



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

DECEMBER 2022



MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for December 2022 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 December 2022.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 16 January 2022

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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	464 483 073	2 105 188 994	2 106 906 780
Plan to Date (SDBIP)	185 642 519	906 014 144	1 093 717 753
Actual	121 567 496	762 279 002	1 103 939 458
Variance to SDBIP	(64 075 023)	(143 735 142)	10 221 705
Year to date % Variance to SDBIP	-34,52%	-15,86%	0,93%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M06 December

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	421 969	438 941	438 941	31 261	262 732	253 049	9 683	4%	438 941
Service charges	1 090 198	1 227 651	1 227 651	84 706	590 325	621 261	(30 936)	-5%	1 227 651
Investment revenue	18 770	20 397	20 397	3 590	18 942	10 199	8 743	86%	20 397
Transfers and subsidies	196 208	213 380	216 505	55 805	136 524	107 594	28 930	27%	216 505
Other own revenue	192 277	203 412	203 412	21 868	95 417	101 614	(6 197)	-6%	203 412
Total Revenue (excluding capital transfers and contributions)	1 919 424	2 103 783	2 106 907	197 231	1 103 941	1 093 718	10 223	1%	2 106 907
Employee costs	550 719	624 464	626 756	41 506	272 623	307 529	(34 905)	-11%	626 756
Remuneration of Councillors	19 815	21 062	21 062	2 286	11 341	10 531	810	8%	21 062
Depreciation & asset impairment	213 746	213 118	213 118	-	-	102 210	(102 210)	-100%	213 118
Finance charges	44 332	67 799	67 799	24 058	24 058	6 373	17 684	277%	67 799
Materials and bulk purchases	604 031	634 794	634 634	44 546	283 184	269 485	13 699	5%	634 634
Transfers and subsidies	13 364	14 355	17 838	334	13 062	14 258	(1 195)	-8%	17 838
Other expenditure	480 655	526 472	523 981	27 628	158 009	195 629	(37 620)	-19%	523 981
Total Expenditure	1 926 662	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-16%	2 105 189
Surplus/(Deficit)	(7 239)	1 718	1 718	56 874	341 664	187 704	153 960	82%	1 718
Transfers and subsidies - capital (monetary allocation)	92 495	120 030	134 761	12 993	35 116	60 703	(25 587)	-42%	134 761
Contributions & Contributed assets	30 746	33 000	33 000	20	4 054	16 500	(12 446)	-75%	33 000
Surplus/(Deficit) after capital transfers & contributions	116 002	154 747	169 479	69 887	380 834	264 906	115 928	44%	169 479
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	116 002	154 747	169 479	69 887	380 834	264 906	115 928	44%	169 479
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Capital transfers recognised	94 873	132 483	154 827	13 290	37 585	56 521	(18 936)	-34%	154 827
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	165 124	20 201	43 400	83 457	(40 058)	-48%	165 124
Internally generated funds	116 481	136 790	144 532	9 958	40 583	45 664	(5 082)	-11%	144 532
Total sources of capital funds	340 120	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Financial position									
Total current assets	1 522 415	644 346	610 164		1 769 549				610 164
Total non current assets	6 021 122	6 274 346	6 329 556		6 099 925				6 329 556
Total current liabilities	1 221 670	339 918	346 214		1 180 054				346 214
Total non current liabilities	790 133	877 341	877 341		789 558				877 341
Community wealth/Equity	5 517 696	5 701 434	5 716 165		5 504 371				5 716 165
Cash flows									
Net cash from (used) operating	1 271 617	348 204	345 194	192 624	796 203	(63 186)	(859 389)	1360%	(152 235)
Net cash from (used) investing	(45 347)	(409 273)	(464 483)	-	(1 694)	(411 316)	(409 622)	100%	(895 519)
Net cash from (used) financing	(121 845)	92 883	92 883	-	-	92 961	92 961	100%	162 961
Cash/cash equivalents at the month/year end	1 438 508	249 508	209 029	-	794 509	(146 106)	(940 615)	644%	(874 793)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	82 331	6 182	5 550	246 938	-	-	-	-	341 001
Creditors Age Analysis									
Total Creditors	17 934	-	-	-	-	-	-	-	17 934

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

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

Table C2: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure in the standard classifications which are the government finance statistics functions and sub-functions. The main functions are Governance and Administration; Community and Public safety; Economic and Environmental services; and Trading Services.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

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	-	19	-	19	#DIV/0!	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 461	22 399	25 165	977	8 351	11 998	(3 647)	-30,4%	25 165
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 526 938	133 722	724 037	765 884	(41 847)	-5,5%	1 526 938
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 077	170 719	175 338	18 031	72 895	86 154	(13 258)	-15,4%	175 338
Vote 5 - CORPORATE SERVICES		5 787	11 657	11 677	882	4 128	5 828	(1 700)	-29,2%	11 677
Vote 6 - FINANCIAL SERVICES		508 718	535 000	535 000	56 631	333 682	301 057	32 624	10,8%	535 000
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 951 068	2 256 812	2 274 668	210 243	1 143 112	1 170 921	(27 809)	-2,4%	2 274 668
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		21 519	27 432	27 982	1 275	12 890	11 329	1 561	13,8%	27 982
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 884	87 865	87 865	7 205	41 009	41 796	(787)	-1,9%	87 865
Vote 3 - INFRASTRUCTURE SERVICES		1 171 076	1 258 869	1 258 869	95 454	458 680	514 587	(55 907)	-10,9%	1 258 869
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 488	419 003	421 558	19 584	129 930	198 056	(68 126)	-34,4%	421 558
Vote 5 - CORPORATE SERVICES		183 253	210 683	210 703	9 999	71 910	94 615	(22 705)	-24,0%	210 703
Vote 6 - FINANCIAL SERVICES		93 432	98 213	98 213	6 841	47 858	45 631	2 227	4,9%	98 213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 926 651	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-15,9%	2 105 189
Surplus/ (Deficit) for the year	2	24 417	154 747	169 479	69 887	380 834	264 906	115 928	43,8%	169 479

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning 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 DECEMBER 2022

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		421 969	438 941	438 941	31 261	262 732	253 049	9 683	4%	438 941
Service charges - electricity revenue		756 431	846 763	846 763	52 495	401 463	438 990	(37 526)	-9%	846 763
Service charges - water revenue		146 830	176 783	176 783	16 967	84 187	73 216	10 971	15%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 355	54 469	56 224	(1 754)	-3%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 890	50 206	52 832	(2 626)	-5%	94 971
Rental of facilities and equipment		12 173	15 538	15 538	745	4 567	7 769	(3 202)	-41%	15 538
Interest earned - external investments		18 770	20 397	20 397	3 990	18 942	10 199	8 743	86%	20 397
Interest earned - outstanding debtors		12 859	11 391	11 391	1 702	8 907	5 604	3 303	59%	11 391
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	15 406	58 642	62 478	(3 836)	-6%	124 955
Licences and permits		7 809	5 934	5 934	378	3 990	2 967	1 023	34%	5 934
Agency services		3 020	4 281	4 281	175	1 474	2 141	(666)	-31%	4 281
Transfers and subsidies		196 208	213 380	216 505	55 805	136 524	107 594	28 930	27%	216 505
Other revenue		33 089	41 313	41 313	3 461	17 835	20 656	(2 822)	-14%	41 313
Gains		394	-	-	-	2	-	2	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 919 424	2 103 783	2 106 907	197 231	1 103 941	1 093 718	10 223	1%	2 106 907
Expenditure By Type										
Employee related costs		550 719	624 464	626 756	41 506	272 623	307 529	(34 905)	-11%	626 756
Remuneration of councillors		19 815	21 062	21 062	2 286	11 341	10 531	810	8%	21 062
Debt impairment		84 985	97 842	97 842	6 279	6 648	48 950	(42 302)	-86%	97 842
Depreciation & asset impairment		213 746	213 118	213 118	-	-	102 210	(102 210)	-100%	213 118
Finance charges		44 332	67 799	67 799	24 058	24 058	6 373	17 684	277%	67 799
Bulk purchases - electricity		528 012	551 412	551 412	37 234	252 243	242 625	9 618	4%	551 412
Inventory consumed		76 020	83 382	83 221	7 312	30 940	26 859	4 081	15%	83 221
Contracted services		208 314	269 226	263 275	12 075	75 734	85 178	(9 444)	-11%	263 275
Transfers and subsidies		13 364	14 355	17 838	334	13 062	14 258	(1 195)	-8%	17 838
Other expenditure		186 769	159 403	162 865	9 274	75 630	61 501	14 129	23%	162 865
Losses		587	-	-	-	(2)	-	(2)	#DIV/0!	-
Total Expenditure		1 926 662	2 102 065	2 105 189	140 357	762 277	906 014	(143 737)	-16%	2 105 189
Surplus/(Deficit)		(7 239)	1 718	1 718	56 874	341 664	187 704	153 960	0	1 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		92 495	120 030	134 761	12 993	35 116	60 703	(25 587)	(0)	134 761
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		30 696	33 000	33 000	20	4 054	16 500	(12 446)	(0)	33 000
Transfers and subsidies - capital (in-kind - all)		50	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		116 002	154 747	169 479	69 887	380 834	264 906			169 479
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		116 002	154 747	169 479	69 887	380 834	264 906			169 479
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		116 002	154 747	169 479	69 887	380 834	264 906			169 479
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		116 002	154 747	169 479	69 887	380 834	264 906			169 479

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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 31 December 2022. It should be noted that the figures relate to billed revenue and not cash collected.

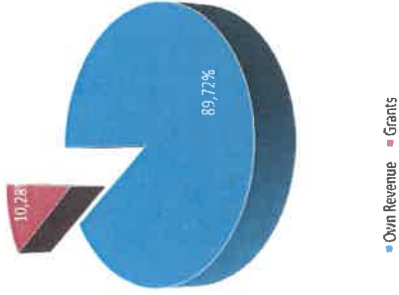
Operating Revenue by Source:

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	438 941 448	253 049 058	262 732 492	9 683 434	4%	30 944 890	31 260 836	315 946	1%
Service charges - electricity revenue	846 763 143	846 763 143	438 989 720	401 463 487	(37 526 233)	-9%	48 227 930	52 494 981	4 267 051	9%
Service charges - water revenue	176 782 707	176 782 707	73 216 160	84 187 076	10 970 916	15%	14 039 551	16 967 171	2 927 620	21%
Service charges - sanitation revenue	109 133 951	109 133 951	56 223 646	54 469 139	(1 754 487)	-3%	8 441 570	8 354 599	(86 971)	-1%
Service charges - refuse revenue	94 971 363	94 971 363	52 831 867	50 205 594	(2 626 273)	-5%	6 951 024	6 889 597	(61 427)	-1%
Rental of facilities and equipment	15 537 894	15 537 894	7 768 956	4 567 420	(3 201 536)	-41%	1 294 826	744 956	(549 870)	-42%
Interest earned - external investments	20 397 326	20 397 326	10 198 662	18 941 943	8 743 281	86%	1 699 777	3 590 040	1 890 263	111%
Interest earned - outstanding debtors	11 391 237	11 391 237	5 603 696	8 906 539	3 302 843	59%	956 991	1 702 242	745 251	78%
Fines, penalties and forfeits	124 955 174	124 955 174	62 477 592	58 641 966	(3 835 626)	-6%	10 412 932	15 406 330	4 993 398	48%
Licences and permits	5 934 010	5 934 010	2 967 012	3 990 269	1 023 257	34%	494 502	378 186	(116 316)	-24%
Agency services	4 281 368	4 281 368	2 140 686	1 474 433	(666 253)	-31%	356 781	175 329	(181 452)	(1)
Transfers and subsidies	213 380 350	216 504 534	107 594 360	136 524 298	28 929 938	27%	18 214 060	55 805 062	37 591 002	206%
Other revenue	41 312 625	41 312 625	20 656 338	17 834 782	(2 821 556)	-14%	3 442 723	3 461 263	18 540	1%
Gains on disposal of PPE	-	-	-	-	-	0%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 106 906 780	1 093 717 753	1 103 939 458	10 221 705	1%	145 477 557	197 230 592	51 753 035	36%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

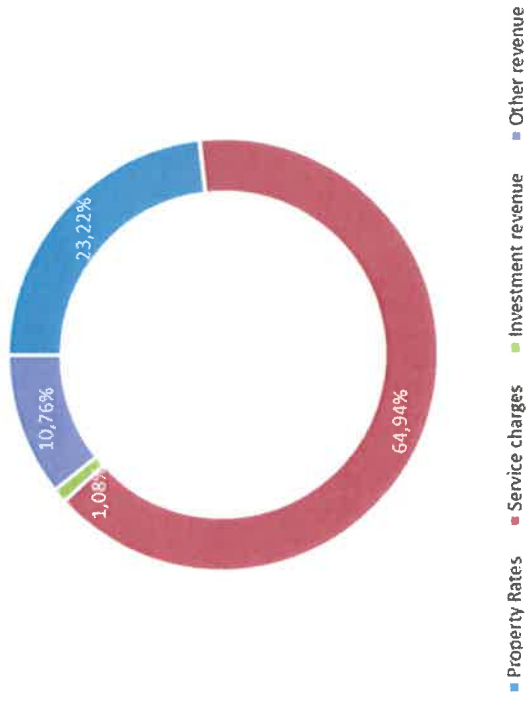
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly of service charges at 89.72% per cent of the R1 890 402 246 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 under performance of R9 683 434 for property rates when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

3.2 Service charges - electricity revenue

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

3.3 Service charges - water revenue

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

3.4 Service charges - sanitation revenue

The municipality has billed R1 754 487 less sanitation charges than initially anticipated. The largest under performances were noted for general sanitation charges (R1 754 389). Considering the consumption over the past 6 months of the current financial year, the average consumption over the last 6 months of the past 4 financial years (R7 497 544) as well as the tariff increase of 6%, the current budget of R114 485 332 is deemed

attainable. It is recommended that the budget not be adjusted during the Mid-year adjustment budget process.

3.5 Service charges - Refuse revenue

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

3.6 Interest Earned- External Investments

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

3.7 Interest earned – outstanding debtors

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

3.8 Fines, penalties and forfeits

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

3.9 Licences and permits

An over performance is noted for licences and permits to the amount of R1 023 257. The over performance is due to more licences and permit renewals as well as more accompanying applications being received than initially anticipated. Considering the

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

actuals generated over the past 4 financial years (average: R5 620 661) and a monthly average over the past 6 months of the current financial year (R665 045), the current budget of R5 934 010 is deemed as attainable. No adjustment to the budget is recommended during the Mid-year adjustment budget process.

3.10 Rental of facilities and equipment

An under performance is noted for the Rental of facilities and equipment to the amount of R3 201 536. Considering the average of the actuals generated over the past three (3) financial years amounting to R11 150 870 and the average monthly revenue (R761 237), the current budget of R15 537 894 is deemed unattainable. It is recommended that the budget be reduced by R5 439 211 during the mid-year adjustment process.

3.11 Transfers and subsidies

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

3.12 Other revenue

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

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

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

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

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

- Sales of Goods and Rendering of Services: Parking Fees

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

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 December 2022.

Operating Expenditure (Per Directorate):

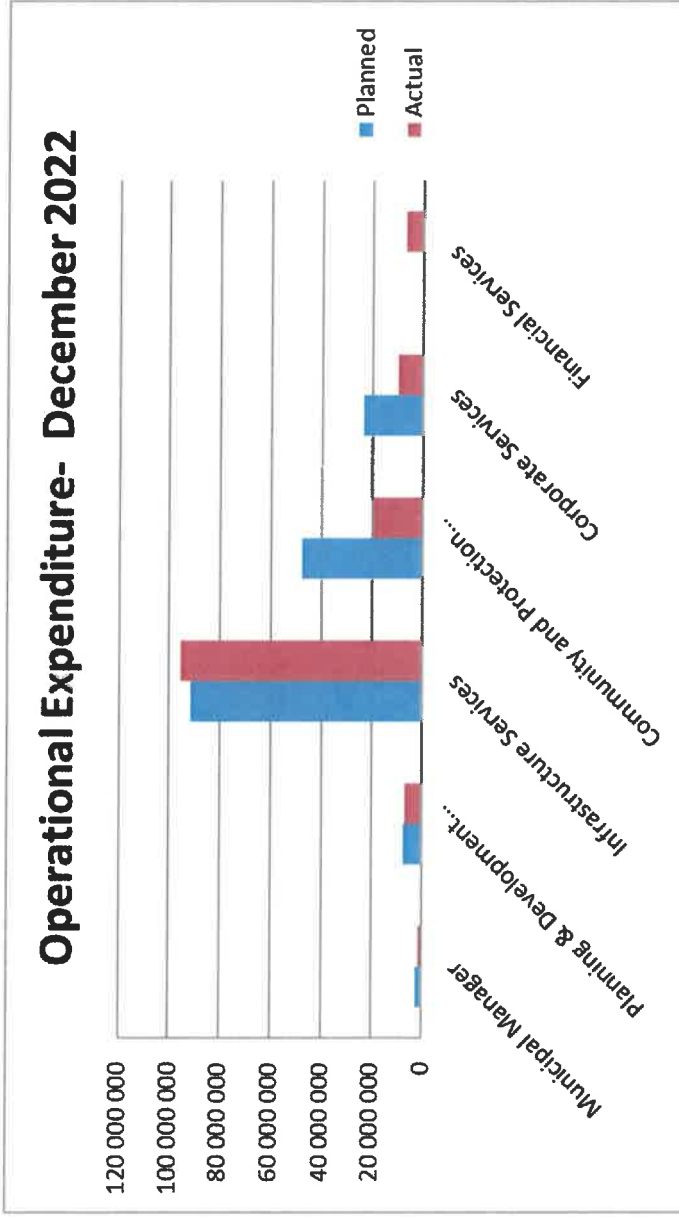
Directorate	Original Budget	Adjusted Budget
Municipal Manager	27 432 083	27 982 083
Planning & Development Services	74 667 884	87 864 603
Infrastructure Services	1 258 869 331	1 258 869 331
Community and Protection Services	430 825 516	421 557 544
Corporate Services	210 683 035	210 702 801
Financial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

	Year To Date	
	Planned	Actuals
	11 329 161	12 889 696
	41 796 491	41 009 249
	514 587 178	458 680 207
	198 055 510	129 929 775
	94 615 114	71 910 213
	45 630 690	47 859 862
	906 014 144	762 279 002

	December 2022	
	Planned	Actuals
	2 514 448	1 275 133
	7 576 434	7 204 601
	91 814 827	95 454 218
	48 019 429	19 563 597
	23 489 269	9 998 747
	8 152 836	6 840 528
	181 567 243	140 356 824

	December Variance (Actual - Plan)	Variance %
	(1 239 315)	-49%
	(371 833)	-5%
	3 639 391	4%
	(28 435 832)	-59%
	(13 490 522)	-57%
	(983 983)	-13%
	(40 882 094)	-23%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

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

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

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

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

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

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

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

4.1.4 Expenditure: Contracted Services: Contractors: Event Promoters

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

4.2 Infrastructure Services

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

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

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

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

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

4.2.3 Expenditure: Contracted Services: Outsourced Services: Refuse Removal

The user department planned to spend R4 041 754 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R9 166 742. The user department indicated that additional funds would be required for the crushing of builder's rubble, haulage and disposal. The budget will be increased with R6 000 000 during the mid-year adjustment budget process.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

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

4.2.5 Expenditure: Operational Cost: Uniform and Protective Clothing

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

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R198 025 510 of the amended budget. The year-to-date actual expenditure incurred amounted to R129 929 775 which resulted in an underperformance of R68 125 735. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Security Services

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

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

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

4.3.3 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services (PARKS AND SIDEWALKS: STELLENBOSCH)

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

4.3.4 Expenditure: Contracted Services: Contractors: Forestry

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

4.4 Corporate Services

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

4.4.1 Expenditure: Operational Cost: Communication: Cellular Expenditure

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

4.4.2 Expenditure: Operational Cost: Bargaining Council

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

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

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

4.4.4 Expenditure: Operational Cost: Workmen's Compensation Fund

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

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

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

4.5 Financial Services

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

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

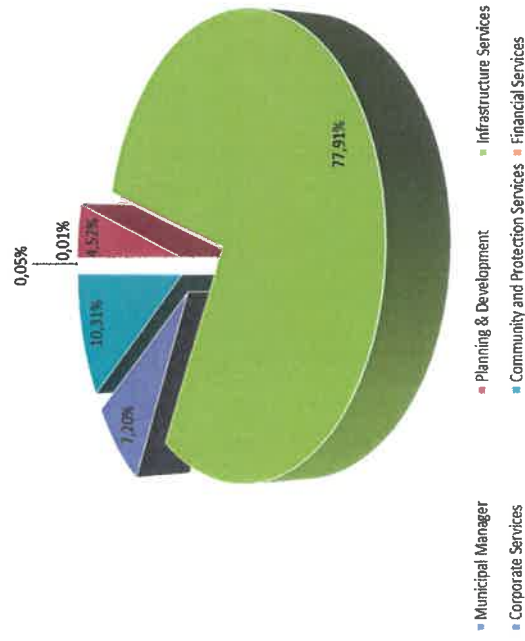
The user department planned to spend R3 567 505 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

5 Capital Expenditure

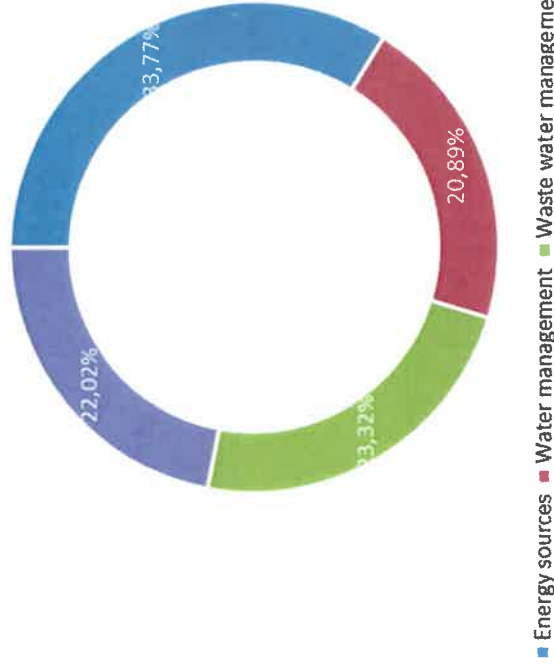
Stellenbosch municipality vested most of the 2022/23 capital budget in trading services (R274 577 803 or 59.11 per cent of the R464 483 073 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Energy sources infrastructure (R92 721 341 or 33.77 per cent of the R274 577 803 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 December 2022.

Directorate	Amended Budget	Capital Expenditure						Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments + Provisional		
Municipal Manager	40 000	30 000	38 203	2 548	-	40 751	101,88%	
Planning & Development Services	20 976 380	3 695 505	5 017 699	5 151 062	196 995	10 365 756	49,42%	
Infrastructure Services	361 886 172	158 587 321	96 511 150	74 415 554	10 823 002	181 749 705	50,22%	
Corporate Services	47 889 208	14 764 004	17 931 334	9 076 138	42 261	27 049 733	56,48%	
Community and Protection Services	33 441 312	8 371 202	1 975 972	4 120 115	523 561	6 619 649	19,79%	
Financial Services	250 000	194 487	93 139	1 109	18 767	113 015	45,21%	
TOTALS	464 483 073	185 642 519	121 567 496	92 766 527	11 604 585	225 938 609	46,14%	

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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) - M06 December

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	1	38	30	8	27%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	20 712	1 705	4 849	3 647	1 201	33%	20 712
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	361 586	37 260	96 511	158 587	(62 076)	-39%	361 586
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	29 622	248	1 673	7 314	(5 640)	-77%	29 622
Vote 5 - CORPORATE SERVICES		10 572	36 700	41 750	3 567	17 436	13 864	3 572	26%	41 750
Vote 6 - FINANCIAL SERVICES		-	250	250	-	93	194	(101)	-52%	250
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	106 089	402 143	453 961	42 781	120 600	183 637	(63 037)	-34%	453 961
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	284	-	169	48	121	252%	284
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	300	-	-	-	-	-	300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	3 819	216	303	1 057	(755)	-71%	3 819
Vote 5 - CORPORATE SERVICES		12 938	5 200	6 139	451	496	900	(404)	-45%	6 139
Vote 6 - FINANCIAL SERVICES		381	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	234 080	7 130	10 522	667	957	2 005	(1 038)	-52%	10 522
Total Capital Expenditure	3	340 170	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	48 179	4 020	18 063	14 988	3 074	21%	48 179
Executive and council		43	40	40	1	38	30	8	27%	40
Finance and administration		23 892	42 150	48 139	4 019	18 024	14 958	3 066	20%	48 139
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		45 072	34 292	41 420	837	3 827	7 549	(3 722)	-49%	41 420
Community and social services		2 259	8 880	11 608	14	80	359	(279)	-78%	11 608
Sport and recreation		39 350	6 677	7 565	227	325	1 932	(1 607)	-83%	7 565
Public safety		16 388	3 550	5 528	78	845	3 800	(2 755)	-77%	5 528
Housing		(12 925)	15 185	16 720	519	2 577	1 658	919	55%	16 720
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 898	93 005	94 306	11 206	30 363	38 439	(8 076)	-21%	94 306
Planning and development		35 592	21 350	27 125	2 028	7 418	14 029	(6 611)	-47%	27 125
Road transport		71 783	64 135	58 639	9 066	22 252	21 960	292	1%	58 639
Environmental protection		(13 478)	7 520	8 542	111	683	2 450	(1 757)	-72%	8 542
Trading services		177 266	239 786	280 578	27 386	69 315	124 666	(55 351)	-44%	280 578
Energy sources		65 135	77 471	95 693	3 792	13 965	39 564	(25 600)	-65%	95 693
Water management		38 226	46 689	58 302	16 456	24 898	27 671	(2 772)	-10%	58 302
Waste water management		67 777	57 300	66 108	7 043	29 632	33 501	(3 869)	-12%	66 108
Waste management		6 128	58 345	60 475	95	820	23 930	(23 110)	-97%	60 475
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	340 170	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483
Funded by:										
National Government		66 852	90 810	99 192	11 600	31 504	38 421	(6 918)	-18%	99 192
Provincial Government		25 643	29 220	35 569	896	4 248	11 737	(7 489)	-64%	35 569
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 066	794	1 833	6 363	(4 529)	-71%	20 066
Transfers recognised - capital	5	94 873	132 483	154 827	13 290	37 585	56 521	(18 936)	-34%	154 827
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	6	128 766	140 000	165 124	20 201	43 400	83 457	(40 058)	-48%	165 124
Internally generated funds		116 481	136 790	144 532	9 958	40 583	45 664	(5 082)	-11%	144 532
Total Capital Funding		340 120	409 273	464 483	43 449	121 567	185 643	(64 075)	-35%	464 483

Capital Expenditure Variance Report

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

5.1 Planning and Development

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

5.1.1 Establishment of the Kayamandi Informal Trading Area

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

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

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

5.1.3 Jamestown: Housing

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

5.2 Community and Protection Services

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

5.2.1 Specialized equipment: Urban Forestry

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

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

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

5.2.3 Specialized Vehicles: Workshop

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

5.2.4 Re-Surface of Netball/Tennis Courts

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

5.3 Infrastructure Services

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

5.3.1 Laterra Substation

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

5.3.2 Landfill Gas to Energy

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

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

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

5.3.4 Kayamandi: Zone O (±711 services)

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

5.3.5 Expansion of the landfill site (New cells)

The user department planned to spend R20 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R75 853. Orders to the amount of

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

R753 070 have been loaded onto the financial system. This is a multi-year project. The Department of Economic Affairs and Development Planning required a new Waste Management license process to be followed which has delayed the commencement of the project. The project is in the planning phase and will continue into the next financial year. The budget will be decreased with approximately R30 600 000 during the Mid-year adjustment budget process.

5.3.6 Bridge Construction

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

5.3.7 New Reservoir & Pipeline: Vlottenburg

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

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

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

5.4 Corporate Services

The Directorate planned to spend R14 764 004 of the amended budget. The year-to-date actual expenditure incurred amounted to R17 931 334. This resulted in an overperformance of R3 167 239. The projects that attributed to the underperformance are as follows:

5.4.1 Upgrading of New Office Space: Ryneveld Street

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

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

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	December		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%		41 771 934,24		(20 000 000,00)	20 000 000,00	414 828,58	2 489 627,27	64 261 521,51
20-8031-5300	A#5300	FIXED / 5 MTHS	5,580%	19-Aug-22	40 611 506,85			(40 917 260,27)	305 753,42	305 753,42	0,00
20-8065-2148	A#2148	FIXED/6 MTHS	7,490%	15-Feb-23				100 000 000,00	677 178,08	2 257 260,27	102 257 260,27
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	14-Apr-23				50 000 000,00	357 123,29	887 397,26	50 887 397,26
					82 383 441,09		- 20 000 000,00	129 082 739,73	1 449 129,95	5 940 038,23	217 406 179,05
	NEDBANK										
03/7881123974/...024	N#024	FIXED / 12 MTHS	5,800%	12-Oct-22	83 330 630,14			(84 640 000,00)		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				128 704,17	763 921,54	19 866 921,13
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23				100 000 000,00	768 630,14	1 983 561,64	101 983 561,64
					183 783 985,90		-	(67 100 054,79)	897 334,31	5 166 551,67	121 850 482,77
	STANDARD BANK										
258489367-035	S#035	FIXED 12 MNTHS	7,725%	21-Jun-23	81 126 949,40				565 294,57	3 169 075,60	84 296 025,00
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				50 000 000,00	330 000,00	820 000,00	50 820 000,00
					81 126 949,40		-	48 820 136,99	895 294,57	5 168 938,61	135 116 025,00
INVESTMENT TOTAL					347 294 376,39	-	(20 000 000,00)	110 802 821,92	3 241 758,83	16 275 528,51	474 372 686,82

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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 ACCOU	Deposits - Ban	12/10/2022	415	4,20%	83 847	(20 000)	64 262
N#024		1Y	Deposits - Ban	12/10/2022	-	5,80%	-	-	-
A#5300		5M	Deposits - Ban	19/08/2022	-	5,58%	-	-	-
N#025		6M	Deposits - Ban	22/09/2022	-	6,10%	-	-	-
N#026		1Y	Deposits - Ban	21/06/2023	129	7,95%	19 738	-	19 867
S#035		1Y	Deposits - Ban	21/06/2023	565	7,73%	83 731	-	84 296
S#036		1Y	Deposits - Ban	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Ban	15/02/2023	677	7,49%	101 580	-	102 257
A#0884		6M	Deposits - Ban	14/04/2023	357	7,90%	50 530	-	50 887
N#028		1Y	Deposits - Ban	13/10/2023	769	9,05%	101 215	-	101 984
S#037		2M	Deposits - Ban	11/01/2023	330	7,30%	50 490	-	50 820
									-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				3 242		491 131	(20 000)	474 373

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

8 Borrowings

Lending Institution	Balance 1/12/2022	Received December 2022	Interest Capitalised December 2022	Capital Repayments December 2022	Balance 31/12/2022	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	11 253 174	-	-	1 532 065	9 721 110	11,10%	
DBSA@ 10.25%	35 664 655	-	-	3 509 734	32 154 921	10,25%	
DBSA @ 9.74%	70 969 212	-	-	3 084 775	67 874 437	9,74%	
NEBANK @ 9.70%	133 208 607	-	-	6 525 178	126 683 429	9,70%	
NEBANK @ 8.8%	100 360 533	-	-	3 598 015	96 762 518	6,73%	
STANDARD BANK @ 11.00%	144 000 000	-	-	4 112 743	139 887 257	11,00%	
TOTAL	495 446 181	-	-	22 362 510	473 083 671		

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	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 ALLOCATIONS SPENT TO DATE	CONDITIONS MET (GRAP 23 JOURNAL)
Unconditional Grant: Equitable Share	179 634 000	-	179 634 000	-	125 489 000	-	24 744 170	4 406 270	59 279 000	-	100 744 830	19,72%	13,77%	-
Grand Total (Unconditional Grants)	179 634 000	-	179 634 000	-	125 489 000	-	24 744 170	4 406 270	59 279 000	-	100 744 830	19,72%	19,72%	-
EPWP Integrated Grant for Municipalities	4 928 000	-	4 928 000	-	3 450 000	-	1 390 265	-	-	-	2 059 735	40,30%	28,21%	1 330 265
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	-	278 739	185 826	-	-	1 271 261	17,98%	17,98%	278 739
Integrated National Electrification Programme (Municipal)	28 350 000	8 382 170	36 732 170	-	25 000 000	-	2 002 715	2 002 715	-	-	30 422 740	8,87%	8,06%	2 959 430
Integrated Urban Development Grant	65 747 000	-	65 747 000	-	39 447 000	-	28 847 088	9 597 135	13 147 000	-	10 599 912	73,13%	43,88%	18 986 342
Community Development Workers Operational Support Grant	38 000	-	38 000	-	-	-	9 004	7 604	-	-	9 004	0,00%	23,69%	9 004
Library Services: Conditional Grant	14 112 000	3 873 630	17 985 630	-	9 408 000	-	4 270 116	630 885	-	-	9 011 514	32,15%	23,74%	-
Human Settlements Development Grant	15 040 000	1 518 379	16 558 379	10 147 043	10 760 482	6 973 557	6 621 795	-	-	-	4 489 977	53,93%	39,99%	6 621 795
Informal Settlements Upgrading Partnership Grant: Provincial	20 850 000	1 765 534	22 615 534	2 334 804	-	-	3 358 527	462 523	-	-	3 927 797	190,23%	14,85%	-
Title Deeds Restoration Grant	-	939 830	939 830	-	-	-	-	-	-	939 830	939 830,16	100,00%	0,00%	-
Municipal Accreditation and Capacity Building Grant	256 000	161 278	417 278	-	-	-	118 450	-	-	161 278	42 828	173,44%	28,39%	118 450
Financial Management Capacity Building Grant	-	19 766	19 766	-	-	-	-	-	-	-	19 766,00	100,00%	0,00%	-
Maintenance and Construction of Transport Infrastructure	495 000	19 766	514 766	4 950 000	-	-	486 685	453 204	-	-	4 941 685	0,00%	96,32%	486 685
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPJU)	-	-	-	-	-	-	-	-	-	771 499	1 000 000	77,15%	0,00%	-
Cape Winelands District Grant	500 000	1 000 000	1 500 000	-	-	-	484 000	484 000	-	-	-	100,00%	49,19%	-
Western Cape Financial Management Support Grant	-	484 000	484 000	-	-	-	-	-	-	-	550 000	0,00%	0,00%	-
Western Cape Municipal Energy Resilience Grant (WC MEFR)	-	550 000	550 000	-	-	-	-	-	-	-	640 000	0,00%	0,00%	-
Safety Initiative Implementation-whole of society approach (WOSA)	1 680 000	1 680 000	3 360 000	-	640 000	-	-	-	-	-	-	0,00%	0,00%	-
Cape Winelands District Community safety	115 000	-	115 000	-	-	-	-	-	-	-	-	0,00%	0,00%	-
Cape Winelands Disaster Grant	-	146 959	146 959	-	-	-	-	-	-	-	-	0,00%	0,00%	-
Development of Sport and Recreational Facilities	220 000	146 959	366 959	-	-	-	-	-	-	-	146 959	0,00%	0,00%	-
Housing consumer education	-	68 010	68 010	-	-	-	-	-	-	68 010	68 010	100,00%	0,00%	-
Khaya Lam Free Market Foundation	-	102 000	102 000	-	-	-	-	-	-	-	102 000	100,00%	0,00%	-
Grand total (Conditional Grants)	153 891 000	19 011 556	172 902 556	17 431 847	90 255 482	6 973 557	48 824 099	13 823 892	13 147 000	1 940 617	43 506 093	46,46%	54,10%	30 860 710

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	164 684	186 112	186 112	59 279	134 336	3 239	131 097	4047,5%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	59 279	129 336	-	129 336	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	-	3 450	2 464	986	40,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	775	775	100,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	1 644	(1 644)	-100,0%	3 287
Provincial Government:		26 899	30 371	30 371	-	10 086	11 740	(1 654)	-14,1%	23 481
Library Services: Conditional Grant		11 144	14 112	14 112	-	9 408	7 056	2 352	33,3%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	-	128	(128)	-100,0%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	6 890	-	-	-	-	-	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	-	248	(248)	-100,0%	495
Specify (Add grant description)		250	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	38	19	19	100,0%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	640	845	(205)	-24,3%	1 690
District Municipality:		984	500	515	-	-	250	(250)	-100,0%	515
Cape Winelands District Grant 2		984	500	500	-	-	250	(250)	-100,0%	500
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	-	115
Other grant providers:		675	-	-	12	203	-	203	#DIV/0!	-
Private Enterprises		656	-	-	12	203	-	203	#DIV/0!	-
Public Corporations		18	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	193 242	216 963	217 098	59 291	144 625	15 229	129 396	849,6%	30 574
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	13 147	51 300	45 405	5 895	13,0%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	-	25 000	14 175	10 825	76,4%	28 350
Integrated Urban Development Grant		53 094	62 460	62 460	13 147	26 300	31 230	(4 930)	-15,8%	62 460
Provincial Government:		17 382	29 660	29 660	-	2 963	14 720	(11 757)	-79,9%	29 440
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		220	220	220	-	-	-	-	-	-
Human Settlements Development Grant		7 078	8 150	8 150	-	2 963	4 075	(1 112)	-27,3%	8 150
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 310	440	440	-	-	220	(220)	-100,0%	440
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		7 674	20 850	20 850	-	-	10 425	(10 425)	-100,0%	20 850
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93 876	120 470	120 470	13 147	54 263	60 125	(5 862)	-9,7%	120 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	287 118	337 453	337 568	72 438	198 888	75 354	123 533	163,9%	150 824

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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

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WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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	384 290 003	189 425 820	164 134 254	-13%	31 828 706	27 192 956	-15%
Bonus	27 836 149	27 836 149	11 930 315	25 157 099	111%	1 200 270	213 007	-82%
Acting and Post Related Allowances	768 931	768 931	293 005	368 192	26%	44 400	43 975	-1%
Non Structured	47 382 530	47 382 530	23 794 438	17 695 432	-26%	3 938 593	3 188 835	-19%
Standby Allowance	13 259 305	13 259 305	6 676 453	6 295 141	-6%	1 107 489	1 054 783	-5%
Travel or Motor Vehicle	11 416 099	11 416 099	4 985 830	4 481 238	-10%	829 779	772 096	-7%
Accommodation, Travel and Incidental	35 784	35 784	15 055	25 973	-100%	2 982	3 269	-100%
Bargaining Council	148 959	148 959	84 012	140 159	67%	12 836	23 141	80%
Cellular and Telephone	2 610 657	2 610 657	1 246 185	1 027 464	-18%	204 963	171 485	-16%
Current Service Cost	3 827 806	3 827 806	1 913 904	-	0%	318 984	-	-100%
Essential User	624 175	624 175	312 096	525 208	68%	52 016	85 630	65%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	1 431 072	1 458 013	2%	238 512	227 922	-4%
Group Life Insurance	5 001 446	5 001 446	2 591 600	3 520 802	36%	429 612	590 603	37%
Housing Benefits	2 918 350	2 918 350	1 450 052	1 364 485	-6%	241 186	227 294	-6%
Interest Cost	14 894 153	14 894 153	7 447 074	-	0%	1 241 179	-	0%
Leave Gratuity	6 984 886	6 984 886	3 492 442	-	0%	1 164 147	-	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	4 500 771	2 250 384	-	-100%	375 064	-	0%
Medical	27 138 195	27 138 195	13 417 219	13 186 074	-2%	2 220 649	2 201 495	-1%
Non-pensionable	212 467	212 467	102 942	33 593	-67%	17 157	5 783	-66%
Pension	58 888 632	58 888 632	28 902 907	28 159 728	-3%	4 788 425	4 718 440	-1%
Scarcity Allowance	764 680	764 680	382 338	407 698	7%	63 723	68 129	7%
Shift Additional Remuneration	5 398 676	5 398 676	2 699 340	2 168 071	-20%	449 890	357 627	-21%
Structured	2 398 699	2 398 699	1 199 352	1 228 659	2%	199 892	155 402	-22%
Unemployment Insurance	2 592 725	2 592 725	1 485 082	1 246 192	-16%	245 729	203 655	-17%
Totals	624 463 763	626 756 223	307 528 917	272 623 474	-11%	51 216 183	41 505 526	-19%

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

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)	1									
Basic Salaries and Wages		15 253	19 011	19 011	2 003	9 574	9 505	69	1%	19 011
Pension and UIF Contributions		438	-	-	49	299	-	299	#DIV/0!	-
Medical Aid Contributions		157	-	-	10	67	-	67	#DIV/0!	-
Motor Vehicle Allowance		2 039	-	-	73	486	-	486	#DIV/0!	-
Cellphone Allowance		1 929	2 051	2 051	150	915	1 026	(110)	-11%	2 051
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		19 815	21 062	21 062	2 286	11 341	10 531	810	8%	21 062
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 245	8 316	8 316	667	3 410	3 803	(392)	-10%	8 316
Pension and UIF Contributions		660	719	719	19	153	196	(43)	-22%	719
Medical Aid Contributions		118	125	125	4	31	37	(5)	-15%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	1 287	(1 287)	-100%	1 399
Motor Vehicle Allowance		550	575	575	20	121	156	(35)	-22%	575
Cellphone Allowance		133	146	146	-	20	52	(32)	-61%	146
Housing Allowances		18	19	19	-	-	3	(3)	-100%	19
Other benefits and allowances		104	92	92	0	1	29	(29)	-98%	92
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(452)	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 617	11 392	11 392	710	3 737	5 563	(1 826)	-33%	11 392
% increase	4		18,4%	18,4%						18,4%
Other Municipal Staff										
Basic Salaries and Wages		333 941	373 682	375 974	26 525	160 724	185 623	(24 899)	-13%	375 974
Pension and UIF Contributions		55 262	60 762	60 762	4 903	29 253	30 192	(939)	-3%	60 762
Medical Aid Contributions		25 564	27 013	27 013	2 197	13 155	13 381	(226)	-2%	27 013
Overtime		53 450	68 439	68 439	4 757	27 387	34 370	(6 982)	-20%	68 439
Performance Bonus		-	-	-	-	19	-	19	#DIV/0!	-
Motor Vehicle Allowance		8 923	10 841	10 841	752	4 360	4 830	(470)	-10%	10 841
Cellphone Allowance		1 751	2 465	2 465	171	1 007	1 194	(187)	-16%	2 465
Housing Allowances		2 780	2 899	2 899	227	1 364	1 447	(83)	-6%	2 899
Other benefits and allowances		35 138	36 763	36 763	1 261	31 617	15 826	15 791	100%	36 763
Payments in lieu of leave		1 690	-	-	-	-	-	-	-	-
Long service awards		52	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	22 551	30 208	30 208	-	-	15 104	(15 104)	-100%	30 208
Sub Total - Other Municipal Staff		541 102	613 072	615 365	40 795	268 887	301 966	(33 079)	-11%	615 365
% increase	4		13,3%	13,7%						13,7%
Total Parent Municipality		570 534	645 526	647 818	43 792	283 964	318 060	(34 096)	-11%	647 818
TOTAL SALARY, ALLOWANCES & BENEFITS		570 534	645 526	647 818	43 792	283 964	318 060	(34 096)	-11%	647 818
% increase	4		13,1%	13,5%						13,5%
TOTAL MANAGERS AND STAFF		550 719	624 464	626 756	41 506	272 623	307 529	(34 905)	-11%	626 756

MONTHLY BUDGET STATEMENT FOR DECEMBER 2022

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 Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	18 704	-	-	-	-	-	-	-	18 704
Planning and Development	1 079 687	1 940 413	1 437 845	1 299 523	1 616 909	976 546	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	7 932 335	25 164 612
Infrastructure Services	156 001 850	104 938 999	132 223 281	93 075 294	104 075 504	133 722 036	113 750 465	127 816 953	144 663 475	121 246 034	121 240 038	165 801 939	1 518 555 868
Community and Protection Services	864 443	12 413 573	12 004 854	20 251 751	9 329 791	18 030 997	14 298 546	14 298 546	14 518 546	14 298 546	14 298 546	26 741 506	171 349 646
Corporate Services	738 571	589 740	806 481	550 955	559 995	882 462	971 396	971 396	971 396	971 396	971 396	2 671 555	11 656 741
Financial Services	133 837 248	36 937 274	34 914 703	35 208 531	36 152 480	56 631 447	39 010 539	38 968 175	39 056 698	38 967 243	38 967 243	6 348 669	535 000 250
Grand Total	292 521 800	156 820 000	181 387 165	150 386 054	151 753 382	210 243 489	169 807 217	183 831 341	200 986 386	177 259 490	177 253 494	209 477 300	2 261 727 117
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Budget	February Budget	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	992 961	1 663 007	1 596 133	1 345 787	1 542 407	7 402 092	27 432 083
Planning and Development	721 547	8 118 684	5 688 898	11 863 577	7 411 942	7 204 601	4 847 201	4 757 072	8 564 896	7 510 494	6 354 544	14 821 147	87 864 603
Infrastructure Services	2 996 500	97 148 134	106 727 040	86 706 441	69 647 874	95 454 218	92 220 022	81 527 225	141 016 900	136 693 970	137 379 663	211 351 344	1 258 869 331
Community and Protection Services	406 099	31 570 657	17 332 902	29 860 702	31 175 817	19 583 597	27 150 975	31 067 920	51 450 005	30 787 630	31 782 090	117 465 689	419 634 084
Corporate Services	4 342 195	13 585 258	13 085 726	15 395 026	15 503 261	9 998 747	12 773 102	14 469 527	26 860 506	17 485 863	18 470 724	48 713 100	210 683 035
Financial Services	109 372	18 611 290	5 791 777	7 671 061	8 834 059	6 840 528	6 701 549	3 314 413	11 942 424	10 780 306	10 203 141	7 412 713	98 212 632
Grand Total	8 576 243	171 406 338	150 403 599	155 067 287	136 466 936	140 358 824	144 685 810	136 799 164	241 430 864	204 604 050	205 732 569	407 168 085	2 102 695 768
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	25 832	11 021	1 350	-	-	4 000	-	3 000	5 203	40 000
Planning and Development	-	-	1 303 059	1 271 445	737 900	1 705 295	1 120 784	892 375	4 497 752	4 677 552	3 802 169	4 823 331	15 185 000
Infrastructure Services	58 455	1 969 705	15 591 679	28 882 177	12 749 410	37 259 724	20 689 652	37 805 274	41 140 731	42 980 596	40 664 920	45 254 923	325 047 246
Community and Protection Services	-	-	560 557	597 084	354 542	463 789	210 000	6 310 000	2 769 000	4 177 100	4 150 000	7 258 886	26 850 958
Corporate Services	-	2 977 433	76 782	8 174 279	2 684 115	4 018 724	1 508 500	4 847 705	6 553 999	6 554 000	8 040 500	3 536 038	41 900 000
Financial Services	-	18 402	24 928	49 809	-	-	-	-	18 504	18 504	18 505	101 348	250 000
Grand Total	58 455	4 965 540	17 557 005	39 000 625	16 536 989	43 448 882	23 528 936	49 855 354	54 983 986	58 407 752	56 679 094	44 250 586	409 273 204