



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

FEBRUARY 2023



QUALITY CERTIFICATE

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for February 2023 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of February 2023.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature  _____

Date: 14 March 2023

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

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MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

1. Recommendations

These recommendations are linked to the responsibilities of the Mayor under Section 54 of the MFMA.

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

2. Executive Summary

2.1 Introduction

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Section 54 of the Municipal Finance Management Act (MFMA) requires the mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

2.2 Summary of 2022/23 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	409 273 204	2 100 690 481	2 103 782 596
Adjustment Budget	378 709 141	2 119 664 507	2 089 953 735
Plan to Date (SDBIP)	184 951 112	1 155 485 979	1 384 720 744
Actual	137 475 757	1 002 205 625	1 400 503 920
Variance to SDBIP	(47 475 355)	(153 280 354)	15 783 176
Year to date % Variance to SDBIP	-25,67%	-13,27%	1,14%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M08 February

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	421 969	438 941	438 941	31 549	325 870	322 733	3 137	1%	438 941
Service charges	1 090 198	1 227 651	1 193 196	88 637	764 453	778 592	(14 139)	-2%	1 193 196
Investment revenue	18 770	20 397	35 417	3 343	25 858	24 860	998	4%	35 417
Transfers and subsidies	196 208	213 380	224 854	2 231	143 827	142 649	1 178	1%	224 854
Other own revenue	192 277	203 412	197 545	23 052	140 496	115 887	24 609	21%	197 545
Total Revenue (excluding capital transfers and contributions)	1 919 424	2 103 783	2 089 954	148 811	1 400 504	1 384 721	15 783	1%	2 089 954
Employee costs	550 719	624 464	590 886	46 833	366 625	363 044	3 581	1%	590 886
Remuneration of Councillors	19 815	21 062	20 846	1 676	14 693	13 972	721	5%	20 846
Depreciation & asset impairment	213 746	213 118	214 993	2	2	135 159	(135 157)	-100%	214 993
Finance charges	44 332	67 799	68 069	-	24 058	24 058	(0)	-0%	68 069
Materials and bulk purchases	604 031	634 794	638 739	39 439	360 133	363 406	(3 274)	-1%	638 739
Transfers and subsidies	13 364	14 355	18 888	1 122	14 764	15 473	(709)	-5%	18 888
Other expenditure	480 657	526 472	567 244	30 696	221 931	240 375	(18 444)	-8%	567 244
Total Expenditure	1 926 665	2 102 065	2 119 665	119 768	1 002 206	1 155 486	(153 280)	-13%	2 119 665
Surplus/(Deficit)	(7 242)	1 718	(29 711)	29 044	398 298	229 235	169 064	74%	(29 711)
Transfers and subsidies - capital (monetary allocation)	92 495	120 030	119 744	7 032	43 220	71 896	(28 675)	-40%	119 744
Contributions & Contributed assets	30 746	33 000	-	4 051	8 106	-	8 106	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	116 000	154 747	90 034	40 127	449 625	301 131	148 494	49%	90 034
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	116 000	154 747	90 034	40 127	449 625	301 131	148 494	49%	90 034
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	378 709	11 347	137 476	184 951	(47 475)	-26%	378 709
Capital transfers recognised	94 873	132 483	140 627	6 714	45 563	57 348	(11 785)	-21%	140 627
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	94 368	1 755	45 690	59 713	(14 024)	-23%	94 368
Internally generated funds	116 481	136 790	143 714	2 878	46 223	67 890	(21 667)	-32%	143 714
Total sources of capital funds	340 120	409 273	378 709	11 347	137 476	184 951	(47 475)	-26%	378 709
Financial position									
Total current assets	1 541 980	644 346	787 591	-	1 899 886	-	-	-	787 591
Total non current assets	5 994 848	6 274 346	6 158 816	-	6 108 739	-	-	-	6 158 816
Total current liabilities	1 227 965	339 918	462 644	-	1 260 730	-	-	-	462 644
Total non current liabilities	790 708	877 341	889 359	-	789 558	-	-	-	889 359
Community wealth/Equity	5 504 119	5 701 434	5 594 405	-	5 504 371	-	-	-	5 594 405
Cash flows									
Net cash from (used) operating	1 271 617	(61 070)	(96 619)	126 186	1 099 466	153 239	(946 227)	-617%	(96 619)
Net cash from (used) investing	37 466	-	-	-	1 694	397 645	395 950	100%	814 225
Net cash from (used) financing	(177 074)	92 883	92 883	(4 857)	(26 576)	61 922	88 498	143%	92 883
Cash/cash equivalents at the month/year end	1 466 093	249 508	439 664	-	1 961 385	1 056 206	(905 179)	-86%	1 697 289
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	83 445	6 288	5 606	252 399	-	-	-	-	347 738
Creditors Age Analysis									
Total Creditors	28 518	-	-	-	-	-	-	-	28 518

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		517 935	546 657	560 987	37 257	412 975	403 210	9 765	2%	560 987
Executive and council		306	771	841	125	491	542	(51)	-9%	841
Finance and administration		517 629	545 886	559 597	36 582	411 915	402 668	9 247	2%	559 597
Internal audit		-	-	550	550	569	-	569	#DIV/0!	550
<i>Community and public safety</i>		186 577	180 572	171 810	19 943	115 994	94 544	21 451	23%	171 810
Community and social services		16 503	18 285	20 731	2 341	8 712	8 232	481	6%	20 731
Sport and recreation		3 923	1 564	1 293	334	428	634	(206)	-32%	1 293
Public safety		142 966	148 586	139 226	15 430	100 215	79 040	21 174	27%	139 226
Housing		23 185	12 136	10 561	1 837	6 639	6 637	2	0%	10 561
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		106 498	145 034	107 854	12 845	64 998	73 956	(8 958)	-12%	107 854
Planning and development		45 354	142 206	100 578	11 393	60 217	69 930	(9 713)	-14%	100 578
Road transport		60 826	1 503	5 931	637	3 774	3 125	649	21%	5 931
Environmental protection		318	1 325	1 345	815	1 007	901	106	12%	1 345
<i>Trading services</i>		1 231 552	1 384 432	1 369 047	89 851	857 863	884 907	(27 044)	-3%	1 369 047
Energy sources		808 428	920 200	896 524	54 371	539 135	577 062	(37 927)	-7%	896 524
Water management		159 914	181 107	186 866	20 149	126 354	117 902	8 452	7%	186 866
Waste water management		143 732	149 836	151 401	8 612	101 021	100 248	772	1%	151 401
Waste management		119 478	133 289	134 256	6 719	91 353	89 694	1 659	2%	134 256
<i>Other</i>	4	103	118	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 042 665	2 256 812	2 209 698	159 895	1 451 830	1 456 617	(4 786)	0%	2 209 698
Expenditure - Functional										
<i>Governance and administration</i>		295 579	332 785	333 619	19 163	169 300	182 529	(13 230)	-7%	333 619
Executive and council		48 922	33 555	42 145	2 524	21 731	24 432	(2 700)	-11%	42 145
Finance and administration		237 219	285 492	277 452	15 744	135 967	148 355	(12 388)	-8%	277 452
Internal audit		9 439	13 738	14 022	896	11 602	9 743	1 859	19%	14 022
<i>Community and public safety</i>		384 898	415 276	439 953	27 727	186 974	228 861	(41 886)	-18%	439 953
Community and social services		37 897	52 304	51 683	3 427	27 054	30 659	(3 605)	-12%	51 683
Sport and recreation		62 204	65 531	73 806	4 432	31 501	46 703	(15 203)	-33%	73 806
Public safety		261 734	264 286	278 394	17 665	109 078	133 144	(24 065)	-18%	278 394
Housing		23 063	33 155	36 070	2 203	19 341	18 356	986	5%	36 070
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		188 080	212 066	214 613	10 852	92 833	122 139	(29 306)	-24%	214 613
Planning and development		75 879	80 010	85 362	4 304	48 405	47 568	837	2%	85 362
Road transport		96 342	107 911	107 878	5 354	34 655	61 982	(27 327)	-44%	107 878
Environmental protection		15 859	24 146	21 373	1 195	9 773	12 589	(2 815)	-22%	21 373
<i>Trading services</i>		1 058 109	1 141 937	1 131 480	62 025	553 099	621 956	(68 857)	-11%	1 131 480
Energy sources		636 451	678 534	668 395	37 851	361 049	393 172	(32 123)	-8%	668 395
Water management		136 100	132 424	144 741	9 015	59 727	70 909	(11 182)	-16%	144 741
Waste water management		154 847	199 471	178 925	5 839	74 551	93 076	(18 524)	-20%	178 925
Waste management		130 710	131 508	139 418	9 321	57 772	64 800	(7 028)	-11%	139 418
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 926 665	2 102 065	2 119 665	119 768	1 002 206	1 155 486	(153 280)	-13%	2 119 665
Surplus/ (Deficit) for the year		116 000	154 747	90 034	40 127	449 625	301 131	148 494	49%	90 034

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.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 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) - M08 February

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	550	550	569	-	569	#DIV/0!	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 461	22 399	20 612	2 931	12 541	13 899	(1 357)	-9,8%	20 612
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 463 618	100 427	914 611	949 401	(34 790)	-3,7%	1 463 618
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 150	170 719	164 481	19 280	111 703	90 107	21 596	24,0%	164 481
Vote 5 - CORPORATE SERVICES		5 787	11 657	9 691	834	5 546	4 553	993	21,8%	9 691
Vote 6 - FINANCIAL SERVICES		508 718	535 000	550 746	35 873	406 860	398 657	8 203	2,1%	550 746
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 951 141	2 256 812	2 209 698	159 895	1 451 830	1 456 617	(4 786)	-0,3%	2 209 698
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		21 519	27 432	26 016	1 840	19 025	15 090	3 935	26,1%	26 016
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 884	87 865	85 666	5 412	51 841	48 618	3 223	6,6%	85 666
Vote 3 - INFRASTRUCTURE SERVICES		1 171 076	1 258 869	1 258 387	66 344	592 622	691 834	(99 213)	-14,3%	1 258 387
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 488	419 003	435 402	28 088	183 880	229 371	(45 491)	-19,8%	435 402
Vote 5 - CORPORATE SERVICES		183 253	210 683	220 760	9 964	92 797	109 095	(16 298)	-14,9%	220 760
Vote 6 - FINANCIAL SERVICES		93 434	98 213	93 433	8 121	62 041	61 478	563	0,9%	93 433
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 926 654	2 102 065	2 119 665	119 768	1 002 206	1 155 486	(153 280)	-13,3%	2 119 665
Surplus/ (Deficit) for the year	2	24 487	154 747	90 034	40 127	449 625	301 131	148 494	49,3%	90 034

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

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		421 969	438 941	438 941	31 549	325 870	322 733	3 137	1%	438 941
Service charges - electricity revenue		756 431	846 763	812 308	54 315	509 013	529 955	(20 941)	-4%	812 308
Service charges - water revenue		146 830	176 783	176 783	19 358	120 664	111 962	8 702	8%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 479	71 544	72 827	(1 282)	-2%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 485	63 231	63 849	(618)	-1%	94 971
Rental of facilities and equipment		12 173	15 538	10 099	753	6 073	6 075	(2)	0%	10 099
Interest earned - external investments		18 770	20 397	35 417	3 343	25 858	24 860	998	4%	35 417
Interest earned - outstanding debtors		12 859	11 391	18 339	1 718	12 318	11 643	675	6%	18 339
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	14 963	90 750	67 393	23 357	35%	124 955
Licences and permits		7 809	5 934	7 483	916	5 398	5 091	308	6%	7 483
Agency services		3 020	4 281	3 192	299	1 940	2 153	(212)	-10%	3 192
Transfers and subsidies		196 208	213 360	224 854	2 231	143 827	142 649	1 178	1%	224 854
Other revenue		33 089	41 313	33 478	4 403	24 015	23 533	483	2%	33 478
Gains		394	-	-	-	2	-	2	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 919 424	2 103 783	2 089 954	148 811	1 400 504	1 384 721	15 783	1%	2 089 954
Expenditure By Type										
Employee related costs		550 719	624 464	590 886	46 833	366 625	363 044	3 581	1%	590 886
Remuneration of councillors		19 815	21 062	20 846	1 676	14 693	13 972	721	5%	20 846
Debt impairment		84 985	97 842	101 342	1 531	8 919	28 950	(20 031)	-69%	101 342
Depreciation & asset impairment		213 746	213 118	214 993	2	2	135 159	(135 157)	-100%	214 993
Finance charges		44 332	67 799	68 069	-	24 058	24 058	(0)	0%	68 069
Bulk purchases - electricity		528 012	551 412	543 925	33 380	318 063	322 274	(4 212)	-1%	543 925
Inventory consumed		76 020	83 382	94 814	6 059	42 070	41 132	938	2%	94 814
Contracted services		208 314	269 226	289 864	18 208	111 454	121 284	(9 830)	-8%	289 864
Transfers and subsidies		13 364	14 355	18 888	1 122	14 764	15 473	(709)	-5%	18 888
Other expenditure		186 772	159 403	176 037	10 229	100 833	90 141	10 692	12%	176 037
Losses		587	-	-	727	726	-	726	#DIV/0!	-
Total Expenditure		1 926 665	2 102 065	2 119 665	119 768	1 002 206	1 155 486	(153 280)	-13%	2 119 665
Surplus/(Deficit)										
(National / Provincial and District)		(7 242)	1 718	(29 711)	29 044	398 298	229 235	169 064	0	(29 711)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		92 495	120 030	119 744	7 032	43 220	71 896	(28 675)	(0)	119 744
Transfers and subsidies - capital (in-kind - all)		30 696	33 000	-	4 051	8 106	-	8 106	#DIV/0!	-
		50	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		116 000	154 747	90 034	40 127	449 625	301 131			90 034
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		116 000	154 747	90 034	40 127	449 625	301 131			90 034
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		116 000	154 747	90 034	40 127	449 625	301 131			90 034
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		116 000	154 747	90 034	40 127	449 625	301 131			90 034

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 28 February 2023. It should be noted that the figures relate to billed revenue and not cash collected.

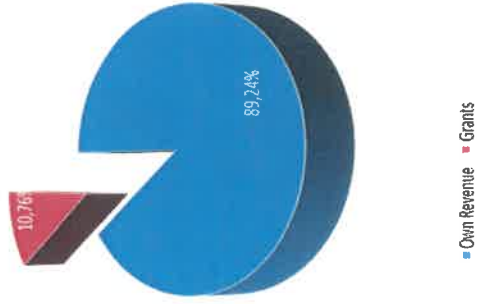
Operating Revenue by Source:

Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Revenue by Source										
Property rates	438 941 448	438 941 447	322 732 718	325 869 601	3 136 883	1%	30 416 548	31 548 811	1 132 263	4%
Service charges - electricity revenue	846 763 143	812 307 877	529 954 554	509 013 464	(20 941 090)	-4%	64 098 495	54 315 210	(9 783 285)	-15%
Service charges - water revenue	176 782 707	176 782 708	111 961 916	120 663 727	8 701 811	8%	16 983 518	19 358 410	2 374 892	14%
Service charges - sanitation revenue	109 133 951	109 133 951	72 826 691	71 544 496	(1 282 195)	-2%	9 367 938	8 478 663	(889 275)	-9%
Service charges - refuse revenue	94 971 363	94 971 363	63 848 604	63 230 859	(617 745)	-1%	6 976 943	6 484 791	(492 152)	-7%
Rental of facilities and equipment	15 537 894	10 098 883	6 075 033	6 072 702	(2 331)	0%	789 500	753 468	(36 032)	-5%
Interest earned - external investments	20 397 326	35 417 421	24 859 949	25 858 396	998 447	4%	2 963 623	3 342 568	378 945	13%
Interest earned - outstanding debtors	11 391 237	18 338 651	11 643 018	12 317 654	674 636	6%	1 483 714	1 718 325	234 611	16%
Fines, penalties and forfeits	124 955 174	124 955 174	67 392 849	90 750 028	23 357 179	35%	10 409 931	14 963 078	4 553 147	44%
Licences and permits	5 934 010	7 482 512	5 090 666	5 398 171	307 505	6%	477 587	915 935	438 348	92%
Agency services	4 281 368	3 191 727	2 152 615	1 940 216	(212 399)	-10%	284 504	298 813	14 309	0
Transfers and subsidies	213 380 350	224 854 074	142 649 491	143 827 482	1 177 991	1%	17 791 560	2 230 833	(15 560 727)	-87%
Other revenue	41 312 625	33 478 047	23 532 640	24 015 470	482 830	2%	3 221 316	4 402 574	1 181 258	37%
Gains on disposal of PPE	-	-	-	1 654	-	0%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 089 953 735	1 384 720 744	1 400 503 920	15 781 522	1%	165 265 177	148 811 479	-16 453 698	-10%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

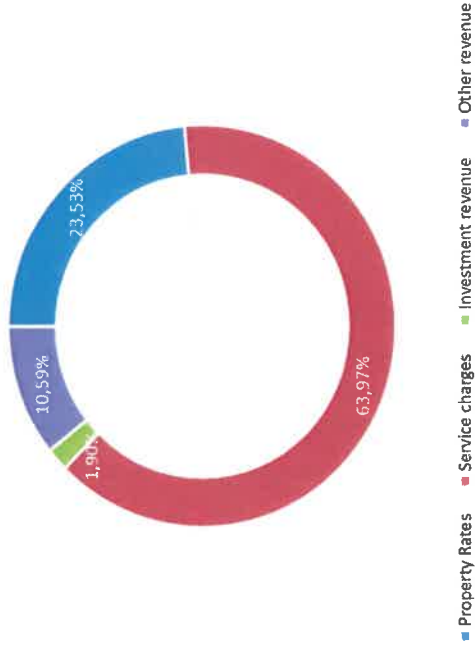
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly of service charges at 89.24% per cent of the R1 865 099 661 own revenue budget.

Composition of own revenue



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance of R3 136 883 for property rates when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

3.2 Service charges - electricity revenue

The municipality has billed R20 941 090 less electricity charges than initially anticipated. The largest under performance relates to the low usage during peak times reflected for the Time of Use Tariffs (R41 230 928) and Domestic High prepaid (R38 902 660). The underperformance is due to prolonged load shedding outages and consumers finding alternative energy sources.

3.3 Service charges - water revenue

The municipality has billed R8 701 811 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R4 894 546). This incline in billings is a result of the university and schools re-opening which in turn resulted in an increase in consumption.

3.4 Service charges - sanitation revenue

The municipality has billed R1 282 195 less sanitation charges than initially anticipated. The largest underperformance was noted for Pump/Removal of wastewater (R784 114).

3.7 Fines, penalties and forfeits

An overperformance was noted to the amount of R23 357 179. The recognition of traffic fines in terms of iGRAP 1 is based on fines issued and not actual cash receipts.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 28 February 2023.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget
Municipal Manager	27 432 083	26 015 794
Planning & Development Services	74 667 884	85 666 334
Infrastructure Services	1 258 869 331	1 258 386 849
Community and Protection Services	430 825 516	435 402 172
Corporate Services	210 683 035	220 759 869
Financial Services	98 212 632	93 433 489
TOTALS	2 100 690 481	2 119 664 507

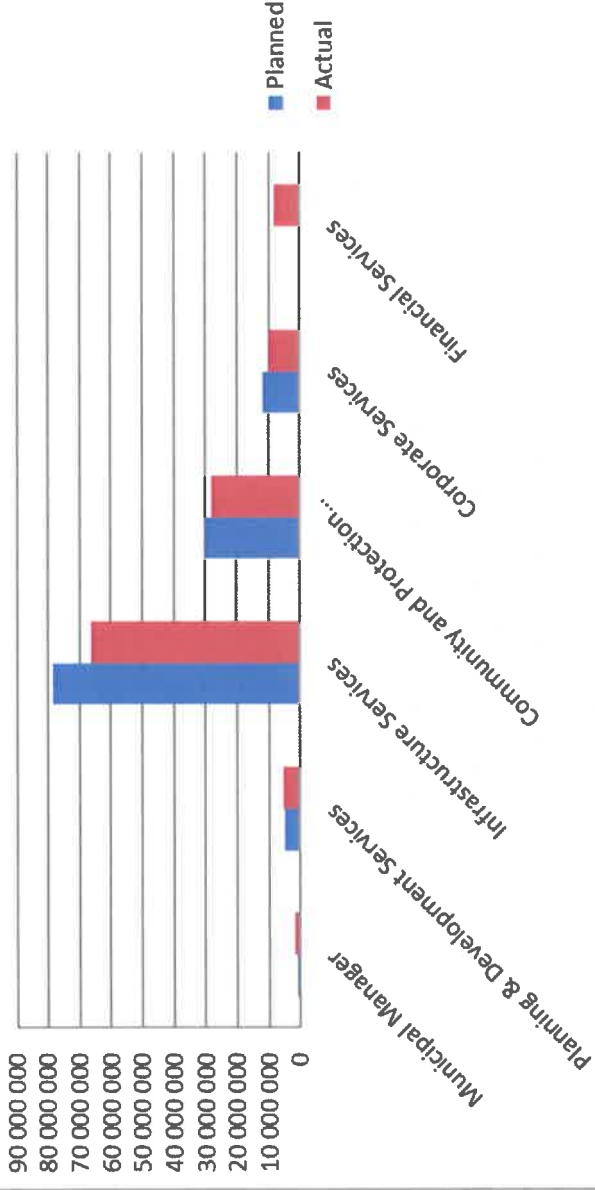
	Year To Date	
	Planned	Actuals
	15 089 779	19 024 672
	48 618 448	51 841 494
	691 834 313	592 621 688
	229 370 889	183 880 375
	109 094 502	92 796 722
	61 478 048	62 040 675
	1 155 485 979	1 002 205 625

	February 2023	
	Planned	Actuals
	1 069 396	1 840 114
	4 895 627	5 411 522
	78 361 299	66 344 313
	30 326 530	28 087 540
	12 029 516	9 963 596
	5 813 086	8 120 508
	132 495 454	119 767 592

	February Variance (Actual - Plan)	Variance %
	770 718	72%
	515 895	11%
	(12 016 986)	-15%
	(2 238 990)	-7%
	(2 065 920)	-17%
	295 997	5%
	(14 739 287)	-11%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

Operational Expenditure- February 2023



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 R48 618 448 of the amended budget. The year- to- date actual expenditure incurred amounted to R51 842 824 which resulted in an overperformance of R3 224 376. The items that attributed to the overperformance are as follows:

4.1.1 Expenditure: Contracted Services: Contractors: Management of Informal Settlements

The user department planned to spend R2 984 033 of the amended budget. The year- to- date actual expenditure incurred amounted to R3 165 290. Orders to the amount of R776 919 have been loaded onto the financial system. The user department indicated that the funds will be utilised for the Local Spatial Development framework for the Jamestown replacement project.

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

The user department planned to spend R666 560 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that proposals for further Small; Medium and Macro Enterprises training will be advertised for implementation.

4.1.3 Expenditure: Contracted Services: Contractors: Event Promoters

The user department had no planned expenditure on the amended budget. The year-to date actual expenditure incurred amounted to R1 638 094. The user department indicated that the project has been completed.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R691 834 313 of the amended budget. The year-to-date actual expenditure incurred amounted to R592 691 885 which resulted in an underperformance of R99 142 428. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R 301 109 417 of the amended budget. The year-to-date actual expenditure incurred amounted to R 285 510 072. The user department indicated that the invoices for the past month have not yet been paid and that there is a decline in the usage of electricity due to loadshedding and consumers utilising alternative sources of energy.

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

The user department planned to spend R2 310 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 678 490. Orders to the amount of R1 813 330 have been loaded on the financial system. The user department indicated that the tender for the cleaning of streets must still serve at the Bid specifications committee.

4.2.3 Expenditure: Inventory Consumed: Materials and Supplies (Electrical engineering: client services)

The user department planned to spend R845 000 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the material tender is on track and that an increase in expenditure is expected in the coming months.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R4 002 029 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 755 105. Orders to the amount of R 3 290 592 have been loaded onto the financial system and expenditure is dependent on the demand of service connections from the community.

4.2.5 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Sewerage network general)

The user department planned to spend R826 716 of the amended budget. The year-to-date actual expenditure incurred amounted to R201 978. Orders to the amount of R83 427 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and work is well underway.

4.2.6 Expenditure: Contracted Services: Contractors: Transportation (Sewerage purification Stellenbosch)

The user department planned to spend R2 832 410 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R295 429. Orders to the amount of R4 039 797 have been loaded onto the financial system. The user department indicated that a service provider has been appointed for the transportation of hazardous waste and disposal.

4.2.7 Expenditure: Inventory Consumed: Water

The user department planned to spend R2 401 313 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 448 465. The user department indicated that expenditure is dependent on consumption which increases during the summer months.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R222 370 889 of the amended budget. The year-to-date actual expenditure incurred amounted to R183 905 634 which resulted in an underperformance of R45 465 255. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Contractors: Forestry (Street trees)

The user department planned to spend R2 178 809 of the adjusted budget. The year-to-date expenditure incurred amounted to R1 100 279. Orders to the amount of R218 078 have been loaded onto the financial system. The user department indicated that the funds will be utilised for tree felling operations in Kayamandi.

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

The user department planned to spend R4 216 694 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 731 418. The user department indicated that Grant in aid donations for organisations serving vulnerable groups and communities and additional donations outstanding will be paid monthly.

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

The user department planned to spend R1 250 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R567 216. Orders to the amount of R423 206 have been loaded onto the financial system. The user department indicated that they have

managed to complete maintenance projects utilising internal resources as opposed to contracting external services hence the decline in expenditure.

4.3.4 Expenditure: Contracted Services: Contractors: Forestry (Commonage and plantations)

The user department planned to spend R583 685 of the amended budget. The year-to-date actual expenditure incurred amounted to R39 913. The user department indicated that the tender BSM 65/2022 for the de-bushing of alien invasive vegetation is currently in its appeal phase and work will commence as soon as the process has been completed.

4.4 Corporate Services

The Corporate Services directorate planned to spend R108 172 868 of the amended budget. The year-to-date actual expenditure incurred amounted to R92 796 722 which resulted in an underperformance of R15 376 146. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Communication: Telephone, Fax, Telegraph and Telex

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 811 447. Orders to the amount of R2 635 344 have been loaded onto the financial system. The user department indicated that they are currently controlling the usage of telephone lines which has resulted in a reduction in expenditure.

4.4.2 Expenditure: Operational Cost: Bargaining Council

The user department planned to spend R1 613 814 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the payment for the Bargaining council is a once-off payment, and it will be made as soon as an invoice has been received.

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

The user department planned to spend R4 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 437 971. Orders to the amount of R3 836 188 have been loaded onto the financial system. The user department indicated that the funds will be spent on the maintenance of municipal buildings.

4.4.4 Expenditure: Operational Cost: Workmen's Compensation Fund

The user department planned to spend R1 746 664 of the amended budget. No expenditure has been incurred to date. The user department indicated that the payment for the Bargaining council is a once-off payment.

4.5 Financial Services

The Financial Services directorate planned to spend R61 478 048 of the amended budget. The year-to-date actual expenditure incurred amounted to R61 318 335 which resulted in an underspending of R159 713. The items that attributed to the underspending are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

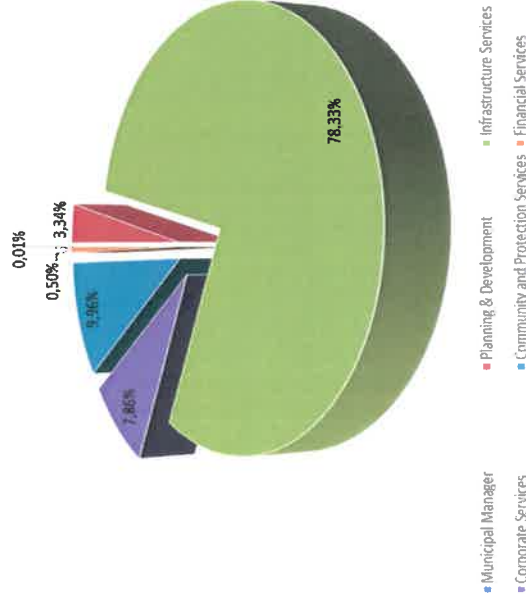
The user department planned to spend R9 646 772 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

5 Capital Expenditure

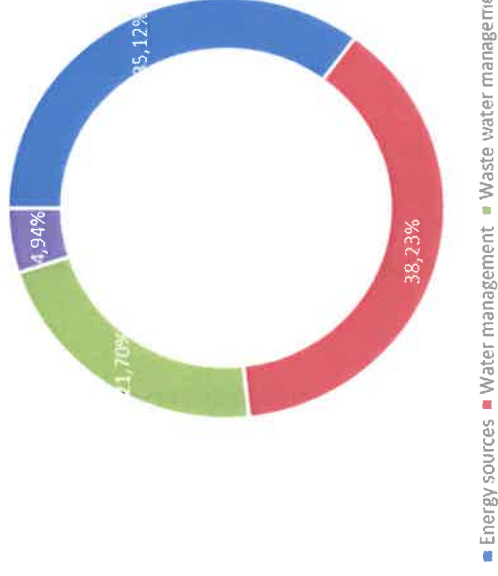
Stellenbosch municipality vested most of the 2022/23 capital budget in trading services (R219 193 108 or 57.88 per cent of the R378 709 141 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Energy sources infrastructure (R76 998 063 or 35.12 per cent of the R219 193 108 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 28 February 2023.

Directorate	Amended Budget	Capital Expenditure					Actuals + Commitments & Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
Municipal Manager	40 000	30 000	39 401	-	-	39 401	
Planning & Development Services	12 665 281	5 204 666	5 767 208	3 738 576	66 212	9 571 996	
Infrastructure Services	296 643 878	141 803 511	110 041 043	112 228 573	1 978 820	224 248 436	
Corporate Services	37 708 209	23 207 113	18 417 930	7 847 503	160 315	26 425 749	
Community and Protection Services	29 774 773	14 612 683	3 115 927	4 467 520	395 209	7 978 656	
Financial Services	1 877 000	93 139	94 248	29 026	39 591	162 865	
TOTALS	378 709 141	184 951 112	137 475 757	128 311 199	2 640 148	268 427 104	

Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
Budget - (Actual + Comm + Prov)	98,50%	98,50%	98,50%
599	45,54%	75,05%	75,58%
3 093 285	37,10%	74,93%	75,60%
72 395 442	48,84%	69,65%	70,08%
11 282 460	10,46%	25,47%	26,80%
21 796 117	5,02%	6,57%	8,68%
1 714 135	36,30%	70,18%	70,88%
110 282 037			

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 February

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	-	39	30	9	31%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	11 871	288	5 558	5 052	506	10%	11 871
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	296 634	10 106	110 041	141 804	(31 762)	-22%	296 634
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	23 447	726	2 813	13 356	(10 543)	-79%	23 447
Vote 5 - CORPORATE SERVICES		10 572	36 700	36 073	202	17 905	21 821	(3 916)	-18%	36 073
Vote 6 - FINANCIAL SERVICES		-	250	1 877	-	94	93	1	1%	1 877
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	106 089	402 143	369 943	11 322	136 451	182 155	(45 704)	-25%	369 943
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	794	9	209	153	56	37%	794
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	10	-	-	-	-	-	10
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	6 327	-	303	1 257	(954)	-76%	6 327
Vote 5 - CORPORATE SERVICES		12 939	5 200	1 635	17	513	1 386	(874)	-63%	1 635
Vote 6 - FINANCIAL SERVICES		381	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	234 080	7 130	8 766	26	1 025	2 796	(1 771)	-63%	8 766
Total Capital Expenditure	3	340 170	409 273	378 709	11 347	137 476	184 951	(47 475)	-26%	378 709
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	39 625	219	18 552	23 330	(4 779)	-20%	39 625
Executive and council		43	40	40	-	39	30	9	31%	40
Finance and administration		23 892	42 150	39 585	219	18 512	23 300	(4 788)	-21%	39 585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		45 072	34 292	28 604	413	4 837	9 673	(4 836)	-50%	28 604
Community and social services		2 259	8 880	7 941	28	137	724	(567)	-81%	7 941
Sport and recreation		39 350	6 677	7 765	180	649	2 346	(1 697)	-72%	7 765
Public safety		16 388	3 550	5 328	53	901	4 717	(3 816)	-81%	5 328
Housing		(12 925)	15 185	7 570	152	3 150	1 865	1 285	67%	7 570
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 898	93 005	85 112	1 903	33 610	43 915	(10 305)	-23%	85 112
Planning and development		35 592	21 350	17 614	145	8 661	6 172	2 489	40%	17 614
Road transport		71 783	64 135	58 956	1 310	23 576	30 976	(7 399)	-24%	58 956
Environmental protection		(13 478)	7 520	8 542	448	1 373	6 767	(5 394)	-80%	8 542
Trading services		177 266	239 786	225 368	8 813	80 477	108 033	(27 556)	-26%	225 368
Energy sources		65 135	77 471	85 253	44	15 363	38 125	(22 762)	-60%	85 253
Water management		38 226	46 669	83 531	6 052	31 050	36 224	(5 174)	-14%	83 531
Waste water management		67 777	57 300	45 748	1 549	32 075	30 530	1 545	5%	45 748
Waste management		6 128	58 345	10 836	1 168	1 989	3 154	(1 165)	-37%	10 836
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	340 170	409 273	378 709	11 347	137 476	184 951	(47 475)	-26%	378 709
Funded by:										
National Government		66 852	90 810	99 192	6 220	38 132	50 265	(12 133)	-24%	99 192
Provincial Government		25 643	29 220	20 553	-	5 089	2 480	2 609	105%	20 553
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 883	494	2 343	4 604	(2 261)	-49%	20 883
Transfers recognised - capital		94 873	132 483	140 627	6 714	45 563	57 348	(11 785)	-21%	140 627
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	128 766	140 000	94 368	1 755	45 690	59 713	(14 024)	-23%	94 368
Internally generated funds		116 481	136 790	143 714	2 878	46 223	67 890	(21 667)	-32%	143 714
Total Capital Funding		340 120	409 273	378 709	11 347	137 476	184 951	(47 475)	-26%	378 709

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 R5 204 666 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 767 208. This resulted in an overperformance of R562 542. The projects that attributed to the overperformance are as follows:

5.1.1 Erf 64, Kylemore

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R400 000. Orders to the amount of R212 500 have been loaded onto the financial system. The user department indicated that the project is well underway.

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

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

5.1.3 Jamestown: Housing

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R625 355. Orders to the amount of R28 387 have been loaded onto the financial system. The user department indicated that the project has been completed and all remaining invoices have been submitted for payment.

5.1.4 Cloeteville (380) FLISP

The user department planned to spend R800 000 of the amended budget. The year-to-date expenditure incurred amounted to R498 319. Orders to the amount of R96 998 have been loaded onto the financial system. The user department indicated that the project is well underway, and they envisage completion to be at the end of March 2023.

5.1.5 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R494 752 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed and the envisaged completion of the project will be at the end of March 2023.

5.2 Community and Protection Services

The Directorate planned to spend R14 612 683 of the amended budget. The year-to-date expenditure incurred amounted to R3 115 927. This resulted in an underperformance of R11 496 756. The projects that attributed to the underperformance are as follows:

5.2.1 Specialized equipment: Urban Forestry

The user department planned to spend R750 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R90 450 have been loaded onto the financial system. The user department indicated that the tender has closed and is currently in its appeal process.

5.2.2 Botmaskop: Security Fencing

The user department planned to spend R3 500 000 of the amended budget. The year-to-date expenditure incurred amounted to R23 000. Orders to the amount of R43 143 have been loaded onto the financial system. The user department indicated that they are in consultation with departments for the commencement of the installation of the fencing.

5.2.3 Specialized Vehicles: Workshop

The user department planned to spend R1 133 328 of the amended budget. The year-to-date expenditure incurred amounted to R327 052. Orders to the amount of R764 390 have been loaded onto the financial system. The user department indicated that they are currently awaiting the delivery of the two vehicles that have been purchased.

5.2.4 Re-Surface of Netball/Tennis Courts

The user department planned to spend R529 334 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R354 265 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and will commence work on site in March 2023.

5.2.5 Upgrading of Parks

The user department planned to spend R659 600 of the amended budget. The year-to-date expenditure incurred amounted to R38 700. The user department indicated that they are awaiting the installation of the play items and are busy with the final stage of the fence installation.

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

The user department planned to spend R1 050 893 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender had to be resubmitted to the bid specifications committee due to the prospective service provider being non-responsive.

5.3 Infrastructure Services

The Directorate planned to spend R141 803 511 of the amended budget. The year-to-date actual expenditure incurred amounted to R110 041 043. This resulted in an underperformance of R31 762 468. The projects that attributed to the underperformance are as follows:

5.3.1 Alternative Energy

The user department planned to spend R5 136 442 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 184 075. Orders to the amount of R933 170 have been loaded onto the financial system. The user department indicated that the project is currently on track and that a service provider was appointed for the feasibility studies being done for the installation on the batteries. However, due to loadshedding, the department has resorted to the purchase of generators instead.

5.3.2 Bien-don 66/11kV substation new

The user department planned to spend R1 040 000 of the amended budget. The year-to-date expenditure incurred amounted to R388 476. Orders to the amount of R599 656 have been loaded onto the financial system. The user department indicated that the delays with the project resulted from the termination of the contract of the previous service provider. A new consultant has been appointed and is currently on site. This is a multi-year project, and the tender is projected to be closed in May.

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

The user department planned to spend R1 720 00 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the tender has been awarded and contractor is currently on site and has commenced with work. The project is linked to Enkanini Informal Phase 3.

5.3.4 Enkanini Informal Phase 3

The user department planned to spend R14 430 000 of the amended budget. The year-to-date expenditure incurred amounted to R2 959 430. Orders to the amount of R10 006 258 have been loaded onto the financial system. The user department indicated that the tender has been awarded and the successful bidder will be notified in March 2023. The site visit is scheduled for the 9th of March 2023.

5.3.5 Waterpipe Replacement

The user department planned to spend R4 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R1 846 514. Orders to the amount of R262 242 have been loaded onto the financial system. The user department indicated that this is a multi-year project and the service providers have been appointed.

5.3.6 Laterra Substation

The user department planned to spend R1 626 189 of the amended budget. The year-to-date expenditure incurred amounted to R492 864. Orders to the amount of R921 214 have been loaded onto the financial system. The user department indicated that they envisage the project to be completed end of June 2023.

5.3.7 New Reservoir & Pipeline: Rosendal

The user department planned to spend R1 646 599 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently finalising the designs and specifications of the project with the consultants.

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

The Directorate planned to spend R1 429 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R109 200. The user department indicated that the project is currently in its planning phase.

5.4 Corporate Services

The Directorate planned to spend R23 207 113 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 417 930. This resulted in an underperformance of R4 789 183. The projects that attributed to the underperformance are as follows:

5.4.1 Public WI-FI Network

The user department planned to spend R500 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R186 475 have been loaded onto the financial system. The user department indicated that they are currently busy with procurement.

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

The user department planned to spend R2 500 000 of the amended budget. The year-to-date expenditure incurred amounted to R278 368. Orders to the amount of R130 562 have been loaded onto the financial system. The user department indicated that tender served at the Bid specifications committee and will be advertised on the 11th of March 2023.

5.4.3 Upgrading Fencing

The user department planned to spend R2 127 820 of the amended budget. The year-to-date expenditure incurred amounted to R127 820. Orders to the amount of R 4 355 570 have been loaded onto the financial system. The user department indicated that the fencing tender has been approved and that half of the required materials for the Watergang fencing project have been received. Construction will commence on the 13th of March 2023.

5.4.4 Structural Improvement: General

The user department planned to spend R400 000 of the amended budget. The year-to-date expenditure incurred amounted to R74 516. Orders to the amount of R1 925 484 have been loaded onto the financial system. The user department indicated that the tender served at the bid specifications committee and the advert will close on the 27th of March 2023.

5.4.5 Purchasing of land

The user department planned to spend R939 205 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently awaiting the registration of servitudes prior to commencing with the project.

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	February		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#415	CALL	7,650%		41 771 894,24		(30 000 000,00)	20 000 000,00	567 917,05	3 578 899,01	65 350 793,25
20-8031-5300	A#5300	FIXED / 5 MTHS	5,580%	19-Aug-22	40 611 506,85			(40 917 260,27)		305 753,42	0,00
20-8065-2148	A#2148	FIXED/6 MTHS	7,490%	14-Mar-23				100 000 000,00	574 575,34	3 426 931,51	103 426 931,51
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	17-Apr-23				50 000 000,00	303 013,70	1 504 246,58	51 504 246,58
					82 383 401,09		- 30 000 000,00	129 082 739,73	1 445 506,09	8 815 830,52	220 281 971,34
	NEDBANK										
03/7881123974/...024	N#024	FIXED / 12 MTHS	5,800%	12-Oct-22	83 330 630,14			(84 640 000,00)		1 309 369,86	-
03/7881123974/...025	N#025	FIXED / 6 MTHS	6,100%	22-Sep-22	81 350 356,16			(82 460 054,79)		1 109 698,63	(0,00)
03/7881123974/...026	N#026	FIXED / 12 MTHS	7,950%	21-Jun-23	19 102 999,59				116 248,93	1 008 874,64	20 111 874,23
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23				108 000 000,00	694 246,58	3 446 438,36	103 446 438,36
					183 783 985,90			(67 100 054,79)	810 495,50	6 874 381,49	123 558 312,59
	STANDARD BANK										
258489367-035	S#035	FIXED 12 MNTHS	7,725%	21-Jun-23	81 126 949,40				479 643,87	4 145 493,49	85 272 442,89
258489367-036	S#036	FIXED 2 MNTHS	6,525%	23-Sep-22				(1 179 863,01)		1 179 863,01	(0,00)
258489367-037	S#037	FIXED 2 MNTHS	7,300%	11-Jan-23				(900 000,00)		900 000,00	
258489367-038	S#038	FIXED 3 MNTHS	8,425%	17-Apr-23				50 000 000,00	323 150,68	507 808,22	50 507 808,22
					81 126 949,40			47 920 136,99	802 794,56	6 733 164,72	135 780 251,11
INVESTMENT TOTAL					347 294 336,39		(30 000 000,00)	109 902 821,92	3 058 796,15	22 423 376,72	479 620 535,04

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
A#415		CALL ACCO	Deposits - Ba	12/10/2022	568	4,20%	94 783	(30 000)	65 351
N#024		1Y	Deposits - Ba	12/10/2022	-	5,80%	-	-	-
A#5300		5M	Deposits - Ba	19/08/2022	-	5,58%	-	-	-
N#025		6M	Deposits - Ba	22/09/2022	-	6,10%	-	-	-
N#026		1Y	Deposits - Ba	21/06/2023	116	7,95%	19 996	-	20 112
S#035		1Y	Deposits - Ba	21/06/2023	480	7,73%	84 793	-	85 272
S#036		1Y	Deposits - Ba	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Ba	15/02/2023	575	7,49%	102 852	-	103 427
A#0884		6M	Deposits - Ba	14/04/2023	303	7,90%	51 201	-	51 504
N#028		1Y	Deposits - Ba	13/10/2023	694	9,05%	102 752	-	103 446
S#037		2M	Deposits - Ba	11/01/2023	-	7,30%	-	-	-
S#038		3M	Deposits - Ba	17/04/2023	323	8,43%	50 185	-	50 508
Municipality sub-total					3 059		506 562	(30 000)	479 621
TOTAL INVESTMENTS AND INTEREST	2				3 059		506 562	(30 000)	479 621

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

8 Borrowings

Lending Institution	Balance 1/02/2023	Received February 2023	Interest Capitalised February 2023	Capital Repayments February 2023	Balance 28/02/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	9 721 110	-	-	-	9 721 110	11,10%	
DBSA@ 10.25%	32 154 921	-	-	-	32 154 921	10,25%	
DBSA @ 9.74%	67 874 437	-	-	-	67 874 437	9,74%	
NEBANK @ 9.70%	126 683 429	-	-	-	126 683 429	9,70%	
NEBANK @ 8.8%	96 762 518	-	-	-	96 762 518	6,73%	
STANDARD BANK @ 11.00%	139 887 257	-	-	-	139 887 257	11,00%	
TOTAL	473 083 671	-	-	-	473 083 671		

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

9 Allocations and grant receipts and expenditure

	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2022/23 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	PRIOR YEARS DEBTORS CLEARED	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	REPAYMENT OF GRANT	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATION SPENT TO DATE
OPERATING & CAPITAL GRANTS													
Unconditional Grant: Equitable Share	179 634 000	-	179 634 000	-	129 336 000	-	31 848 352	2 753 075	-	-	97 487 648	24,62%	17,73%
Grand Total (Unconditional Grants)	179 634 000	-	179 634 000	-	129 336 000	-	31 848 352	2 753 075	-	-	97 487 648	24,62%	17,73%
EPWP Integrated Grant for Municipalities	4 928 000	-	4 928 000	-	3 450 000	-	2 225 892	835 627	-	-	1 224 108	64,52%	45,17%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	-	416 653	137 913	-	-	1 133 347	26,88%	26,88%
Integrated National Electrification Programme (Municipal)	28 350 000	8 382 170	36 732 170	-	25 000 000	-	2 959 430	-	-	-	30 422 740	8,06%	8,06%
Integrated Urban Development Grant	65 747 000	-	65 747 000	-	39 447 000	-	35 611 931	6 610 055	-	-	3 835 070	90,28%	54,17%
LGSETA Funding	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
DBSA Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000	-	38 000	-	38 000	-	23 229	3 570	-	-	14 771	61,13%	61,13%
Library Services: Conditional Grant	14 112 000	-	14 112 000	-	14 112 000	-	5 560 883	645 560	4 704 000	-	12 424 747	30,92%	30,92%
Financial Management Support Grant	550 000	-	550 000	-	550 000	-	550 000	550 000	-	-	-	100,00%	100,00%
Human Settlements Development Grant	18 248 000	-	18 248 000	10 147 043	10 760 482	6 973 557	7 678 449	-	-	-	5 546 631	62,53%	38,85%
Informal Settlements Upgrading Partnership Grant: Provincial	4 500 000	-	4 500 000	2 334 804	-	-	3 778 007	-	-	-	4 347 277	213,99%	60,30%
Title Deeds Restoration Grant	256 000	-	256 000	-	939 830	-	199 324	123 946	-	939 830	38 046	100,00%	0,00%
Municipal Accreditation and Capacity Building Grant	495 000	19 766	417 278	-	-	-	486 685	-	-	161 278	19 766,00	223,59%	47,77%
Financial Management Capacity Building Grant	-	19 766	19 766	-	-	-	-	-	-	-	4 941 685	0,00%	96,32%
Maintenance and Construction of Transport Infrastructure	-	-	495 000	4 950 000	-	4 500 000	-	-	-	-	-	0,00%	0,00%
Regional Socio-Economic Project/Initiative through urban upgrading (RSEPP/PUU)	-	-	-	-	-	-	-	-	-	771 499	1 000 000	77,15%	0,00%
Cape Winelands District Grant	500 000	1 000 000	1 000 000	-	-	-	484 000	-	-	-	-	100,00%	48,19%
Western Cape Municipal Energy Resilience Grant (WC MER)	1 690 000	484 000	984 000	-	640 000	-	-	-	-	-	640 000	0,00%	0,00%
Safety Initiative Implementation-whole of society approach (WOSA)	-	-	1 690 000	-	-	-	-	-	-	-	-	0,00%	0,00%
Cape Winelands District Community safety	115 000	-	115 000	-	-	-	-	-	-	-	-	0,00%	0,00%
Cape Winelands Disaster Grant	220 000	146 959	146 959	-	-	-	-	-	-	-	146 959	0,00%	0,00%
Development of Sport and Recreational Facilities	300 000	300 000	300 000	-	300 000	-	-	-	300 000	-	-	0,00%	0,00%
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-	68 010	-	0,00%	0,00%
Blaauwklippen settlement	-	68 010	68 010	-	-	-	-	-	-	68 010	-	0,00%	0,00%
Housing consumer education	-	102 000	102 000	-	-	-	-	-	-	-	102 000	100,00%	0,00%
Khayala Lam Free Market Foundation	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Grand total (Conditional Grants)	141 049 000	19 011 556	160 060 556	17 431 847	95 297 482	11 473 557	59 974 481	8 658 798	5 004 000	1 940 617	37 097 710	54,16%	62,93%

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		164 684	186 112	186 112	–	134 336	4 319	130 017	3010,6%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	–	129 336	–	129 336	#DIV/0!	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	–	3 450	3 285	165	5,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 033	517	50,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	–	–	2 192	(2 192)	-100,0%	3 287
Provincial Government:		26 899	30 371	50 387	5 004	22 887	22 226	661	3,0%	33 339
Library Services: Conditional Grant		11 144	14 112	14 112	4 704	14 112	9 408	4 704	50,0%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	–	–	171	(171)	-100,0%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	16 748	–	7 797	–	7 797	#DIV/0!	–
Local Government Public Employment Support Grant		1 800	–	–	–	–	–	–	–	–
Financial Management Capacity Building Grant		550	–	–	–	–	–	–	–	–
Maintenance and Construction of Transport Infrastructure		–	495	495	–	–	330	(330)	-100,0%	495
Specify (Add grant description)		250	–	–	–	–	–	–	–	–
Financial Management Capability Building Grant		–	–	300	300	300	–	300	#DIV/0!	–
Community Development Workers Operational Support Grant		38	38	38	–	38	25	13	50,0%	38
Municipal Library Support Grant		3 252	–	–	–	–	–	–	–	–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		–	1 690	1 690	–	640	1 127	(487)	-43,2%	1 690
Specify (Add grant description)		–	6 890	16 748	–	–	11 165	(11 165)	-100,0%	16 748
District Municipality:		984	500	615	–	–	333	(333)	-100,0%	915
Cape Winelands District Grant 2		984	500	500	–	–	333	(333)	-100,0%	500
Cape Winelands District Grant Community safety		–	–	115	–	–	–	–	–	415
Other grant providers:		675	–	–	–	–	–	–	–	–
Private Enterprises		656	–	–	–	–	–	–	–	–
Public Corporations		18	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	193 242	216 983	237 114	5 004	157 223	26 878	130 345	485,0%	40 732
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	–	64 447	60 540	3 907	6,5%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	–	25 000	18 900	6 100	32,3%	28 350
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	–	39 447	41 640	(2 193)	-5,3%	62 460
Provincial Government:		17 162	29 440	12 615	–	2 963	4 293	(1 331)	-31,0%	12 615
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Library Services: Conditional Grant		100	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	6 175	–	–	–	–	–	6 175
RSEP/ VPUU		1 000	–	–	–	–	–	–	–	–
Development of Sport and Recreational Facilities		–	–	–	–	–	–	–	–	–
Human Settlements Development Grant		7 078	8 150	1 500	–	2 963	1 000	1 963	196,3%	1 500
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 310	440	440	–	–	293	(293)	-100,0%	440
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		–	20 850	4 500	–	–	3 000	(3 000)	-100,0%	4 500
Specify (Add grant description)		7 674	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	1	–	1	#DIV/0!	–
Departmental Agencies and Accounts		–	–	–	–	1	–	1	#DIV/0!	–
Total Capital Transfers and Grants	5	93 656	120 250	103 425	–	67 411	64 833	2 578	4,0%	103 425
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	286 898	337 233	340 539	5 004	224 633	91 711	132 922	144,9%	144 157

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		168 531	189 399	189 399	4 117	34 930	-	34 930	81,6%	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	2 753	31 848	-	31 848	82,3%	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	836	2 226	-	2 226	54,8%	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	138	417	-	417	73,1%	-
Integrated Urban Development Grant		3 847	3 287	3 287	390	440	-	440	86,6%	-
Provincial Government:		20 200	23 481	33 639	730	12 638	-	12 638	62,4%	-
Library Services: Conditional Grant		9 336	14 112	14 112	646	5 561	-	5 561	60,6%	-
Municipal Accreditation and Capacity Building Grant		77	256	256	81	199	-	199	22,1%	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 890	16 748	-	6 368	-	6 368	62,0%	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	487	-	487	1,7%	-
Title deeds Restoration Grant		395	-	-	-	-	-	-	-	-
Financial Management Capability Building Grant		-	-	300	-	-	-	-	100,0%	-
Title deeds Restoration Grant		432	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	4	23	-	23	38,9%	-
Municipal Library Support Grant		150	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	100,0%	-
District Municipality:		500	500	615	-	-	-	-	-	-
Cape Winelands District Grant 2		500	500	500	-	-	-	-	-	-
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	-	-
Other grant providers:		41	-	-	-	-	-	-	-	-
Private Enterprises		41	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		189 272	213 380	223 653	4 847	47 568	-	47 568	78,7%	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	90 810	90 810	6 220	38 132	-	38 132	58,0%	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	-	2 959	-	2 959	89,6%	-
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	6 220	35 172	-	35 172	43,7%	-
Provincial Government:		17 552	29 220	6 220	-	3 153	-	3 153	49,3%	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		600	-	-	-	-	-	-	-	-
Library Services: Conditional Grant		337	-	-	-	-	-	-	-	-
RSEP/ VPUU		2 148	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		600	220	220	-	-	-	-	-	-
Human Settlements Development Grant		7 229	8 150	1 500	-	498	-	498	66,8%	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	20 850	4 500	-	2 655	-	2 655	41,0%	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		1 115	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		307	-	-	-	-	-	-	-	-
Private Enterprises		808	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		85 519	120 030	97 030	6 220	41 285	-	41 285	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		274 791	333 410	320 683	11 067	88 853	-	88 853	#DIV/0!	-

Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved rollovers

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share			-	-	-	
Provincial Government:		570	550	550	(20)	-3,5%
Library Services: Conditional Grant		-	-	-	-	
Municipal Accreditation and Capacity Building Grant			-	-	-	
Specify (Add grant description)			-	-	-	
Financial Management Capacity Building Grant		20	-	-	(20)	
WC Financial Management Support Grant		550	550	550	-	
District Municipality:		631	-	484	(147)	-23,3%
Cape Winelands District Grant 2		484	-	484	-	
Cape Winelands District Grant		147	-	-	(147)	-100,0%
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Total operating expenditure of Approved Roll-overs		1 201	550	1 034	(167)	-13,9%
Capital expenditure of Approved Roll-overs						
National Government:		8 382	-	-	(8 382)	-100,0%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8 382	-	-	(8 382)	-100,0%
Provincial Government:		8 158	-	1 936	(6 222)	-76,3%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 766	-	812	(953)	-54,0%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 518	-	1 123	(395)	-26,0%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	-	-	(1 000)	-100,0%
Library Services: Conditional Grant		3 874	-	-	(3 874)	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Total capital expenditure of Approved Roll-overs		16 540	-	1 936	(14 604)	-88,3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		17 740	550	2 970	(14 771)	-83,3%

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	381 997 543	360 783 874	236 189 188	228 735 791	-3%	29 349 248	31 888 393	9%
Bonus	27 836 149	27 836 149	14 320 777	25 191 185	76%	1 279 163	22 338	-98%
Acting and Post Related Allowances	768 931	768 931	366 992	469 472	28%	35 100	62 092	77%
Non Structured	47 382 530	35 382 530	22 621 846	24 440 470	8%	2 800 433	3 624 694	29%
Standby Allowance	13 259 305	13 259 305	8 852 542	8 492 907	-4%	1 069 959	1 134 734	6%
Travel or Motor Vehicle	11 416 099	11 412 199	6 420 199	5 988 546	-7%	616 993	760 575	23%
Accommodation, Travel and Incidental	42 579	42 579	25 245	35 810	42%	3 018	1 225	-59%
Bargaining Council	148 959	148 959	102 120	216 486	112%	9 675	38 617	299%
Cellular and Telephone	2 610 657	2 625 693	1 582 848	1 458 161	-8%	186 300	214 526	15%
Current Service Cost	3 827 806	5 627 183	-	-	0%	-	-	0%
Essential User	624 175	624 175	416 128	689 123	66%	52 016	77 367	49%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	1 908 096	1 905 368	0%	238 512	223 678	-6%
Group Life Insurance	5 001 446	5 011 385	3 383 050	4 689 456	39%	383 603	582 856	52%
Housing Benefits	2 918 350	2 918 350	1 880 768	1 819 534	-3%	194 353	227 294	17%
Interest Cost	14 894 153	18 380 013	-	-	0%	-	-	0%
Leave Gratuity	6 984 886	6 984 886	4 074 516	-	-100%	291 037	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	2 230 475	-	-	0%	-	-	0%
Medical	27 138 195	27 138 195	17 434 307	17 819 651	2%	1 897 009	2 311 645	22%
Non-pensionable	212 467	212 467	136 997	44 708	-67%	16 898	5 362	-68%
Pension	58 888 632	56 788 632	36 567 509	37 490 753	3%	4 059 028	4 657 951	15%
Scarcity Allowance	764 680	764 680	509 784	544 400	7%	63 723	68 465	7%
Shift Additional Remuneration	5 398 676	4 098 676	2 713 006	2 884 257	6%	344 548	373 160	8%
Structured	2 398 699	2 398 699	1 599 136	1 962 273	23%	199 892	309 398	55%
Unemployment Insurance	2 585 930	2 585 787	1 938 595	1 746 750	-10%	222 659	248 809	12%
Totals	624 463 763	590 885 967	363 043 649	366 625 102	1%	43 313 167	46 833 179	8%

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 253	19 011	17 697	1 397	12 367	11 748	619	5%	17 697
Pension and UIF Contributions		438	-	467	49	396	369	27	7%	467
Medical Aid Contributions		157	-	126	10	87	86	1	2%	126
Motor Vehicle Allowance		2 039	-	720	71	628	544	84	15%	720
Cellphone Allowance		1 929	2 051	1 836	150	1 214	1 224	(10)	-1%	1 836
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		19 815	21 062	20 846	1 676	14 693	13 972	721	5%	20 846
% increase	4		6,3%	5,2%						5,2%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 245	8 316	8 118	667	4 745	5 040	(295)	-6%	8 118
Pension and UIF Contributions		660	719	719	19	191	419	(229)	-55%	719
Medical Aid Contributions		118	125	125	4	39	74	(35)	-47%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	1 324	(1 324)	-100%	1 399
Motor Vehicle Allowance		550	575	571	20	161	338	(177)	-52%	571
Cellphone Allowance		133	146	161	-	20	73	(52)	-72%	161
Housing Allowances		18	19	19	-	-	11	(11)	-100%	19
Other benefits and allowances		104	92	102	0	1	46	(45)	-99%	102
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(452)	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 617	11 392	11 215	710	5 157	7 325	(2 168)	-30%	11 215
% increase	4		18,4%	16,6%						16,6%
Other Municipal Staff										
Basic Salaries and Wages		333 941	373 682	352 666	31 221	223 991	231 149	(7 158)	-3%	352 666
Pension and UIF Contributions		55 262	60 762	58 662	4 888	39 050	38 091	959	3%	58 662
Medical Aid Contributions		25 564	27 013	27 013	2 308	17 780	17 360	420	2%	27 013
Overtime		53 450	68 439	55 139	5 442	37 780	35 787	1 993	6%	55 139
Performance Bonus		-	-	-	-	19	-	19	#DIV/0!	-
Motor Vehicle Allowance		8 923	10 841	10 841	741	5 827	6 082	(255)	-4%	10 841
Cellphone Allowance		1 751	2 465	2 465	215	1 438	1 510	(72)	-5%	2 465
Housing Allowances		2 780	2 899	2 899	227	1 820	1 870	(51)	-3%	2 899
Other benefits and allowances		35 138	36 763	36 763	1 082	33 763	19 794	13 969	71%	36 763
Payments in lieu of leave		1 690	-	-	-	-	-	-	-	-
Long service awards		52	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	22 551	30 208	33 223	-	-	4 075	(4 075)	-100%	33 223
Sub Total - Other Municipal Staff		541 102	613 072	579 671	46 123	381 468	355 718	5 749	2%	579 671
% increase	4		13,3%	7,1%						7,1%
Total Parent Municipality		570 534	645 526	611 732	48 509	381 318	377 015	4 303	1%	611 732
TOTAL SALARY, ALLOWANCES & BENEFITS		570 534	645 526	611 732	48 509	381 318	377 015	4 303	1%	611 732
% increase	4		13,1%	7,2%						7,2%
TOTAL MANAGERS AND STAFF		550 719	624 464	590 886	46 833	366 625	363 044	3 581	1%	590 886

MONTHLY BUDGET STATEMENT FOR FEBRUARY 2023

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	18 704	-	-	550 000	-	-	-	-	550 000
Planning and Development	1 079 687	1 940 413	1 437 845	1 299 523	1 616 909	976 546	1 259 597	2 930 529	1 776 271	1 776 271	1 776 271	2 741 847	20 611 708
Infrastructure Services	156 001 850	104 938 999	132 223 281	99 075 294	104 075 504	133 722 036	90 145 194	100 427 315	144 663 475	121 246 034	121 240 038	155 684 029	1 457 443 049
Community and Protection Services	864 443	12 413 573	12 004 854	20 251 751	9 329 791	18 030 997	19 626 591	19 280 041	14 518 546	14 298 546	14 298 546	9 563 258	164 480 939
Corporate Services	738 571	589 740	806 481	550 955	559 995	882 462	584 030	834 128	971 396	971 396	971 396	1 230 510	9 691 062
Financial Services	133 837 248	36 937 274	34 914 703	35 208 531	36 152 480	56 631 447	37 290 929	35 872 999	39 056 698	38 967 243	38 967 243	26 909 545	550 746 340
Grand Total	292 521 800	156 820 000	181 387 165	150 386 054	151 753 382	210 243 489	148 906 341	159 895 012	200 986 386	177 259 490	177 253 494	196 110 485	2 203 523 098
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	530	2 372 315	1 777 255	3 570 479	3 893 983	1 275 133	4 294 862	1 840 114	1 596 133	1 345 787	1 542 407	2 506 795	26 015 794
Planning and Development	721 547	8 118 684	5 688 898	11 863 577	7 411 942	7 204 601	5 420 723	5 411 522	8 564 896	7 510 494	6 354 544	11 394 906	85 666 334
Infrastructure Services	2 996 500	97 148 134	106 727 040	86 706 441	69 647 874	95 454 218	67 597 168	66 344 313	141 016 900	136 693 970	137 379 663	250 674 628	1 258 386 849
Community and Protection Services	406 099	31 570 657	17 332 902	29 860 702	31 175 817	19 583 597	25 863 060	28 087 540	51 450 005	30 787 630	31 782 090	137 502 072	435 402 172
Corporate Services	4 342 195	13 585 258	13 085 726	15 395 026	15 503 261	9 998 747	10 922 913	9 963 596	26 860 506	17 485 863	18 470 724	65 146 054	220 759 869
Financial Services	109 372	18 611 290	5 791 777	7 671 061	8 834 059	6 840 528	6 062 080	8 120 508	11 942 424	10 780 306	10 203 141	1 533 056	93 433 489
Grand Total	8 576 243	171 406 338	150 403 599	155 067 287	136 466 936	140 356 824	120 160 805	119 767 592	241 430 864	204 604 050	205 732 569	465 691 400	2 119 664 507
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	25 832	11 021	1 350	1 198	-	4 000	-	3 000	-	40 000
Planning and Development	-	-	1 303 059	1 271 445	737 900	1 705 295	452 605	296 904	1 806 324	1 929 823	1 334 133	1 827 793	12 665 281
Infrastructure Services	58 455	1 969 705	15 591 679	28 882 177	12 749 410	37 259 724	3 423 705	10 106 189	32 038 647	26 758 266	23 912 409	103 893 513	296 643 878
Community and Protection Services	-	-	560 557	597 084	354 542	463 789	414 323	725 632	771 713	2 282 563	2 480 464	21 124 106	29 774 773
Corporate Services	-	2 977 433	76 782	8 174 279	2 684 115	4 018 724	267 825	218 772	6 575 164	2 420 500	2 200 000	8 094 615	37 708 209
Financial Services	-	18 402	24 928	49 809	-	-	1 109	-	18 504	18 504	18 505	1 727 239	1 877 000
Grand Total	58 455	4 965 540	17 557 005	39 000 625	16 536 989	43 448 882	4 560 764	11 347 496	41 214 352	33 409 656	29 948 511	136 660 865	378 709 141