounted to R25 660 830. Orders to the amount of R24 968 675 have been loaded onto the financial system. The user department indicated that the project is currently in progress however, construction was delayed by three weeks due to rainy weather. Additional funds have been requested in the Mid-year adjustment process to ensure completion as per the project timeframes.

5.3.3 Landfill Gas to Energy

The user department planned to spend R11 907 263 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R3 034 886 have been loaded onto the financial system. The user department indicated that a tender was advertised and will serve at the Bid Evaluation Committee for the appointment of a contractor.

5.3.4 Laterra Substation

The user department planned to spend R16 042 044 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 453 012. Orders to the amount of R11 399 524 have been loaded onto the financial system. The user department indicated that the project is currently underway.

5.3.5 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R31 939 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 669 445. Orders to the amount of R14 119 186 have been loaded onto the financial system. The user department indicated that Phase 1 is currently under construction. A consultant has been appointed and is currently busy with the completion of the tender documents for the for the appointment of a contractor for the construction of the second phase and it is envisaged to commence in the 2024/2025 financial year.

5.3.6 General System Improvements - Franschoek

The user department planned to spend R3 246 420 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 505 285. Orders to the amount of R1 616 593 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

5.3.7 Bulk Water Supply Klapmuts

The user department planned to spend R5 250 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R10 695 707 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is expected to commence work in January 2024, they anticipate that the project will take four months to complete.

5.3.8 Bulk Water Supply Pipeline & Reservoir - Jamestown

The user department planned to spend R7 500 00 of the amended budget. The year-to-date expenditure incurred amounted to R1 184 473. Orders to the amount of R18 050 234 have been loaded onto the financial system. This is a multi-year project and the funds that could not be utilized will be moved to the 2024/2025 financial year.

5.3.9 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R33 348 676 of the amended budget. The year-to-date expenditure incurred amounted to R25 956 348. Orders to the

amount of R6 832 273 have been loaded onto the financial system. The user department indicated that the funds cannot be fully spent in the current financial issue due to delays in obtaining environmental authorisations for cemeteries. A portion of the funds that will not be utilized will be moved to the 2024/205 financial year and the remainder to the Digteby sewer pipe project.

5.4 Corporate Services

The Directorate planned to spend R12 924 323 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 467 466. This resulted in an underperformance of R5 456 857. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Improvement: General

The user department planned to spend R3 307 209 of the amended budget. The year-to-date actual expenditure incurred amounted to R871 545. Orders to the amount of R1 592 260 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site.

5.4.2 Structural Upgrade: Heritage Building

The user department planned to spend R3 741 426 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 101 243. Orders to the amount of R5 157 531 have been loaded onto the financial system. The user department indicated that the project is a multi-year project, and they envisage completion to be in the 2023/2024 financial year.

5.4.3 Server Storage expansion and upgrades

The user department planned to spend R2 749 677 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R4 092 248. The user department indicated that the tender for the project is currently in place, and they will commence with spending. An improvement will be seen in the next reporting period.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

6. Investments and Borrowings
6.1 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2023	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	AH9415	CALL	8,900%		97 732 102,17	-	30 000 000,00	(30 000 000,00)	2 185 616,61	4 394 461,76	72 126 563,93
20-8097-3316	AH3316	FIXED/4 MTHS	8,550%	14-Jul-23	51 253 219,18	-	-	(51 405 479,43)	-	152 260,27	(0,00)
20-8103-0741	AH0741	FIXED/3 MTHS	8,550%	19-Jul-23	71 246 000,00	-	-	(71 536 164,38)	-	290 164,38	0,00
20-8116-1722	AH1722	FIXED/6 MTHS	9,780%	8-Jan-24	-	-	-	94 518 353,02	2 329 968,04	4 406 678,68	98 925 031,70
					270 231 321,35	-	30 000 000,00	(58 423 290,82)	4 515 584,65	9 243 565,10	171 051 595,63
	NEDBANK										
03/7881123974/...024	NH024	FIXED / 12 MTHS	5,800%	12-Oct-22	-	-	-	-	-	-	-
03/7881123974/...025	NH025	FIXED / 6 MTHS	6,100%	22-Sep-22	-	-	-	-	-	-	-
03/7881123974/...026	NH026	FIXED / 12 MTHS	7,950%	21-Jun-23	(0,01)	-	-	-	-	-	-
03/7881123974/...028	NH028	FIXED / 12 MTHS	9,050%	13-Oct-23	106 471 369,86	-	109 050 000,00	(109 050 000,00)	297 534,25	2 578 650,14	-
03/7881123974/...030	NH030	FIXED / 12 MTHS	9,540%	15-Mar-24	102 796 657,53	-	-	-	2 404 602,74	4 889 205,48	107 605 863,01
03/7881123974/...031	NH031	FIXED / 12 MTHS	10,300%	10-Jul-24	209 268 027,39	-	109 050 000,00	(105 481 646,38)	2 738 476,95	5 179 299,36	110 660 940,34
					209 268 027,39	-	109 050 000,00	(3 568 353,02)	5 440 613,94	12 567 128,98	218 266 803,36
	ENB										
76204315420	FH5420	FIXED 3 MNTHS	9,000%	17-Jan-24	-	120 000 000,00	-	120 000 000,00	2 189 589,04	2 189 589,04	122 189 589,04
					-	120 000 000,00	-	120 000 000,00	2 189 589,04	2 189 589,04	122 189 589,04
INVESTMENT TOTAL					429 499 348,74	120 000 000,00	(139 050 000,00)	58 008 356,16	12 145 787,63	24 000 283,12	511 507 918,03

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

6.2 Borrowings

Lending Institution	Balance 1/10/2023	Received Quarter 2 2024	Interest Capitalised Quarter 2 2024	Capital Repayments Quarter 2 2024	Balance 31/12/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	7 433 651	-	-	1 708 673	5 724 978	11,10%	
DBSA@ 10.25%	26 553 667	-	-	3 883 115	22 670 551	10,25%	
DBSA @ 9.74%	61 169 896	-	-	3 482 228	57 707 669	9,74%	
NEBANK @ 9.70%	113 406 823	-	-	7 206 980	106 199 843	9,70%	
NEBANK @ 8.8%	88 636 094	-	-	3 945 267	84 690 827	6,73%	
STANDARD BANK @ 11.00%	135 505 535	-	-	4 622 056	130 883 478	11,00%	
NEBANK @9.70%	69 244 294	-	-	2 065 325	67 178 969	9,70%	
TOTAL	501 949 960	-	-	26 893 645	475 056 315		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

7. Allocations and grant receipts and expenditure for the 2nd Quarter of 2023/24

	TOTAL 2022/23	EXPECTED ALLOCATION	OPENING BALANCE 1 JULY 2023	CAPITAL DEBTORS	ACCUMULATED RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	QUARTER 2 RECEIPTS	QUARTER 2 ACTUAL EXPENDITURE	UNSPENT CONDITIONAL GRANTS - 31 DECEMBER 2023
OPERATING & CAPITAL GRANTS	200 841 000	200 841 000	-	-	141 068 000	57 442 707	57 384 000	29 062 612	83 625 293
Unconditional Grant: Equitable Share	200 841 000	200 841 000	-	-	179 634 000	51 339 778	57 384 000	29 062 612	83 625 293
Grand Total (Unconditional Grants)	200 841 000	200 841 000	-	-	179 634 000	51 339 778	57 384 000	29 062 612	83 625 293
EPWP Integrated Grant for Municipalities	4 786 000	4 786 000	-	-	3 350 000	608 943	2 153 000	608 943	2 741 057
Local Government Financial Management Grant	1 550 000	1 550 000	-	-	1 550 000	85 374	-	85 374	1 464 626
Integrated National Electrification Programme (Municipal) Grant	22 750 000	22 750 000	-	-	15 350 000	7 185 923	9 350 000	6 039 028	8 164 077
Integrated Urban Development Grant	59 410 000	59 410 000	-	-	36 000 000	27 650 269	12 000 000	19 247 125	8 349 731
Community Development Workers Operational Support Grant	38 000	38 000	-	-	38 000	-	38 000	-	38 000
Community Library Service Grant	11 252 000	11 252 000	-	-	7 502 000	1 053 345	3 751 000	1 053 345	6 448 655
Financial Management Support Grant	-	-	-	-	-	-	-	-	-
Human Settlements Development Grant	23 645 665	22 413 000	1 232 665	6 364 601	-	617 785	-	492 433	-617 785
Informal Settlements Upgrading Partnership Grant:	18 633 000	18 633 000	-	-	-	3 920 275	-	2 962 718	-3 920 275
Title Deeds Restoration Grant	1 503 000	1 503 000	-	-	-	177 100	-	-	-177 100
Municipal Accreditation and Capacity Building Grant	245 000	245 000	-	-	-	19 120	-	-	-19 120
Maintenance and Construction of Transport Infrastructure	345 000	345 000	-	450 000	-	-	-	-	-
Regional Socio-Economic Project/violence through urban upgrading (RSEP/PUU)	1 000 000	1 000 000	-	-	-	-	-	-	-
Cape Winelands District Grant	500 000	-	500 000	-	1 000 000	278 413	-	-	721 587
Western Cape Municipal Energy Resilience Grant (WC MER Grant)	-	-	-	-	-	-	-	-	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	6 175 000	-	6 175 000	-	-	-	-	-	244 000
Khaya Lam Free Market Foundation	102 000	-	102 000	-	-	-	-	-	-
Grand total (Conditional Grants)	151 934 665	143 925 000	8 009 665	6 814 601	65 034 000	41 596 548	27 292 000	30 488 967	23 437 452

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	371 654 806	372 850 242	93 073 146	90 373 870	186 071 171	90 373 870	24%
Bonus	29 944 562	29 944 562	29 213 602	2 068 041	29 381 249	2 068 041	7%
Acting and Post Related Allowances	828 139	828 139	207 027	106 414	414 054	106 414	13%
Non Structured	38 106 984	38 106 984	9 563 903	10 577 104	19 087 521	10 577 104	28%
Standby Allowance	13 941 228	13 941 228	3 485 316	3 578 596	6 970 632	3 578 596	26%
Travel or Motor Vehicle	12 005 630	12 005 630	3 036 939	2 407 481	6 046 948	2 407 671	20%
Accommodation, Travel and Incidental	39 540	39 540	23 835	41 329	47 670	41 329	105%
Bargaining Council	160 407	160 407	39 882	81 459	79 926	81 459	51%
Cellular and Telephone	2 745 713	2 745 713	667 725	508 713	1 335 450	508 713	19%
Current Service Cost	6 060 476	6 060 476	1 515 120	-	3 030 240	-	0%
Essential User	656 632	656 632	164 157	234 489	328 314	234 489	36%
Entertainment	-	-	-	-	-	-	0%
Fire Brigade	3 082 530	3 082 530	770 634	718 325	1 541 268	718 325	23%
Group Life Insurance	5 271 974	5 271 974	1 323 911	1 865 364	2 646 808	1 865 364	35%
Housing Benefits	3 057 120	3 057 120	771 526	690 143	1 541 029	690 143	23%
Interest Cost	19 795 274	19 795 274	-	-	-	-	0%
Leave Gratuity	7 522 722	7 522 722	940 341	-	1 880 682	-	0%
Leave Pay	-	-	-	-	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	600 555	-	1 201 110	-	0%
Medical	28 434 382	28 434 382	7 108 635	9 423 438	14 217 270	9 423 438	33%
Non-pensionable	228 827	228 827	57 207	16 589	114 414	16 589	7%
Pension	61 143 718	61 143 718	15 269 556	14 963 134	30 539 113	14 963 134	24%
Scarcity Allowance	823 560	823 560	205 890	1 208 733	411 780	1 208 733	147%
Shift Additional Remuneration	4 414 274	4 414 274	1 103 565	1 096 132	2 207 130	1 096 132	25%
Structured	2 583 399	2 583 399	684 714	658 884	1 130 892	658 884	26%
Unemployment Insurance	2 789 430	2 789 430	696 786	654 432	1 393 572	654 432	23%
Totals	617 693 549	618 888 985	170 523 972	141 272 674	311 618 243	141 272 864	23%

During the second quarter of the financial year the directorates spent R141 272 864, 54.66% less than the planned expenditure of R311 618 243. This overspending is a result of the employee related costs not being integrated onto the financial system due to system related issues that the municipality is working to resolve.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

9. Withdrawals

<i>Consolidated Quarterly Report for period 01/10/2023 to 31/12/2023</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	7 251 208	The Municipality acts as an agent for PAWC for collection of licencing fees. S 11(e)(i)	Acting Director: Community and Protection Services
Monthly		2 146 378	Group Insurance. S11(e) (ii)	Council
Ad Hoc	Investment Management	120 000 000	Investment in accordance with the Cash Management and Investment Policy. S11(h)	Accounting Officer (Municipal Manager)

10. Cost Containment Reporting

Measures	Cost Containment In - Year Report											
	Original Budget	Amended Budget	Quarter 1		Saving/ (Over spending)	Quarter 2		Saving/ (Over spending)	YTD		Saving/ (Over spending)	
			Budget	Actual		Budget	Actual		Total YTD Budget	Total YTD Actual		
Use of consultants	47 012 591	46 858 592	5 935 595	1 468 631	4 466 964	5 276 033	2 875 733	2 400 300	11 211 628	4 344 363	6 867 265	
Vehicles used for political office -bearer	-	-	-	-	-	-	-	-	-	-	-	
Accommodation, Travel and incidental costs	14 764 079	14 758 081	3 267 571	208 500	3 059 071	3 451 587	2 735 768	715 819	6 719 158	2 944 268	3 774 890	
Sponsorships, events and catering	3 241 938	4 574 758	349 512	183 640	165 872	2 259 638	2 595 987	336 349	2 609 150	2 779 627	170 477	
Communication	15 797 204	15 799 204	1 389 496	1 667 164	277 668	3 823 564	2 788 909	1 034 655	5 213 060	4 456 072	756 988	
Other related expenditure items	45 453 089	45 453 089	11 073 361	19 890	11 053 471	11 357 456	12 332 121	974 665	22 430 817	12 352 011	10 078 806	
Grand Total	126 268 901	127 443 724	22 015 535	3 547 825	18 467 710	26 168 278	23 328 517	2 839 761	48 183 813	26 876 341	21 307 472	

The largest year to date overspending was noted for Sponsorships, events and catering related expenditure items of which the largest component relates to Contractors: Catering Services.

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

11. Quarterly Budget Statements

Table C1: Quarterly Budget Statement Summary

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	452 019	473 589	473 589	34 518	278 539	284 831	(6 292)	-2%	473 589
Service charges	1 138 698	1 315 591	1 315 591	102 165	640 279	523 850	116 429	22%	1 315 591
Investment revenue	42 250	41 193	41 193	4 712	28 744	20 596	8 148	40%	41 193
Transfers and subsidies - Operational	211 107	240 911	240 684	55 571	141 320	101 213	40 106	40%	240 684
Other own revenue	257 943	213 644	213 644	14 136	92 013	85 829	6 184	7%	213 644
Total Revenue (excluding capital transfers and contributions)	2 102 017	2 284 927	2 284 701	211 102	1 180 894	1 016 320	164 574	16%	2 284 701
Employee costs	542 779	617 694	618 622	0	141 273	311 618	(170 345)	-55%	618 622
Remuneration of Councillors	22 765	22 097	22 097	-	3 538	11 048	(7 510)	-58%	22 097
Depreciation and amortisation	233 295	220 283	220 283	-	82 656	108 963	(26 307)	-24%	220 283
Interest	59 928	59 688	59 688	25 147	25 147	29 844	(4 697)	-16%	59 688
Inventory consumed and bulk purchases	608 174	736 842	734 559	43 259	315 168	279 305	35 863	13%	734 559
Transfers and subsidies	17 758	20 636	19 799	389	10 936	9 685	1 251	13%	19 799
Other expenditure	468 931	581 109	584 575	22 153	158 905	144 470	14 435	10%	584 575
Total Expenditure	1 953 631	2 258 349	2 259 623	90 949	737 623	894 933	(157 310)	-18%	2 259 623
Surplus/(Deficit)	148 386	26 578	25 078	120 153	443 271	121 387	321 885	265%	25 078
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	113 042	5 618	36 620	5 944	30 676	516%	113 042
Transfers and subsidies - capital (in-kind)	23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	248 721	130 434	138 121	125 771	479 891	127 331	352 560	277%	138 121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	248 721	130 434	138 121	125 771	479 891	127 331	352 560	277%	138 121
Capital expenditure & funds sources									
Capital expenditure	321 989	504 800	561 998	42 301	126 245	219 591	(93 346)	-43%	561 998
Capital transfers recognised	116 751	127 974	140 888	9 735	43 217	55 114	(11 896)	-22%	140 888
Borrowing	84 534	200 000	210 901	24 307	50 671	105 621	(54 950)	-52%	210 901
Internally generated funds	120 704	176 826	210 209	8 259	32 357	58 856	(26 499)	-45%	210 209
Total sources of capital funds	321 989	504 800	561 998	42 301	126 245	219 591	(93 346)	-43%	561 998
Financial position									
Total current assets	928 958	812 698	899 023		1 419 694				899 023
Total non current assets	6 076 270	6 443 332	6 411 862		6 118 322				6 411 862
Total current liabilities	489 517	448 318	482 155		526 853				482 155
Total non current liabilities	734 220	1 059 662	904 523		734 223				904 523
Community wealth/Equity	5 794 809	5 748 050	5 924 206		6 151 923				5 924 206
Cash flows									
Net cash from (used) operating	2 557 246	428 518	428 057	161 659	890 337	264 097	(626 240)	-237%	2 342 661
Net cash from (used) investing	(300 074)	(576 970)	(642 535)	(48 441)	(173 221)	252 586	425 807	169%	642 535
Net cash from (used) financing	-	200 000	200 000	-	-	-	-	-	200 000
Cash/cash equivalents at the month/year end	2 700 573	484 189	567 725	-	1 595 370	1 098 887	(496 483)	-45%	4 063 449
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	99 509	8 652	10 222	343 945	-	-	-	-	462 328
Creditors Age Analysis									
Total Creditors	21 268	-	-	-	-	-	-	-	21 268

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

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	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		585 336	607 693	602 310	61 485	367 366	348 442	18 924	5%	602 310
Executive and council		624	1 205	1 205	36	372	500	(127)	-26%	1 205
Finance and administration		584 162	606 488	601 106	61 450	366 994	347 943	19 051	5%	601 106
Internal audit		550	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		197 351	179 869	184 398	1 326	48 898	74 490	(25 592)	-34%	184 398
Community and social services		23 288	14 918	19 258	501	4 711	4 645	66	1%	19 258
Sport and recreation		1 073	1 242	1 242	1	101	335	(233)	-70%	1 242
Public safety		162 526	147 892	147 892	280	39 595	62 335	(22 739)	-36%	147 892
Housing		10 464	15 817	16 006	543	4 490	7 175	(2 685)	-37%	16 006
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		105 522	113 925	114 891	7 148	39 927	5 170	34 757	672%	114 891
Planning and development		94 388	106 375	107 607	6 100	33 606	4 999	28 607	572%	107 607
Road transport		10 012	6 826	6 559	1 045	6 211	93	6 118	6588%	6 559
Environmental protection		1 121	725	725	4	110	78	32	41%	725
<i>Trading services</i>		1 314 143	1 487 296	1 496 144	146 761	761 323	594 162	167 161	28%	1 496 144
Energy sources		858 023	979 174	1 017 968	85 657	495 381	378 981	116 401	31%	1 017 968
Water management		174 310	196 564	209 137	18 825	85 950	93 112	(7 162)	-8%	209 137
Waste water management		151 046	160 222	136 276	23 089	96 504	64 379	32 124	50%	136 276
Waste management		130 764	151 336	132 763	19 190	83 488	57 690	25 798	45%	132 763
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 202 352	2 388 783	2 397 744	216 720	1 217 514	1 022 264	195 250	19%	2 397 744
Expenditure - Functional										
<i>Governance and administration</i>		279 354	362 614	362 805	7 593	92 126	147 794	(55 668)	-38%	362 805
Executive and council		39 253	42 363	42 613	461	7 434	19 359	(11 926)	-62%	42 613
Finance and administration		226 666	314 447	314 388	7 111	82 997	125 961	(42 965)	-34%	314 388
Internal audit		13 434	5 804	5 804	21	1 696	2 474	(778)	-31%	5 804
<i>Community and public safety</i>		482 675	433 048	432 221	6 589	113 107	155 916	(42 808)	-27%	432 221
Community and social services		43 151	52 702	52 702	508	14 560	23 586	(9 026)	-38%	52 702
Sport and recreation		55 283	81 085	80 205	354	15 276	34 588	(19 313)	-56%	80 205
Public safety		345 733	268 165	268 218	3 784	72 769	84 801	(12 032)	-14%	268 218
Housing		38 508	31 096	31 096	1 944	10 502	12 940	(2 438)	-19%	31 096
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		156 428	220 371	220 548	3 401	47 427	99 580	(52 153)	-52%	220 548
Planning and development		74 847	98 596	98 446	1 403	22 647	45 089	(22 442)	-50%	98 446
Road transport		65 219	103 690	103 190	1 510	20 190	47 473	(27 283)	-57%	103 190
Environmental protection		16 362	18 085	18 912	488	4 590	7 018	(2 429)	-35%	18 912
<i>Trading services</i>		1 035 174	1 242 315	1 244 048	73 366	484 962	491 643	(6 681)	-1%	1 244 048
Energy sources		649 872	768 674	768 840	46 906	325 187	305 592	19 595	6%	768 840
Water management		140 084	146 032	142 302	8 693	48 539	52 210	(3 671)	-7%	142 302
Waste water management		171 976	176 993	182 558	15 911	68 442	83 441	(14 999)	-18%	182 558
Waste management		73 241	150 616	150 349	1 855	42 794	50 399	(7 605)	-15%	150 349
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 953 631	2 258 349	2 259 623	90 949	737 623	894 933	(157 310)	-18%	2 259 623
Surplus/ (Deficit) for the year		248 721	130 434	138 121	125 771	479 891	127 331	352 560	277%	138 121

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 2023

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q2 Second Quarter

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	26 547	1 011	9 223	11 779	(2 556)	-21,7%	26 547
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 599 770	153 437	796 408	594 651	201 757	33,9%	1 599 770
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	169 116	786	44 518	67 392	(22 875)	-33,9%	169 116
Vote 5 - CORPORATE SERVICES		11 557	10 179	10 219	606	3 970	3 866	103	2,7%	10 219
Vote 6 - FINANCIAL SERVICES		573 229	597 514	592 091	60 879	363 396	344 576	18 820	5,5%	592 091
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	2 202 352	2 388 783	2 397 744	216 720	1 217 514	1 022 264	195 250	19,1%	2 397 744
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	17 841	54	5 043	7 516	(2 473)	-32,9%	17 841
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 814	93 403	93 403	3 146	28 778	42 315	(13 538)	-32,0%	93 403
Vote 3 - INFRASTRUCTURE SERVICES		1 160 770	1 366 656	1 367 889	74 889	515 869	547 967	(32 098)	-5,9%	1 367 889
Vote 4 - COMMUNITY AND PROTECTION SERVICES		429 596	422 903	422 903	5 123	95 826	154 804	(58 978)	-38,1%	422 903
Vote 5 - CORPORATE SERVICES		165 702	234 757	234 397	2 317	51 693	86 125	(34 433)	-40,0%	234 397
Vote 6 - FINANCIAL SERVICES		92 906	122 789	122 789	5 243	40 133	56 106	(15 973)	-28,5%	122 789
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 953 631	2 258 349	2 259 223	90 772	737 341	894 833	(157 492)	-17,6%	2 259 223
Surplus/ (Deficit) for the year	2	248 721	130 434	138 521	125 948	480 173	127 431	352 742	276,8%	138 521

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 2023

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	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		1 287 586	1 435 565	1 435 565	120 643	726 514	573 918	152 596	27%	1 435 565
Service charges - Electricity		779 984	913 669	913 669	68 183	451 885	335 279	116 606	35%	913 669
Service charges - Water		162 138	185 622	185 622	17 453	77 293	84 150	(6 856)	-8%	185 622
Service charges - Waste Water Management		106 739	108 647	108 647	9 240	58 589	54 594	3 996	7%	108 647
Service charges - Waste management		89 837	107 654	107 654	7 289	52 511	49 828	2 683	5%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 190	1 073	10 535	9 768	767	8%	22 190
Agency services		3 438	3 358	3 358	38	1 572	1 474	98	7%	3 358
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 467	15 413	15 413	1 780	10 329	6 845	3 484	51%	15 413
Interest earned from Current and Non Current Assets		42 250	41 193	41 193	4 712	28 744	20 596	8 148	40%	41 193
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 373	10 604	10 604	644	4 303	4 540	(237)	-5%	10 604
Licence and permits		8 408	7 872	7 872	266	3 747	3 884	(136)	-4%	7 872
Operational Revenue		44 254	19 346	19 346	9 966	27 004	2 961	24 044	812%	19 346
Non-Exchange Revenue		814 431	849 362	849 136	90 459	454 380	442 402	11 978	3%	849 136
Property rates		452 019	473 589	473 589	34 518	278 539	284 831	(6 292)	-2%	473 589
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		146 658	131 570	131 570	27	32 437	54 763	(22 327)	-41%	131 570
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		211 107	240 911	240 684	55 571	141 320	101 213	40 106	40%	240 684
Interest		3 418	3 293	3 293	343	2 082	1 594	488	31%	3 293
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 084	-	-	-	-	-	-	-	-
Other Gains		145	-	-	-	3	-	3	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 102 017	2 284 927	2 284 701	211 102	1 180 894	1 016 320	164 574	16%	2 284 701
Expenditure By Type										
Employee related costs		542 779	617 694	618 622	0	141 273	311 618	(170 345)	-55%	618 622
Remuneration of councillors		22 765	22 097	22 097	-	3 538	11 048	(7 510)	-68%	22 097
Bulk purchases - electricity		521 012	636 393	636 393	41 956	281 960	252 243	29 717	12%	636 393
Inventory consumed		87 162	100 449	98 166	1 304	33 208	27 062	6 146	23%	98 166
Debt impairment		75 205	16 684	16 684	-	-	-	-	-	16 684
Depreciation and amortisation		233 295	220 283	220 283	-	82 656	108 963	(26 307)	-24%	220 283
Interest		59 928	59 688	59 688	25 147	25 147	29 844	(4 697)	-16%	59 688
Contracted services		228 438	288 868	290 895	14 630	92 918	83 322	9 596	12%	290 895
Transfers and subsidies		17 758	20 636	19 799	389	10 936	9 685	1 251	13%	19 799
Irrecoverable debts written off		91 946	94 958	94 958	3	31	355	(325)	-91%	94 958
Operational costs		71 085	180 599	182 037	7 520	65 956	60 793	5 164	8%	182 037
Losses on Disposal of Assets		1 723	-	-	-	-	-	-	-	-
Other Losses		534	-	-	-	-	-	-	-	-
Total Expenditure		1 953 631	2 258 349	2 259 623	90 949	737 623	894 933	(157 310)	-18%	2 259 623
Surplus/(Deficit)		148 386	26 578	25 078	120 153	443 271	121 387	321 885	0	25 078
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	113 042	5 618	36 620	5 944	30 676	0	113 042
Transfers and subsidies - capital (in-kind)		23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		248 721	130 434	138 121	125 771	479 891	127 331			138 121
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		248 721	130 434	138 121	125 771	479 891	127 331			138 121
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		248 721	130 434	138 121	125 771	479 891	127 331			138 121
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany /Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		248 721	130 434	138 121	125 771	479 891	127 331			138 121

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

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	Budget Year 2023/24								
		2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	6	37	38	(1)	-2%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	8 013	5	907	1 914	(1 007)	-53%	8 013
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	468 453	41 112	113 501	189 550	(76 049)	-40%	468 453
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	28 400	625	3 916	8 717	(4 801)	-55%	28 400
Vote 5 - CORPORATE SERVICES		30 209	30 201	35 101	44	6 497	10 855	(4 358)	-40%	35 101
Vote 6 - FINANCIAL SERVICES		571	250	1 419	-	4	1 282	(1 258)	-100%	1 419
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	319 271	490 930	541 426	41 792	124 863	212 337	(87 474)	-41%	541 426
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	1 233	16	37	110	(73)	-66%	1 233
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	4 300	258	(171)	2 055	(2 226)	-108%	4 300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	9 907	235	546	3 020	(2 474)	-82%	9 907
Vote 5 - CORPORATE SERVICES		589	3 700	4 633	-	970	2 069	(1 099)	-53%	4 633
Vote 6 - FINANCIAL SERVICES		-	500	500	-	-	-	-	-	500
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	2 718	13 870	20 573	509	1 382	7 254	(5 872)	-81%	20 573
Total Capital Expenditure	3	321 989	504 800	561 998	42 301	126 245	219 591	(93 346)	-43%	561 998
Capital Expenditure - Functional Classification										
Governance and administration		31 388	34 691	41 692	50	7 509	14 225	(6 716)	-47%	41 692
Executive and council		39	40	40	6	37	38	(1)	-2%	40
Finance and administration		31 348	34 651	41 652	44	7 472	14 186	(6 715)	-47%	41 652
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 395	28 606	42 123	654	4 534	11 425	(6 891)	-60%	42 123
Community and social services		2 323	7 285	13 446	15	2 193	369	1 805	484%	13 446
Sport and recreation		4 620	6 461	10 070	627	1 414	6 510	(5 096)	-78%	10 070
Public safety		1 638	6 966	10 523	-	290	3 032	(2 742)	-80%	10 523
Housing		6 815	7 894	8 083	12	637	1 494	(858)	-57%	8 083
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 737	95 480	109 632	7 858	18 162	29 101	(10 939)	-38%	109 632
Planning and development		13 953	19 800	23 045	1 554	5 249	7 890	(2 641)	-33%	23 045
Road transport		58 013	73 080	83 649	6 092	12 356	20 292	(7 936)	-39%	83 649
Environmental protection		6 772	2 600	2 938	211	558	919	(361)	-39%	2 938
Trading services		196 469	346 023	368 551	33 740	96 040	164 840	(68 800)	-42%	368 551
Energy sources		73 934	113 188	119 582	12 100	35 554	51 217	(15 663)	-31%	119 582
Water management		73 907	117 150	122 873	9 000	28 731	53 409	(24 677)	-46%	122 873
Waste water management		40 101	53 140	56 230	1 881	5 795	7 520	(1 725)	-23%	56 230
Waste management		8 527	62 545	69 865	10 779	25 958	52 694	(26 735)	-51%	69 865
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	321 989	504 800	561 998	42 301	126 245	219 591	(93 346)	-43%	561 998
Funded by:										
National Government		91 031	79 190	76 440	7 155	34 836	40 998	(6 162)	-15%	76 440
Provincial Government		8 543	24 666	36 603	1 537	4 816	6 829	(2 013)	-29%	36 603
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		17 178	24 118	27 846	1 043	3 565	7 286	(3 721)	-51%	27 846
Transfers recognised - capital		116 751	127 974	140 888	9 735	43 217	55 114	(11 896)	-22%	140 888
Borrowing	6	84 534	200 000	210 901	24 307	50 671	105 621	(54 950)	-52%	210 901
Internally generated funds		120 704	176 826	210 209	8 259	32 357	58 856	(26 499)	-45%	210 209
Total Capital Funding	7	321 989	504 800	561 998	42 301	126 245	219 591	(93 346)	-43%	561 998

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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD Actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		580 301	428 557	512 093	901 865	512 093
Trade and other receivables from exchange transactions		248 213	219 378	258 423	290 194	258 423
Receivables from non-exchange transactions		46 437	113 233	76 034	91 436	76 034
Current portion of non-current receivables		-	-	-	-	-
Inventory		36 031	28 822	34 744	46 138	34 744
VAT		12 014	17 358	11 767	87 595	11 767
Other current assets		5 961	5 349	5 961	2 465	5 961
Total current assets		928 958	812 698	899 023	1 419 694	899 023
Non current assets						
Investments		-	-	-	-	-
Investment property		425 076	418 091	427 036	427 175	427 036
Property, plant and equipment		5 634 040	6 004 827	5 968 716	5 673 987	5 968 716
Biological assets		5 143	5 643	5 493	5 181	5 493
Living and non-living resources		-	-	-	-	-
Heritage assets		1 313	3 537	1 313	1 313	1 313
Intangible assets		6 099	4 514	4 705	6 068	4 705
Trade and other receivables from exchange transactions		4 582	6 649	4 582	4 582	4 582
Non-current receivables from non-exchange transactions		17	72	17	17	17
Other non-current assets		-	-	-	-	-
Total non current assets		6 076 270	6 443 332	6 411 862	6 118 322	6 411 862
TOTAL ASSETS		7 005 228	7 256 030	7 310 885	7 538 015	7 310 885
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		55 047	63 043	62 457	28 153	62 457
Consumer deposits		23 689	22 755	23 689	24 214	23 689
Trade and other payables from exchange transactions		323 552	278 475	309 774	240 947	309 774
Trade and other payables from non-exchange transactions		28 945	6 113	21 579	61 610	21 579
Provision		58 284	74 461	61 116	54 203	61 116
VAT		-	3 472	3 542	117 726	3 542
Other current liabilities		-	-	-	-	-
Total current liabilities		489 517	448 318	482 155	526 853	482 155
Non current liabilities						
Financial liabilities		447 598	655 062	584 555	447 601	584 555
Provision		120 238	204 748	133 789	120 238	133 789
Long term portion of trade payables		-	-	-	-	-
Other non-current liabilities		166 384	199 852	186 179	166 384	186 179
Total non current liabilities		734 220	1 059 662	904 523	734 223	904 523
TOTAL LIABILITIES		1 223 736	1 507 980	1 386 679	1 261 076	1 386 679
NET ASSETS	2	5 781 491	5 748 050	5 924 206	6 276 940	5 924 206
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		5 622 922	5 561 338	5 604 704	5 980 036	5 604 704
Reserves and funds		171 887	186 712	319 502	171 887	319 502
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	5 794 809	5 748 050	5 924 206	6 151 923	5 924 206

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

Table C7: Monthly Budget Statement – Cash Flow

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		1 249 264	481 350	481 350	158 919	798 847	274 971	523 876	191%	481 350
Service charges		920 983	1 479 263	1 489 909	71 509	569 638	593 314	(23 675)	-4%	1 489 909
Other revenue		43 508	146 227	158 943	4 677	35 696	53 505	(17 810)	-33%	158 943
Transfers and Subsidies - Operational		1 235	240 911	240 644	0	2	114 141	(114 138)	-100%	240 644
Transfers and Subsidies - Capital		52	103 856	101 106	-	-	50 553	(50 553)	-100%	101 106
Interest		5 423	41 193	41 193	583	4 744	20 596	(15 852)	-77%	41 193
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		341 567	(2 000 844)	(2 021 650)	(74 029)	(518 591)	(811 264)	(292 673)	36%	(107 046)
Interest		-	(42 802)	(42 802)	-	-	(21 401)	(21 401)	100%	(42 802)
Transfers and Subsidies		(4 786)	(20 636)	(20 636)	-	-	(10 318)	(10 318)	100%	(20 636)
NET CASH FROM/(USED) OPERATING ACTIVITIES		2 557 246	428 518	428 057	161 659	890 337	264 097	(626 240)	-237%	2 342 661
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		(2 122)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(297 952)	(576 970)	(642 535)	(48 441)	(173 221)	252 586	425 807	169%	642 535
NET CASH FROM/(USED) INVESTING ACTIVITIES		(300 074)	(576 970)	(642 535)	(48 441)	(173 221)	252 586	425 807	169%	642 535
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	200 000	200 000	-	-	-	-		200 000
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	200 000	200 000	-	-	-	-		200 000
NET INCREASE/ (DECREASE) IN CASH HELD		2 257 173	51 548	(14 478)	113 219	717 116	516 683			3 185 196
Cash/cash equivalents at beginning:		443 400	432 641	582 203		878 253	582 203			878 253
Cash/cash equivalents at month/year end:		2 700 573	484 189	567 725		1 595 370	1 098 887			4 063 449

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 2023/24									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	17 981	2 834	2 848	135 289	-	-	-	-	158 951	135 289	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46 103	2 832	4 613	57 869	-	-	-	-	111 416	57 869	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	20 696	1 034	890	40 006	-	-	-	-	62 525	40 006	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	8 244	697	650	35 850	-	-	-	-	45 461	35 860	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 717	994	968	46 961	-	-	-	-	54 637	46 961	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	520	211	223	13 851	-	-	-	-	14 805	13 851	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	339	52	31	14 110	-	-	-	-	14 533	14 110	-	-
Total By Income Source	2000	99 509	8 652	10 222	343 945	-	-	-	-	462 328	343 945	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 876	137	107	2 280	-	-	-	-	6 400	2 280	-	-
Commercial	2300	20 078	2 342	4 073	60 333	-	-	-	-	86 826	60 333	-	-
Households	2400	57 189	5 619	5 564	253 128	-	-	-	-	321 499	253 128	-	-
Other	2500	18 366	553	478	28 205	-	-	-	-	47 602	28 205	-	-
Total By Customer Group	2600	99 509	8 652	10 222	343 945	-	-	-	-	462 328	343 945	-	-

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 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 122	-	-	-	-	-	-	-	8 122
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	13 146	-	-	-	-	-	-	-	13 146
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	21 268	-	-	-	-	-	-	-	21 268

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

Investments and Borrowings

Supporting Table SC5: Monthly Budget Statement – Investment Portfolio

W/C024 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	Capital Guarantee (Yes/ No)	Variable or Fixed Interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
A#9415		CALL ACCO	Deposits - B	No	Yes	8,40%	No	No	12/10/2024	101 433	694	(30 000)	-	72 127
N#028		1Y	Deposits - B	No	Yes	9,05%	No	No	13/10/2023	0	-		-	0
N#030		1Y	Deposits - B	No	Yes	9,54%	No	No	15/03/2024	106 796	810		-	107 606
A#3316		4M	Deposits - Bank (03)		Yes	8,55%	No	No	16/07/2023	(0)	-		-	(0)
A#0741		3M	Deposits - Bank (03)		Yes	8,55%	No	No	19/07/2023	0	-		-	0
N#031		1Y	Deposits - Bank (03)		Yes	10,30%	No	No	11/07/2024	109 738	923		-	110 661
A#1722		6M	Deposits - Bank (03)		Yes	9,78%	No	No	11/12/2023	98 140	785		-	98 925
F#5420		3M	Deposits - Bank (03)		Yes	9,00%	No	No	17/01/2024	121 272	917		-	122 190
-		-								-	-		-	-
-		-								-	-		-	-
Municipality sub-total										537 379	4 129		-	511 508
TOTAL INVESTMENTS AND INTEREST	2									537 379	4 129		-	511 508

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

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	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		186 112	207 177	206 910	57 384	88 584	2 538	86 046	3390,0%	6 069
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	57 384	83 684	-	83 684		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 519	-	3 350	2 259	1 091	48,3%	4 519
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	279	1 271	456,1%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	1 485	(1 485)	-100,0%	2 971
Provincial Government:		29 994	30 763	30 763	38	7 784	15 240	(7 456)	-48,9%	30 763
Library Services: Conditional Grant		14 112	11 252	11 252	-	7 502	5 626	1 876	33,3%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-		245
Specify (Add grant description)		6 954	-	-	-	-	-	-		-
Title Deeds Restroration Grant		-	1 503	1 503	-	-	752	(752)	-100,0%	1 503
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	173	(173)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	38	38	-	38		38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	244	-	244		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	8 690	(8 690)	-100,0%	17 380
District Municipality:		615	-	-	-	-	-	-		-
Cape Winelands District Grant		500	-	-	-	-	-	-		-
Cape winelands ommunity safety		115	-	-	-	-	-	-		-
Other grant providers:		2 365	-	-	-	564	-	564		-
Private Enterprises		2 365	-	-	-	564	-	564		-
Total Operating Transfers and Grants	5	219 086	237 940	237 673	57 422	96 932	17 778	79 154	445,2%	36 832
Capital Transfers and Grants										
National Government:		90 810	79 190	76 440	12 000	51 350	38 220	13 130	34,4%	76 440
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	20 000	-	15 350	10 000	5 350	53,5%	20 000
Integrated Urban Development Grant		62 460	56 440	56 440	12 000	36 000	28 220	7 780	27,6%	56 440
Provincial Government:		10 895	24 666	24 666	1 000	1 000	12 333	(11 333)	-91,9%	24 666
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	5 033	5 033	-	-	2 516	(2 516)	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	18 633	-	-	9 317	(9 317)	-100,0%	18 633
RSEP/ VPUU		-	1 000	1 000	1 000	1 000	500	500	100,0%	1 000
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	101 704	103 856	101 106	13 000	52 350	50 553	1 797	3,6%	101 106
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	320 791	341 796	338 779	70 422	149 282	68 331	80 951	118,5%	137 938

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

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

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		188 219	210 148	209 881	8 269	49 858	2 570	47 298	1840,7%	(9 039)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	8 269	49 173	-	49 173		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 519	-	609	2 291	(1 682)	-73,4%	(4 519)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	85	279	(193)	-89,4%	(1 550)
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	-	-		(2 971)
Provincial Government:		20 424	30 763	30 763	-	1 072	3 767	(2 694)	-71,5%	(30 804)
Library Services: Conditional Grant		10 628	11 252	11 252	-	1 053	3 639	(2 586)	-71,1%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	-	19	118	(99)	-83,9%	(245)
Title Deeds Restoration Grant		6 954	-	-	-	-	-	-		(1 503)
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	-	-		(345)
Financial Management Capability Building Grant		319	-	-	-	-	-	-		(41)
Community Development Workers Operational Support Grant		38	38	38	-	-	9	(9)	-100,0%	(38)
Financial Management Support Building Grant		550	-	-	-	-	-	-		-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	17 380	17 380	-	-	-	-		(17 380)
District Municipality:		599	-	-	-	-	-	-		-
Cape Winelands District Grant		484	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		103	-	-	10	36	-	36		-
Private Enterprises		103	-	-	10	36	-	36		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		209 346	240 911	240 644	8 279	50 976	6 336	44 640	704,5%	(39 843)
Capital expenditure of Transfers and Grants										
National Government:		91 162	79 190	76 440	7 155	34 836	3 428	31 409	916,4%	(76 440)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	20 000	-	7 186	3 428	3 758	109,7%	(20 000)
Integrated Urban Development Grant		62 460	56 440	56 440	7 155	27 650	-	27 650		(56 440)
Provincial Government:		7 650	24 666	25 899	1 537	1 743	(2 516)	4 259	-169,2%	(36 603)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Library Services: Conditional Grant		69	-	-	-	-	-	-		(4 339)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	5 033	-	618	(2 516)	3 134	-124,5%	(5 223)
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		4 786	18 633	19 866	1 537	846	-	846		(19 866)
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		-	-	-	-	-	-	-		(6 175)
Specify (Add grant description)		-	-	-	-	-	-	-		-
RSEP/ VPUU		1 000	1 000	1 000	-	278	-	278		(1 000)
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		98 812	103 856	102 338	8 692	36 579	911	35 668	3915,0%	(113 042)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		308 158	344 766	342 982	16 972	87 555	7 247	80 307	1108,1%	(152 886)

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

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

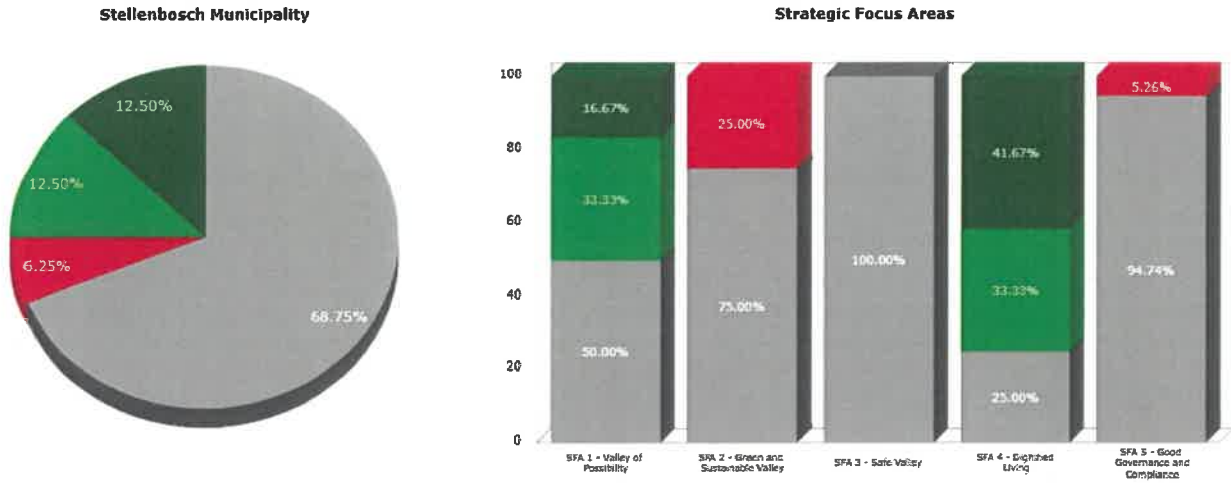
WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q2 Second Quarter

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	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			-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			-	-	-	
Provincial Government:		41	-	-	(41)	-100,0%
Financial Management Capacity Building Grant		41	-	-	(41)	-100,0%
District Municipality:		500	-	-	(500)	-100,0%
Cape Winelands District Grant		500	-	-	(500)	-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		541	-	-	(541)	-100,0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		11 937	-	-	(11 937)	-100,0%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	(6 175)	-100,0%
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		1 233	-	-	(1 233)	-100,0%
Library Services: Conditional Grant		4 339	-	-	(4 339)	-100,0%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		190	-	-	(190)	-100,0%
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-Profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		11 937	-	-	(11 937)	-100,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		12 478	-	-	(12 478)	-100,0%

12. QUARTERLY PERFORMANCE ASSESSMENT REPORT 2023/24, Q2 (01 October – 31 December 2023)

12.1 OVERALL PERFORMANCE OF THE MUNICIPALITY

(a) Dashboard summary per Municipal Strategic Focus Area (SFA) for the 2nd Quarter (01 October – 31 December 2023) of the 2023/24 financial year.



Stellenbosch Municipality	Municipal Strategic Focus Areas (SFAs)					
	SFA 1 - Valley of Possibility	SFA 2 - Green and Sustainable Valley	SFA 3 - Safe Valley	SFA 4 - Dignified Living	SFA 5 - Good Governance and Compliance	
KPI Not Yet Measured	33 (68.75%)	3 (50%)	6 (75%)	3 (25%)	18 (94.74%)	
KPI Not Met	3 (6.25%)	-	2 (25.00%)	-	1 (5.26%)	
KPI Almost Met	-	-	-	-	-	
KPI Met	6 (12.50%)	2 (33.33%)	-	4 (33.33%)	-	
KPI Well Met	6 (12.50%)	1 (16.67%)	-	5 (41.67%)	-	
KPI Extremely Well Met	-	-	-	-	-	
Total:	48	6	8	12	19	
	100%	12.50%	16.67%	6.25%	25%	39.58%

Table: 1 Overall performance for Quarter 1 per SFA- 01 October – 31 December 2023

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

13. ACTUAL PERFORMANCE AND CORRECTIVE MEASURES TO BE IMPLEMENTED

13.1 SFA 1 - Valley of Possibility

SFA 1 - Valley of Possibility										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
01 October – 31 December 2023										
TL52	KPI061	Submission of the revised Economic Development Strategy to the MayCo	Number of revised Economic Development Strategies submitted to the MayCo by 31 May	1	1	0	0	N/A		
TL53	KPI003	The number of jobs created through the municipality's local economic development initiatives including capital projects (NKPI Proxy - MSA, Reg. S10(d))	Number of job opportunities created through the municipality's local economic development initiatives including capital projects by 30 June	1 100	1 100	660	857	G2		
TL54	KPI004	Submission of Land-use applications to the Municipal Planning Tribunal (MPT) within 120 days from the conclusion of the administrative processing of the application	Percentage of Land-use applications submitted to the MPT within 120 days from the conclusion of the administrative processing of the application	75%	75%	75%	75%	G	No MPT meetings were required to be held in quarter 2 (October - December 2023) because no land use applications were needed to serve at the MPT during this period. Therefore, a result of 75% is being reported to cancel out the target of 75%.	
TL55	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	1	1	G		
TL56	KPI006	Submission of the revised Spatial Development Framework (SDF) to the Council	Number of revised SDFs submitted to the Council by 30 June	1	1	0	0	N/A		
TL57	KPI007	Submission of the revised Housing Pipeline (document) to the MayCo	Number of revised Housing Pipelines (document) submitted to the MayCo by 31 May	1	1	0	0	N/A		

Summary of Results: SFA 1 - Valley of Possibility

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

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

13.2 SFA 2 - Green and Sustainable Valley

SFA 2 - Green and Sustainable Valley

		01 October – 31 December 2023						
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target			
				Target	Actual	R		
				Performance Comment	Corrective Measures			
TL60	KPI020	Conduct an external audit of the Stellenbosch Municipal Waste Disposal Facilities	Number of external audits of the Stellenbosch Municipal Waste Disposal Facilities conducted by 30 June	1	1	0	N/A	
TL61	KPI021	Implementation of identified waste minimisation projects	Number of identified waste minimisation projects implemented by 30 June	2	2	0	N/A	
TL62	KPI014	Process building plan applications of <500sqm within 30 days after the date of receipt	Percentage of building plan applications of <500sqm processed within 30 days after the date of receipt	60%	60%	42.50%	R	<p>242 / 569 x 100 = 42.50%</p> <p>The implementation of the Building Plan Application Management System (BPAMs) Phase 1 upgrades scheduled for October 2023 could only be implemented as of January 2024. As a result, the upgrades did not have the desired impact on the performance in quarter 2. It is envisaged that the implementation of the Phase 1 upgrades will have a 5% increase in performance outputs in quarter 3.</p> <p>The BPAMS Phase 2a upgrades had to be delayed and will be concluded and implemented at the end of March 2024. This will result in a further minimum 5% increase in performance outputs in quarter 3. BPAMS Phase 2b upgrades will then be engaged and concluded on 30 June 2024.</p> <p>A revised organisational design structure for the Building Development</p>

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

SFA 2 - Green and Sustainable Valley

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 October – 31 December 2023				
						Target	Actual	R	Performance Comment	Corrective Measures
TL63	KP022	Wastewater quality measured in 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%	43.33%	R	A service provider was tasked with facilitating enhanced operational efficiency, repairing malfunctioning equipment, and implementing preventive maintenance measures. Conversations with DWS on the discharge limits for both Stellenbosch and Wemmershoek WWTWs have concluded that the current technology employed at these wastewater treatment plants is incapable of meeting the required special limits. The objective is to revise restrictions to enhance overall limitations that guarantee effluent releases meet the same criteria as regular river water.	Upgrades to the Wemmershoek WWTW: Phase 2 construction tender advertised (closing date is 29 January 2024, with a 70-week construction period) Upgrades to the Klappmuts WWTW are to be started in the 2024/25 financial year (a consultant is to be appointed in January 2024).
TL65	KPI016	Reduce organic waste	Percentage of organic waste reduced by 30 June	20%	20%	0%	0%	N/A		
TL94	KPI011	Construction of a new landfill cell at Stellenbosch Landfill Facility	Number of new landfill cells constructed at the Stellenbosch Landfill Facility by 30 June	1	1	0	0	N/A		
TL95	KPI019	Submission of a Service Level Charter to the Municipal Manager	Number of Service Level Charters submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL96	KPI010	Upgrade the telemetry monitoring system	Number of telemetry monitoring systems upgraded by 30 June	1	1	0	0	N/A		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

Summary of Results: SFA 2 - Green and Sustainable Valley

KPI Not Yet Measured	6
KPI Not Met	2
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
Total KPIs	8

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 2023			Corrective Measures
						Target	Actual	R	
TL66	KPI024	Submission of the revised Disaster Management Plan to the Municipal Manager	Number of revised Disaster Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A	
TL67	KPI025	Submission of the revised Safety and Security Strategy to the Municipal Manager	Number of revised Safety and Security Strategies submitted to the Municipal Manager by 30 April	1	1	0	0	N/A	
TL68	KPI026	Submission of the revised Traffic Management Plan to the Municipal Manager	Number of revised Traffic Management Plans submitted to the Municipal Manager by 31 March	1	1	0	0	N/A	

Summary of Results: SFA 3 - Safe Valley

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

13.4 SFA 4 - Dignified Living

SFA 4 - Dignified Living										
Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
TL70	KPI028	Provision of waterborne toilet facilities in informal settlements as identified by the Department: Integrated Human Settlements	Number of waterborne toilet facilities provided in informal settlements as identified by the Department: Integrated Human Settlements by 30 June	20	20	0	0	N/A		
TL71	KPI032	Registered indigent formal households with access to free basic water (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic water, measured quarterly	100%	100%	100%	100%	G	6 256 / 6 256 x 100 = 100%	
TL72	KPI029	Limit unaccounted electricity to less than 9% annually {(Number of Electricity Units Purchased and / or Generated - Number of Electricity Units Sold (incl. Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} x 100}	Percentage of average electricity losses, measured by 30 June	<9%	<9%	0%	0%	N/A		
TL73	KPI030	Water quality measured quarterly into the SANS 241 physical and micro parameters	Percentage of water quality level as per the analysis certificate, measured quarterly	90%	90%	90%	95.80%	G2		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

SFA 4 - Dignified Living

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	01 October – 31 December 2023				
						Target	Actual	R	Performance Comment	Corrective Measures
TL74	KPI031	Limit unaccounted water to less than 25%	Percentage of average unaccounted water, measured by 30 June	<25%	<25%	0%	0%	N/A		
TL75	KPI033	Registered indigent formal households with access to free basic electricity provided by the municipality (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic electricity provided by the municipality, measured quarterly	100%	100%	100%	100%	G	6 256 / 6 256 x 100 = 100%	
TL76	KPI034	Registered indigent formal households with access to free basic refuse removal (NKPI Proxy - MSA, Reg. S10(a), (b))	Percentage of registered indigent formal households with access to free basic refuse removal, measured quarterly	100%	100%	100%	100%	G	6 256 / 6 256 x 100 = 100%	
TL77	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	6 256 / 6 256 x 100 = 100%	
TL78	KPI036	Formal households with access to water (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to water, measured quarterly	27 000	27 000	27 000	27 191	G2		
TL79	KPI037	Formal households with access to electricity (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to electricity, measured quarterly	27 000	27 000	27 000	27 191	G2		
TL80	KPI038	Formal households with access to refuse removal (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to refuse removal, measured quarterly	27 000	27 000	27 000	27 191	G2		
TL81	KPI039	Formal households with access to sanitation (NKPI Proxy - MSA, Reg. S10(a))	Number of formal households with access to sanitation, measured quarterly	27 000	27 000	27 000	27 191	G2		

Summary of Results: SFA 4 - Dignified Living



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 2023			Corrective Measures
						Target	Actual	R	
TL47	KPI059	Submission of the revised Communication Policy to the MayCo	Number of revised Communication Policies submitted to the MayCo by 31 May	1	1	0	0	N/A	
TL48	KPI044	Employment equity appointments made within the financial year in the three highest levels of management	Percentage of employment equity appointments made within the financial year in the three highest levels of management, measured by 30 June	50%	50%	0%	0%	N/A	
TL49	KPI049	Submission of the Auditor General of South Africa (AGSA) Audit Action Plan (AAP) to the APAC	Number of AGSA Audit Action Plans submitted to the APAC by 31 July	1	1	0	0	N/A	
TL50	KPI053	Submission of the draft Integrated Development Plan (IDP) to the Council	Number of draft IDPs submitted to the Council by 31 March	1	1	0	0	N/A	
TL51	KPI062	Submission of the revised Integrated Zoning Scheme to the MayCo	Number of revised Integrated Zoning Schemes submitted to the MayCo by 30 June	1	1	0	0	N/A	
TL58	KPI055	Submission of the revised Wastewater Master Plan to	Number of revised Wastewater Master Plans submitted to the	1	1	0	0	N/A	

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	Performance Comment	Corrective Measures
									01 October – 31 December 2023	
TL59	KPI060	the Municipal Manager Submission of the updated Comprehensive Integrated Transport Plan (CITP) to the Municipal Manager	Municipal Manager by 30 June Number of updated CITPs submitted to the Municipal Manager by 30 June	1	1	0	0	N/A		
TL82	KPI042	Financial viability measured in terms of the available cash to cover fixed operating expenditure (NKPI Proxy - MSA, Reg. S10(g)(iii))	Cost coverage as at 30 June annually [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment] / Monthly Fixed Operational Expenditure excluding (Depreciation)	2	2	0	0	N/A		
TL83	KPI043	Achieve an average payment percentage of 96% by 30 June (Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100	96%	96%	0%	0%	N/A		
TL84	KPI040	Actual expenditure of the approved Capital Budget for the municipality by 30 June (NKPI - MSA, Reg. S10(c))	Percentage of the approved Capital Budget for the municipality actually spent by 30 June	90%	90%	30%	22.46%	R	R126 244 901 / R561 998 865 x 100 = 22.46%	An extensive evaluation of performance was carried out during the mid-year adjustments budget process. As a result, projects will be rescheduled in subsequent financial years where tenders have not yet been finalised.
TL85	KPI045	The percentage of the payroll budget spent on implementing the Municipal Workplace Skills Plan (NKPI Proxy- MSA, Reg. S10(f))	Percentage of the municipality's payroll budget actually spent on implementing its Workplace Skills Plan ((Total Actual Training Expenditure / Total Annual payroll Budget) x 100), measured by 30 June	0.20%	0.20%	0%	0%	N/A		
TL86	KPI046	Financial viability measured in terms of the municipality's ability to meet its service debt	Debt coverage ratio ((Total operating revenue - operating grants received) / (Debt service payments	15%	15%	0%	0%	N/A		

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

SFA 5 - Good Governance and Compliance

Ref	IDP Ref	KPI Name	Description of Unit of Measurement	Original Annual Target	Revised Annual Target	Target	Actual	R	01 October – 31 December 2023	
									Performance Comment	Corrective Measures
			obligations (NKPI Proxy - MSA, Reg. S10(g)(i)) due within the year)) measured by 30 June							
TL87	KPI047	Financial viability measured in terms of the outstanding service debtors (NKPI Proxy - MSA, Reg. S10(g)(ii))	Service debtors to revenue ratio - (Total outstanding service debtors / revenue received for services) measured by 30 June	27%	27%	0%	0%	N/A		
TL88	KPI054	Submission of the IDP / Budget / SDF time schedule (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		
TL89	KPI051	Submission of the revised Information and Communication Technology (ICT) Backup Disaster Recovery Plan to the ICT Steering Committee	Number of revised ICT Backup Disaster Recovery Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL90	KPI052	Submission of the revised Strategic ICT Plan to the ICT Steering Committee	Number of revised Strategic ICT Plans submitted to the ICT Steering Committee by 31 March	1	1	0	0	N/A		
TL91	KPI048	Submission of the revised Risk-Based Audit Plan (RBAP) to the Audit and Performance Audit Committee (APAC)	Number of revised RBAPs submitted to the APAC by 30 June	1	1	0	0	N/A		
TL92	KPI050	Submission of the revised Strategic Risk Register (SRR) to the Risk Management Committee	Number of revised SRRs submitted to the Risk Management Committee by 30 June	1	1	0	0	N/A		
TL93	KPI056	Submission of the revised Electrical Master Plan to the Council	Number of revised Electrical Master Plans submitted to the Council by 30 June	1	1	0	0	N/A		

KPI Not Yet Measured	18
KPI Not Met	1
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
Total KPIs	19

Summary of Results: SFA 5 - Good Governance and Compliance

QUARTERLY BUDGET STATEMENT FOR DECEMBER 2023

14. STRATEGIC PERFORMANCE CONCLUSION

(a) Out of the 48 Key Performance Indicators (KPIs) listed on the Top layer SDBIP 2023/24, 31 were not measured during quarter 2 (01 October – 31 December 2023). 03 of the measured KPIs were not achieved, 6 were met and 6 were well met.

KPI Not Yet Measured	33
KPI Not Met	3
KPI Almost Met	0
KPI Met	6
KPI Well Met	6
KPI extremely well met	0
Total KPIs	48

Summary of Results: Strategic Focus Areas 1 - 5

