



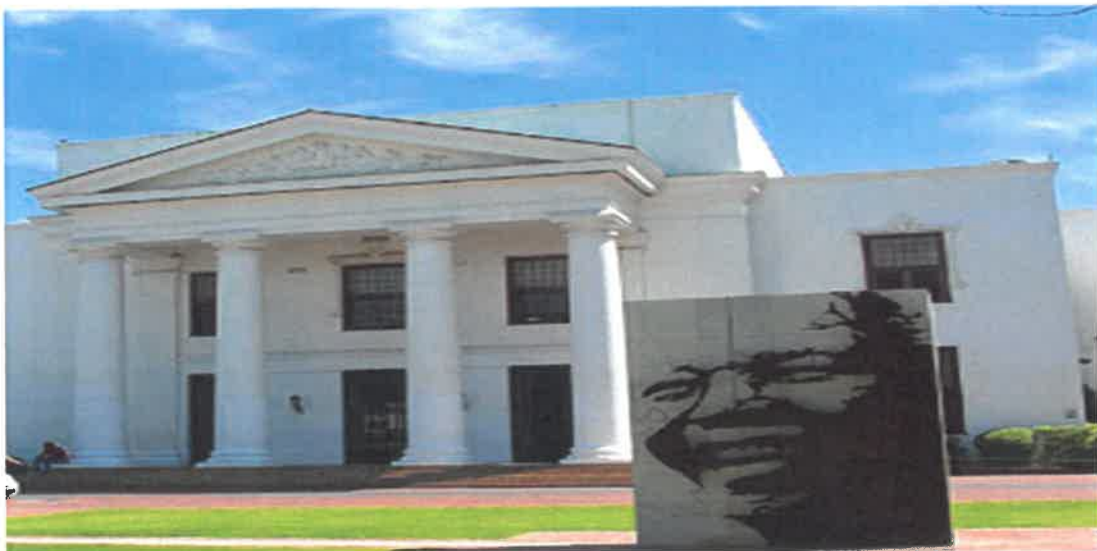
STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

APRIL 2023



QUALITY CERTIFICATE

MONTHLY BUDGET STATEMENT FOR APRIL 2023

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for April 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 April 2023.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature  _____

Date: 15 May 2023

MONTHLY BUDGET STATEMENT FOR APRIL 2023

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MONTHLY BUDGET STATEMENT FOR APRIL 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)	237 559 593	1 532 018 291	1 718 511 173
Actual	195 605 782	1 480 581 921	1 757 704 938
Variance to SDBIP	(41 953 810)	(51 436 370)	39 193 765
Year to date % Variance to SDBIP	-17,66%	-3,36%	2,28%

MONTHLY BUDGET STATEMENT FOR APRIL 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M10 April

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	31 445	389 126	383 688	5 438	1%	438 941
Service charges	1 090 198	1 227 651	1 193 196	85 759	942 948	973 766	(30 817)	-3%	1 193 196
Investment revenue	18 770	20 397	35 417	4 201	33 772	30 787	2 985	10%	35 417
Transfers and subsidies	196 208	213 380	224 854	2 644	196 480	178 655	17 825	10%	224 854
Other own revenue	192 277	203 412	197 545	26 409	195 379	151 616	43 763	29%	197 545
Total Revenue (excluding capital transfers and contributions)	1 919 424	2 103 783	2 089 954	150 458	1 757 705	1 718 511	39 194	2%	2 089 954
Employee costs	549 798	624 464	590 886	43 591	453 080	455 669	(2 589)	-1%	590 886
Remuneration of Councillors	19 815	21 062	20 846	1 682	18 322	17 328	994	6%	20 846
Depreciation & asset impairment	213 746	213 118	214 993	37 423	231 652	163 439	68 213	42%	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	640 325	44 676	450 899	495 031	(44 132)	-9%	640 325
Transfers and subsidies	13 364	14 355	19 143	271	15 233	11 736	3 497	30%	19 143
Other expenditure	480 657	526 472	565 403	33 286	287 338	364 758	(77 419)	-21%	565 403
Total Expenditure	1 925 744	2 102 065	2 119 665	160 929	1 480 582	1 532 018	(51 436)	-3%	2 119 665
Surplus/(Deficit)	(6 321)	1 718	(29 711)	(10 471)	277 123	186 493	90 630	49%	(29 711)
Transfers and subsidies - capital (monetary allocations)	92 495	120 030	119 744	6 628	63 986	96 402	(32 416)	-34%	119 744
Contributions & Contributed assets	30 746	33 000	-	-	8 106	-	8 106	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	116 920	154 747	90 034	(3 843)	349 215	282 895	66 320	23%	90 034
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	116 920	154 747	90 034	(3 843)	349 215	282 895	66 320	23%	90 034
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	378 709	21 514	193 845	237 560	(43 715)	-18%	378 709
Capital transfers recognised	94 873	132 483	140 627	8 134	74 612	82 524	(7 912)	-10%	140 627
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	94 368	1 675	52 379	68 773	(16 393)	-24%	94 368
Internally generated funds	116 481	136 790	143 714	11 704	66 854	86 263	(19 409)	-22%	143 714
Total sources of capital funds	340 120	409 273	378 709	21 514	193 845	237 560	(43 715)	-18%	378 709
Financial position									
Total current assets	1 541 980	644 346	786 006	-	2 032 475	-	-	-	786 006
Total non current assets	5 994 848	6 274 346	6 158 816	-	5 932 267	-	-	-	6 158 816
Total current liabilities	1 227 044	339 918	461 058	-	1 307 206	-	-	-	461 058
Total non current liabilities	790 708	877 341	889 359	-	790 708	-	-	-	889 359
Community wealth/Equity	5 518 155	5 701 434	5 594 405	5 518 155	5 518 155	5 518 155	5 518 155	5 518 155	5 594 405
Cash flows									
Net cash from (used) operating	1 271 617	(61 070)	(96 619)	258 681	1 539 511	62 942	(1 476 570)	-2346%	(96 619)
Net cash from (used) investing	37 466	-	-	5	4 987	543 371	538 384	99%	814 225
Net cash from (used) financing	(177 074)	92 883	92 883	171	(21 389)	77 402	98 791	128%	92 883
Cash/cash equivalents at the month/year end	1 466 093	249 508	439 664	-	2 409 903	1 127 115	(1 282 788)	-114%	1 697 282
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	91 974	7 004	5 472	256 020	-	-	-	-	360 470
Creditors Age Analysis									
Total Creditors	33 593	-	-	-	-	-	-	-	33 593

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

MONTHLY BUDGET STATEMENT FOR APRIL 2023

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
Governance and administration		517 935	546 657	560 987	37 583	508 418	483 679	24 739	5%	560 987
Executive and council		306	771	841	-	555	669	(114)	-17%	841
Finance and administration		517 629	545 886	559 597	37 583	507 294	483 010	24 284	5%	559 597
Internal audit		-	-	550	-	569	-	-	#DIV/0!	550
Community and public safety		186 577	180 572	171 810	22 241	158 321	124 531	33 790	27%	171 810
Community and social services		16 503	18 285	20 731	860	11 436	11 387	49	0%	20 731
Sport and recreation		3 923	1 564	1 293	162	754	1 076	(322)	-30%	1 293
Public safety		142 966	148 586	139 226	20 423	137 602	103 489	34 113	33%	139 226
Housing		23 185	12 136	10 561	796	8 528	8 579	(51)	-1%	10 561
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		106 498	145 034	107 854	7 291	88 326	94 460	(6 134)	-6%	107 854
Planning and development		45 354	142 206	100 578	6 479	81 649	88 481	(6 832)	-8%	100 578
Road transport		60 826	1 503	5 931	766	5 527	4 854	673	14%	5 931
Environmental protection		318	1 325	1 345	47	1 150	1 125	25	2%	1 345
Trading services		1 231 552	1 384 432	1 369 047	89 971	1 074 732	1 112 243	(37 511)	-3%	1 369 047
Energy sources		808 428	920 200	896 524	57 919	663 171	724 493	(61 323)	-8%	896 524
Water management		159 914	181 107	186 866	16 740	166 090	152 795	13 295	9%	186 866
Waste water management		143 732	149 836	151 401	8 518	130 067	124 598	5 469	4%	151 401
Waste management		119 478	133 289	134 256	6 794	115 404	110 357	5 048	5%	134 256
Other	4	103	118	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 042 665	2 256 812	2 209 698	157 086	1 829 797	1 814 913	14 884	1%	2 209 698
Expenditure - Functional										
Governance and administration		295 765	332 785	333 619	26 865	229 586	234 810	(5 224)	-2%	333 619
Executive and council		48 869	33 555	42 150	2 635	27 694	29 592	(1 898)	-6%	42 150
Finance and administration		237 458	285 492	277 447	23 770	189 386	193 945	(4 559)	-2%	277 447
Internal audit		9 439	13 738	14 022	460	12 506	11 273	1 233	11%	14 022
Community and public safety		384 614	415 276	440 159	34 049	310 272	309 820	453	0%	440 159
Community and social services		37 897	52 304	51 673	2 969	34 520	36 271	(1 751)	-5%	51 673
Sport and recreation		62 088	65 531	73 816	4 938	47 998	58 183	(10 185)	-18%	73 816
Public safety		261 566	264 286	278 394	22 880	198 518	188 808	9 709	5%	278 394
Housing		23 063	33 155	36 277	3 262	29 237	26 558	2 680	10%	36 277
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		187 772	212 066	212 880	14 692	126 641	158 755	(32 114)	-20%	212 880
Planning and development		75 647	80 010	83 655	6 753	61 872	59 413	2 459	4%	83 655
Road transport		96 266	107 911	107 853	6 383	50 467	83 184	(32 717)	-39%	107 853
Environmental protection		15 859	24 146	21 373	1 555	14 303	16 158	(1 855)	-11%	21 373
Trading services		1 057 594	1 141 937	1 133 006	85 323	814 082	828 633	(14 551)	-2%	1 133 006
Energy sources		636 422	678 534	668 896	51 803	486 040	523 255	(37 216)	-7%	668 896
Water management		135 897	132 424	144 541	10 519	107 651	98 493	9 158	9%	144 541
Waste water management		154 682	199 471	180 150	13 032	131 486	121 778	9 708	8%	180 150
Waste management		130 593	131 508	139 418	9 969	88 905	85 106	3 799	4%	139 418
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 925 744	2 102 065	2 119 665	160 929	1 480 582	1 532 018	(51 436)	-3%	2 119 665
Surplus/ (Deficit) for the year		116 920	154 747	90 034	(3 843)	349 215	282 895	66 320	23%	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 APRIL 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) - M10 April

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										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	550	-	569	-	569	#DIV/0!	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 461	22 399	20 612	1 463	16 137	17 531	(1 394)	-8,0%	20 612
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 463 618	96 278	1 152 495	1 195 050	(42 554)	-3,6%	1 463 618
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 150	170 719	164 481	21 762	152 746	118 653	34 093	28,7%	164 481
Vote 5 - CORPORATE SERVICES		5 787	11 657	9 691	781	8 949	5 486	3 462	63,1%	9 691
Vote 6 - FINANCIAL SERVICES		508 718	535 000	550 746	36 802	498 900	478 193	20 708	4,3%	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	157 086	1 829 797	1 814 913	14 884	0,8%	2 209 698
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	21 333	27 432	26 016	1 336	21 901	18 960	2 940	15,5%	26 016
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 796	87 865	85 666	6 586	70 532	63 596	6 935	10,9%	85 666
Vote 3 - INFRASTRUCTURE SERVICES		1 170 496	1 258 869	1 258 387	99 170	909 854	921 155	(11 301)	-1,2%	1 258 387
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 193	419 003	435 402	26 732	258 303	307 086	(48 783)	-15,9%	435 402
Vote 5 - CORPORATE SERVICES		183 731	210 683	220 760	20 406	143 696	145 641	(1 946)	-1,3%	220 760
Vote 6 - FINANCIAL SERVICES		93 195	98 213	93 433	6 699	76 297	75 579	717	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	1 925 744	2 102 065	2 119 665	160 929	1 480 582	1 532 018	(51 436)	-3,4%	2 119 665
Surplus/ (Deficit) for the year	2	25 397	154 747	90 034	(3 843)	349 215	282 895	66 320	23,4%	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 APRIL 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

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	31 445	389 126	383 688	5 438	1%	438 941
Service charges - electricity revenue		756 431	846 763	812 308	55 512	621 647	661 005	(39 358)	-6%	812 308
Service charges - water revenue		146 830	176 783	176 783	15 715	157 069	144 966	12 103	8%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 049	87 945	89 827	(1 881)	-2%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 482	76 287	77 968	(1 681)	-2%	94 971
Rental of facilities and equipment		12 173	15 538	10 099	784	9 798	7 654	2 144	28%	10 099
Interest earned - external investments		18 770	20 397	35 417	4 201	33 772	30 787	2 985	10%	35 417
Interest earned - outstanding debtors		12 859	11 391	18 339	1 877	15 904	14 415	1 489	10%	18 339
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	18 486	125 298	88 213	37 085	42%	124 955
Licences and permits		7 809	5 934	7 483	884	7 018	6 052	966	16%	7 483
Agency services		3 020	4 281	3 192	460	2 736	2 722	15	1%	3 192
Transfers and subsidies		196 208	213 380	224 854	2 644	196 480	178 655	17 825	10%	224 854
Other revenue		33 089	41 313	33 478	3 843	34 489	32 560	1 929	6%	33 478
Gains		394	-	-	75	135	-	135	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 919 424	2 103 783	2 089 954	150 458	1 757 705	1 718 511	39 194	2%	2 089 954
Expenditure By Type										
Employee related costs		549 798	624 464	590 886	43 591	453 080	455 669	(2 589)	-1%	590 886
Remuneration of councillors		19 815	21 062	20 846	1 682	18 322	17 328	994	6%	20 846
Debt impairment		84 985	97 842	101 342	45	8 981	53 425	(44 444)	-83%	101 342
Depreciation & asset impairment		213 746	213 118	214 993	37 423	231 652	163 439	68 213	42%	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	34 400	386 857	428 684	(41 827)	-10%	543 925
Inventory consumed		76 020	83 382	96 399	10 276	64 042	66 348	(2 305)	-3%	96 399
Contracted services		208 314	269 226	286 274	18 725	151 952	187 908	(35 956)	-19%	286 274
Transfers and subsidies		13 364	14 355	19 143	271	15 233	11 736	3 497	30%	19 143
Other expenditure		186 772	159 403	177 787	14 446	125 888	123 424	2 463	2%	177 787
Losses		587	-	-	71	518	-	518	#DIV/0!	-
Total Expenditure		1 925 744	2 102 065	2 119 665	160 929	1 480 582	1 532 018	(51 436)	-3%	2 119 665
Surplus/(Deficit)										
(National / Provincial and District)		(6 321)	1 718	(29 711)	(10 471)	277 123	186 493	90 630	0	(29 711)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		92 495	120 030	119 744	6 628	63 986	96 402	(32 416)	(0)	119 744
Transfers and subsidies - capital (in-kind - all)		30 696	33 000	-	-	8 106	-	8 106	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions		116 920	154 747	90 034	(3 843)	349 215	282 895			90 034
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		116 920	154 747	90 034	(3 843)	349 215	282 895			90 034
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		116 920	154 747	90 034	(3 843)	349 215	282 895			90 034
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		116 920	154 747	90 034	(3 843)	349 215	282 895			90 034

MONTHLY BUDGET STATEMENT FOR APRIL 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 30 April 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	383 687 696	389 125 824	5 438 128	1%	30 441 604	31 445 170	1 003 566	3%
Service charges - electricity revenue	846 763 143	812 307 977	661 005 282	621 646 961	(39 358 321)	-6%	67 284 157	55 512 491	(11 771 666)	-17%
Service charges - water revenue	176 782 707	176 782 708	144 966 106	157 069 349	12 103 243	8%	17 522 106	15 715 013	(1 807 093)	-10%
Service charges - sanitation revenue	109 133 951	109 133 951	89 826 544	87 945 199	(1 881 345)	-2%	8 730 793	8 049 487	(681 306)	-8%
Service charges - refuse revenue	94 971 363	94 971 363	77 967 580	76 286 683	(1 680 897)	-2%	7 035 435	6 481 786	(553 649)	-8%
Rental of facilities and equipment	15 537 894	10 098 683	7 654 033	9 797 726	2 143 693	28%	789 500	783 671	(5 829)	-1%
Interest earned - external investments	20 397 326	35 417 421	30 787 195	33 771 755	2 984 560	10%	2 963 623	4 201 378	1 237 755	42%
Interest earned - outstanding debtors	11 391 237	18 338 651	14 415 078	15 904 255	1 489 177	10%	1 389 652	1 877 114	487 462	35%
Fines, penalties and forfeits	124 955 174	124 955 174	88 212 711	125 298 065	37 085 354	42%	10 409 931	18 485 536	8 075 605	78%
Licences and permits	5 934 010	7 482 512	6 052 286	7 017 802	965 516	16%	480 810	884 319	403 509	84%
Agency services	4 281 368	3 191 727	2 721 623	2 736 486	14 863	1%	284 504	460 103	175 599	1
Transfers and subsidies	213 380 350	224 854 074	178 655 111	196 480 259	17 825 148	10%	17 791 560	2 643 747	(15 147 813)	-85%
Other revenue	41 312 625	33 478 047	32 559 928	34 489 168	1 929 240	6%	4 513 644	3 842 564	(671 080)	-15%
Gains on disposal of PPE	-	-	-	135 406	-	0%	-	75 484	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 089 953 735	1 718 511 173	1 757 704 938	39 058 359	2%	169 637 319	150 457 864	-19 254 939	-11%

MONTHLY BUDGET STATEMENT FOR APRIL 2023

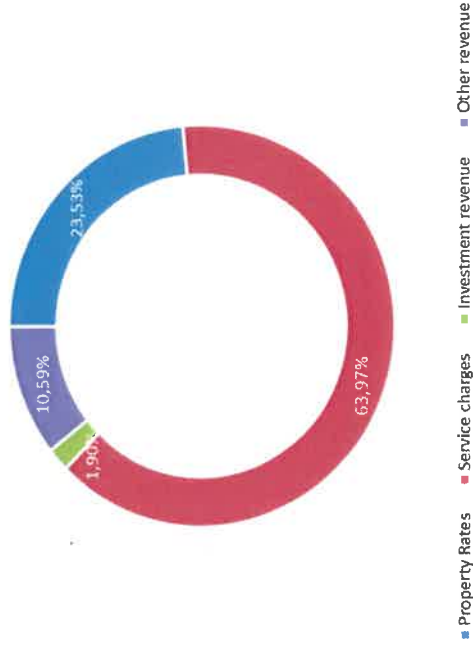
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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 R5 438 128 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 R39 358 321 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 (R11 745 601) and Domestic High prepaid (R32 075 812). The underperformance is due to prolonged load shedding outages and consumers utilising alternative energy sources.

3.3 Service charges - water revenue

The municipality has billed R12 103 243 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R11 456 384). This incline in billings is a result of the university and schools re-opening which has resulted in an increase in consumption.

3.4 Transfers and subsidies

The municipality has noted an overperformance of R17 825 148 than initially anticipated. The over performance is due to tranche payments of the Equitable share.

3.5 Fines, penalties and forfeits

An overperformance was noted to the amount of R37 085 354. The recognition of traffic fines in terms of iGRAP 1 is based on fines issued and not actual cash receipts.

MONTHLY BUDGET STATEMENT FOR APRIL 2023

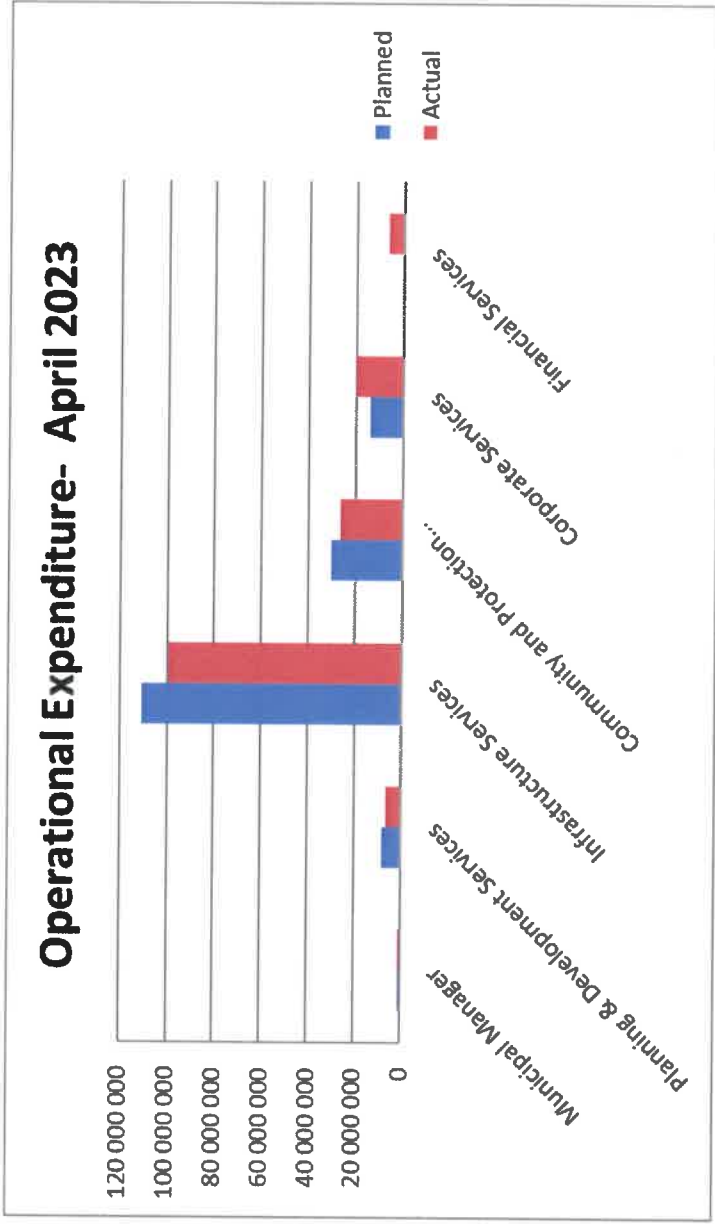
4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 April 2023.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		April 2023		April Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	27 432 083	26 015 794	18 960 326	21 900 627	1 013 743	1 336 276	322 533	32%
Planning & Development Services	74 667 884	85 666 334	63 596 229	70 531 527	8 517 915	6 585 708	(1 932 207)	-23%
Infrastructure Services	1 258 869 331	1 258 386 849	921 154 902	909 853 677	110 346 827	99 169 681	(11 177 145)	-10%
Community and Protection Services	430 825 516	435 402 172	307 086 054	258 303 497	30 468 597	26 731 869	(3 736 728)	-12%
Corporate Services	210 683 035	220 759 869	145 641 392	143 695 886	14 111 929	20 406 369	6 294 440	45%
Financial Services	98 212 632	93 433 489	75 579 389	76 296 706	10 365 585	6 699 242	(1 125 269)	-11%
TOTALS	2 100 690 481	2 119 664 507	1 532 018 291	1 480 581 921	174 824 596	160 929 146	(11 354 376)	-6%

MONTHLY BUDGET STATEMENT FOR APRIL 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 R63 596 229 of the amended budget. The year-to-date actual expenditure incurred amounted to R70 531 527 which resulted in an overperformance of R6 935 299. The items that attributed to the overperformance are as follows:

4.1.1 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 funds were utilised for the festival of lights which occurred in December 2022 and the project has been completed.

4.1.2 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Tourism

The user department planned to spend R4 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R 5 715 918. The user department indicated that the service providers were appointed at the beginning of the financial year and all payments have been made, the project has been completed.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R921 154 902 of the amended budget. The year-to-date actual expenditure incurred amounted to R909 853 677 which resulted in an underperformance of R11 301 224. 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 385 011 143 of the amended budget. The year-to-date actual expenditure incurred amounted to R 350 483 136. 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. An improvement will be seen in the next reporting period.

4.2.2 Expenditure: Bulk Purchases: Electricity: ESKOM (Bulk purchases: Electricity Drakenstein)

The user department planned to spend R43 672 755 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R36 373 773. Orders to the amount of R6 362 114 have been loaded onto the financial system, 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. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Inventory Consumed: Water

The user department planned to spend R4 800 657 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 757 796. The user department indicated that the expenditure is dependent on consumption which increases during the summer months.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R7 901 015 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 423 402. Orders to the amount of R2 622 295 have been loaded onto the financial system and expenditure is dependent on the demand of service connections from the community. The user department indicated that the invoices for the past month have not yet been paid.

4.2.5 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets

The user department planned to spend R5 706 524 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 055 497. Orders to the amount of R4 614 814 have been loaded onto the financial system. The user department indicated that the contractor is currently busy on-site, and they are awaiting the submission of invoices for work done.

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

The user department planned to spend R4 107 206 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R874 543. Orders to the amount of R3 460

682 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.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R307 086 054 of the amended budget. The year-to-date actual expenditure incurred amounted to R258 303 497 which resulted in an underperformance of R48 782 556. 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 350 000 of the adjusted budget. The year-to-date expenditure incurred amounted to R1 111 401. Orders to the amount of R307 756 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 708 348 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 841 226. 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: Contractors: Forestry (Commonage and plantations)

The user department planned to spend R807 159 of the amended budget. The year-to-date actual expenditure incurred amounted to R94 913. The user department indicated that the tender B/SM 65/2022 for the de-bushing of alien invasive vegetation has been awarded and that work will commence as soon as possible.

4.3.4 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R8 587 740 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 476 095. The user department indicated that

4.3.5 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R34 439 549 of the amended budget. The year-to-date actual expenditure incurred amounted to R33 166 882. Orders to the amount of R360 350 have been loaded onto the financial system. The user department indicated that

4.4 Corporate Services

The Corporate Services directorate planned to spend R145 641 392 of the amended budget. The year-to-date actual expenditure incurred amounted to R143 695 886 which resulted in an underperformance of R1 945 506. 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 750 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 295 519. Orders to the amount of R2 150 678 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: External Computer Service: Software Licences

The user department planned to spend R15 375 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R12 949 499. Orders to the amount of R1 684 421 have been loaded onto the financial system. The user department indicated that they are currently awaiting a report from the review of licenses prior to finalising payments and procurements.

4.4.3 Expenditure: Operational Cost: Workmen's Compensation Fund

The user department planned to spend R2 183 330 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently awaiting the department of Labour to provide them with the cost as this is a once-off payment.

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

The user department planned to spend R7 065 680 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 535 084. The user department indicated that service providers have been appointed for maintenance and the funds will also be utilised for B/SM 66/23 for the maintenance of the Town hall centre.

4.5 Financial Services

The Financial Services directorate planned to spend R75 579 389 of the amended budget. The year-to-date actual expenditure incurred amounted to R76 296 706 which resulted in an overperformance of R713 317. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

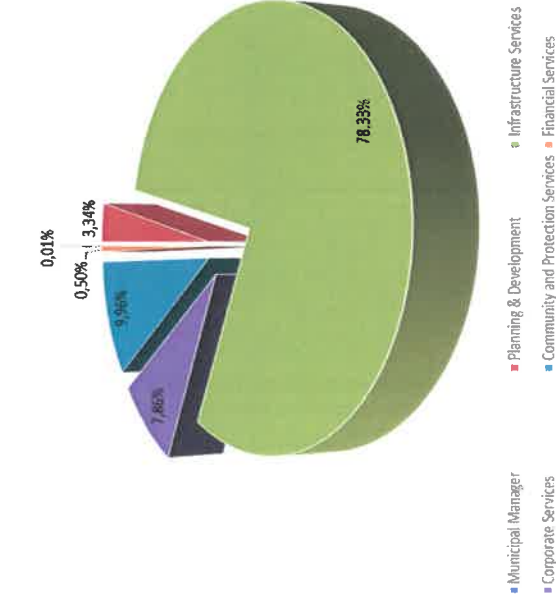
The user department planned to spend R6 412 260 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

5 Capital Expenditure

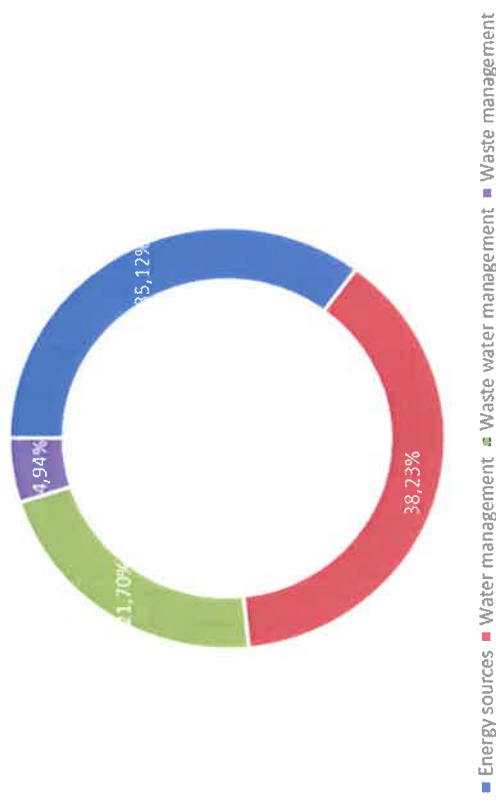
Stellenbosch municipality vested most of the 2022/23 capital budget in trading services (R219 193 108 or 57.88 per cent of the R378 709 141 capital budget) which is needed to ensure effective service delivery.

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 APRIL 2023

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 April 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	34 000	39 401	-	598	39 999	
Planning & Development Services	12 665 281	8 918 575	8 687 016	2 701 513	35 393	11 423 923	
Infrastructure Services	296 643 878	193 758 410	157 966 756	108 119 837	3 640 762	269 727 355	
Corporate Services	37 708 209	22 030 746	23 531 729	6 450 337	2 534 409	32 516 476	
Community and Protection Services	29 774 773	12 687 715	5 200 668	9 411 234	1 152 649	15 764 551	
Financial Services	1 877 000	130 147	180 212	48 347	17 928	246 487	
TOTALS	378 709 141	237 559 593	195 605 782	126 731 270	7 381 739	329 718 791	

Balance	Year To Date Actual Spent	Year To Date Actual + Commitments
Budget - (Actual + Comm + Prov)	98,50%	98,50%
1	68,59%	89,92%
1 241 358	53,25%	89,70%
26 916 523	62,40%	79,51%
5 191 733	17,47%	49,07%
14 010 222	9,60%	12,18%
1 630 513	51,65%	85,11%
48 990 350		

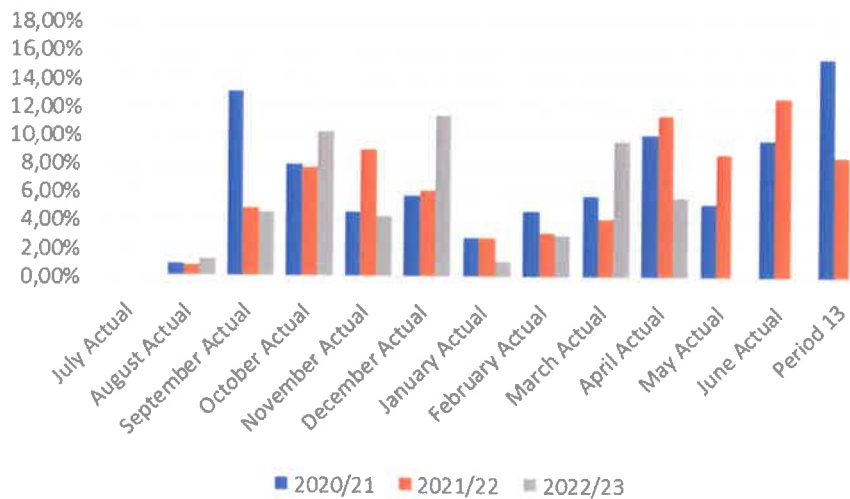
MONTHLY BUDGET STATEMENT FOR APRIL 2023

Year-On-Year Capital Comparison



Detail	2021/22	2022/23
Adjusted Budget	403 507 635	378 709 141
Actual	203 621 757	195 605 782
Actual % Spent	50,46%	51,65%

3 Year Monthly Capital Expenditure



Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget
2020/21	0,03%	0,94%	13,06%	7,97%	4,60%	5,80%	2,85%	4,75%	5,77%	10,11%	5,25%	9,74%	15,56%	453 880 001,00
2021/22	0,15%	0,80%	4,90%	7,75%	9,00%	6,13%	2,83%	3,22%	4,18%	11,50%	8,76%	12,77%	8,55%	403 507 635,05
2022/23	0,02%	1,31%	4,64%	10,30%	4,37%	11,47%	1,20%	3,00%	9,67%	5,68%				378 709 141,00

MONTHLY BUDGET STATEMENT FOR APRIL 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) - M10 April

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	-	39	34	5	16%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	11 871	1 022	8 473	8 416	57	1%	11 871
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	296 634	15 709	157 967	193 558	(35 592)	-18%	296 634
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	22 975	1 377	4 701	9 921	(5 220)	-53%	22 975
Vote 5 - CORPORATE SERVICES		10 572	36 700	36 152	3 247	22 994	20 554	2 440	12%	36 152
Vote 6 - FINANCIAL SERVICES		-	250	1 877	63	180	130	50	38%	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	369 548	21 419	194 354	232 613	(38 259)	-16%	369 548
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	794	-	214	503	(289)	-57%	794
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	10	-	(1 761)	200	(1 961)	-980%	10
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	6 800	69	499	2 767	(2 267)	-82%	6 800
Vote 5 - CORPORATE SERVICES		12 939	5 200	1 557	25	538	1 477	(939)	-64%	1 557
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	9 161	95	(509)	4 947	(5 458)	-110%	9 161
Total Capital Expenditure	3	340 170	409 273	378 709	21 514	193 845	237 560	(43 715)	-18%	378 709
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	39 625	3 336	23 751	22 195	1 556	7%	39 625
Executive and council		43	40	40	-	39	34	5	16%	40
Finance and administration		23 892	42 150	39 585	3 336	23 712	22 161	1 551	7%	39 585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		45 072	34 292	28 844	1 669	8 133	15 594	(7 461)	-48%	28 844
Community and social services		2 259	8 880	7 941	861	1 011	2 077	(1 066)	-51%	7 941
Sport and recreation		39 350	6 677	8 006	43	1 255	3 699	(2 445)	-66%	8 006
Public safety		16 368	3 550	5 328	25	955	5 111	(4 156)	-81%	5 328
Housing		(12 925)	15 185	7 570	741	4 912	4 706	206	4%	7 570
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 898	93 005	84 872	10 541	50 838	56 859	(6 020)	-11%	84 872
Planning and development		35 592	21 350	17 614	891	10 979	11 496	(517)	-4%	17 614
Road transport		71 783	64 135	58 956	9 137	37 944	43 766	(5 822)	-13%	58 956
Environmental protection		(13 478)	7 520	8 301	514	1 915	1 597	318	20%	8 301
Trading services		177 266	239 786	225 368	5 967	111 123	142 912	(31 789)	-22%	225 368
Energy sources		65 135	77 471	85 253	4 454	21 438	54 976	(33 538)	-61%	85 253
Water management		38 226	46 669	83 531	648	51 057	40 632	10 425	26%	83 531
Waste water management		67 777	57 300	45 748	850	35 591	39 118	(3 527)	-9%	45 748
Waste management		6 128	58 345	10 836	14	3 036	8 186	(5 149)	-63%	10 836
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	340 170	409 273	378 709	21 514	193 845	237 560	(43 715)	-18%	378 709
Funded by:										
National Government		66 852	90 810	99 192	5 909	57 346	61 085	(3 739)	-6%	99 192
Provincial Government		25 843	29 220	20 553	788	6 710	11 818	(5 108)	-43%	20 553
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 883	1 437	10 556	9 821	935	10%	20 883
Transfers recognised - capital		94 873	132 483	140 627	8 134	74 612	82 524	(7 912)	-10%	140 627
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	128 766	140 000	94 368	1 675	52 379	68 773	(16 393)	-24%	94 368
Internally generated funds		116 481	136 790	143 714	11 704	66 854	86 263	(19 409)	-22%	143 714
Total Capital Funding		340 120	409 273	378 709	21 514	193 845	237 560	(43 715)	-18%	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 R8 918 575 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 687 016. This resulted in an overperformance of R231 559. The projects that attributed to the overperformance are as follows:

5.1.1 Kayamandi Town Centre

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R450 000. Orders to the amount of R36 998 have been loaded onto the financial system. The user department indicated that the final invoice will be paid once the development rights have been obtained.

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

T The user department planned to spend R350 000 of 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 planned to spend R466 666 of the amended budget. The year-to-date expenditure incurred amounted to R683 593. The user department indicated that the project was ahead schedule and has been completed and the final invoices have been submitted for payment.

5.1.4 Housing Projects

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R130 772. Orders to the amount of R269 228 have been loaded onto the financial system. The user department indicated that the project is well underway and the final invoice for Watergang Zone O has been submitted for payment.

5.2 Community and Protection Services

The Directorate planned to spend R12 687 715 of the amended budget. The year-to-date expenditure incurred amounted to R5 200 668. This resulted in an underperformance of R7 487 047. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R1 500 000 of the amended budget. The year-to-date expenditure incurred amounted to R37 451. Orders to the amount of R1 450 809 have been loaded onto the financial system. The user department indicated that the funds will be utilised for the upgrading of lighting and the Astro hockey courts through an existing tender.

5.2.2 Upgrade Stellenbosch library entrance foyer

The user department planned to spend R1 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R69 271. The user department indicated that tender B/SM 13/21 is currently being evaluated for the appointment of a service provider.

5.2.3 Specialized Vehicles: Workshop

The user department planned to spend R1 216 660 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 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R1 440 018 of the amended budget. The year-to-date expenditure incurred amounted to R250 747. Orders to the amount of R207 386 have been loaded onto the financial system. The user department indicated that they are currently in the tender process for the procurement of a service provider.

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

The user department planned to spend R1 050 893 of the amended budget. The year-to-date expenditure incurred amounted to R2 910. 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 R193 758 410 of the amended budget. The year-to-date actual expenditure incurred amounted to R157 966 756. This resulted in an underperformance of R35 791 654. The projects that attributed to the underperformance are as follows:

5.3.1 Alternative Energy

The user department planned to spend R11 136 442 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 446 830. Orders to the amount of R10 138 508 have been loaded onto the financial system. The user department indicated that the tender for the purchasing of generators has been advertised and the advert will close on 22 May 2023. Delivery for streetlighting is expected in the second week of May 2023 to the value of R8 025 083.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R2 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R196 075. Orders to the amount of R3 203 8525 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and is awaiting Department of Labour's Work permit to commence.

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

The user department planned to spend R3 440 000 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 R19 240 000 of the amended budget. The year-to-date expenditure incurred amounted to R4 457 902. Orders to the amount of R18 146 318 have been loaded onto the financial system. The user department indicated that work has commenced, the contractor has currently completed 20% of the work required.

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 883 095. Orders to the amount of R244 962 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 Landfill Gas To Energy

The user department planned to spend R3 900 000 of the amended budget. The year-to-date expenditure incurred amounted to R1 992 737. Orders to the amount of R615 959 have been loaded onto the financial system. The user department indicated that they are currently awaiting invoices from the service provider.

5.3.7 Main Road intersection improvements: Helshoogte rd/La Colline

The user department planned to spend R2 188 055 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 472 479 have been loaded onto the financial system. The user department indicated that the project is on track, they are currently awaiting the public participation and approval processes which are underway at the western cape provincial roads department.

5.3.8 Khayamandi Pedestrian Bridge (R304, River and Railway Line)

The user department planned to spend R2 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and implementation is expected to commence before the end of June 2023.

5.3.9 Electricity Network: Pniel

The user department planned to spend R1 458 721 of the amended budget. The year-to-date expenditure incurred amounted to R97 313. Orders to the amount of R3 111 147 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of switchgears which is expected before 30 June 2023.

5.4 Corporate Services

The Directorate planned to spend R22 030 746 of the amended budget. The year-to-date actual expenditure incurred amounted to R23 531 729. This resulted in an overperformance of R1 500 983. The projects that attributed to the overperformance are as follows:

5.4.1 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R416 748 of the amended budget. The year-to-date expenditure incurred amounted to R558 588. Orders to the amount of R23 825 have been loaded onto the financial system. The user department indicated that they are reviewing the needs of all the departments prior to purchasing the necessary computers.

5.4.2 Upgrading of New Office Space: Ryneveld Street

The user department planned to spend R8 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R18 269 661. Orders to the amount of R613 844 have been loaded onto the financial system. The user department indicated that the project has been completed.

MONTHLY BUDGET STATEMENT FOR APRIL 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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
R thousands		Yrs/Months							
Municipality									
A#415		CALL ACCOU	Deposits - Ban	12/10/2022	537	4,20%	65 790	30 000	96 327
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	125	7,95%	20 241	-	20 365
S#035		1Y	Deposits - Ban	21/06/2023	514	7,73%	85 803	-	86 317
S#036		1Y	Deposits - Ban	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Ban	15/02/2023	-	7,49%	(0)	-	(0)
A#0884		6M	Deposits - Ban	14/04/2023	152	7,90%	51 861	(52 013)	0
N#028		1Y	Deposits - Ban	13/10/2023	744	9,05%	104 215	-	104 959
S#037		2M	Deposits - Ban	11/01/2023	-	7,30%	-	-	-
S#038		3M	Deposits - Ban	17/04/2023	185	8,43%	50 866	(51 050)	(0)
N#030		1Y	Deposits - Ban	15/03/2024	784	9,54%	100 418	-	101 202
A#3316		4M	Deposits - Ban	16/07/2023	351	8,55%	50 187	-	50 539
A#0741		3M	Deposits - Ban	19/07/2023	205	8,55%	-	70 000	70 205
Municipality sub-total					3 596		529 382	(3 063)	529 915
TOTAL INVESTMENTS AND INTERES	2				3 596		529 382	(3 063)	529 915

MONTHLY BUDGET STATEMENT FOR APRIL 2023

8 Borrowings

Lending Institution	Balance 1/04/2023	Received April 2023	Interest Capitalised April 2023	Capital Repayments April 2023	Balance 30/04/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	9 057 770	-	-	-	9 057 770	11,10%	
DBSA@ 10.25%	30 265 938	-	-	-	30 265 938	10,25%	
DBSA @ 9.74%	64 466 373	-	-	-	64 466 373	9,74%	
NEBANK @ 9.70%	120 281 305	-	-	-	120 281 305	9,70%	
NEBANK @ 8.8%	92 415 342	-	-	-	92 415 342	6,73%	
STANDARD BANK @ 11.00%	139 887 257	-	-	-	139 887 257	11,00%	
TOTAL	456 373 983	-	-	-	456 373 983		

MONTHLY BUDGET STATEMENT FOR APRIL 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	179 634 000		179 634 000		179 634 000		42 446 938	4 487 699	-	-	137 187 062	23,63%	23,63%
Unconditional Grant: Equitable Share	179 634 000		179 634 000		179 634 000		42 446 938	4 487 699	-	-	137 187 062	23,63%	23,63%
Grand Total (Unconditional Grants)	179 634 000		179 634 000		179 634 000		42 446 938	4 487 699	-	-	137 187 062	23,63%	23,63%
EPWP Integrated Grant for Municipalities	4 928 000		4 928 000		4 928 000		2 638 036	185 042	-	-	2 289 964	53,53%	53,53%
Local Government Financial Management Grant	1 550 000		1 550 000		1 550 000		506 653	45 000	-	-	1 043 347	32,69%	32,69%
Integrated National Electrification Programme (Municipal)	28 350 000	8 382 170	36 732 170		28 350 000		5 207 225	2 247 795	-	-	31 524 945	14,18%	14,18%
Integrated Urban Development Grant	65 747 000		65 747 000		65 747 000		52 681 450	3 764 791	-	-	13 065 550	80,13%	80,13%
LGSETA Funding												0,00%	0,00%
DBSA Grant												0,00%	0,00%
Community Development Workers Operational Support Gr	38 000		38 000		38 000		25 860	2 630	-	-	12 141	66,05%	66,05%
Library Services: Conditional Grant	14 112 000		17 985 630		14 112 000		6 923 636	717 185	-	-	11 061 994	38,50%	38,50%
Financial Management Support Grant		550 000	550 000				550 000		-	-		100,00%	100,00%
Human Settlements Development Grant	18 248 000	1 518 379	19 766 379	10 147 043	10 760 482	6 973 557	10 318 372	2 219 723	-	-	8 186 554	84,03%	52,20%
Informal Settlements Upgrading Partnership Grant: Province	4 500 000	1 765 534	6 265 534	2 334 804	4 500 000		3 778 007		-	-	152 723	60,30%	60,30%
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		256 000		251 744	26 590	-	161 278	165 534	98,98%	60,33%
Financial Management Capacity Building Grant		19 766	19 766			4 500 000	486 685		-	-	4 446 685	98,32%	98,32%
Maintenance and Construction of Transport Infrastructure				4 950 000	495 000				-	-			
Regional Socio-Economic Project/Moelence through urban upgrading (RSEPP/PUU)		1 000 000	1 000 000				693 278	280 719	-	771 499	306 722	146,48%	69,33%
Cape Winelands District Grant	500 000	484 000	984 000				484 000		-	-	940 000	100,00%	49,19%
Western Cape Municipal Energy Resilience Grant (WC ME	1 690 000		1 690 000		940 000				-	-		0,00%	0,00%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF													
GRANT	6 175 000		6 175 000		6 175 000						6 175 000	0,00%	0,00%
Cape Winelands District Community safety	115 000	146 959	261 959		115 000				-	-	115 000	0,00%	0,00%
Cape Winelands Disaster Grant									-	-	146 959	0,00%	0,00%
Development of Sport and Recreational Facilities	220 000		220 000		219 648				-	-	219 648	0,00%	0,00%
Financial Management Capability Building Grant	300 000		300 000		300 000				-	-		0,00%	0,00%
Blaauwklippen settlement		68 010	68 010						-	68 010	68 010	100,00%	0,00%
Housing consumer education		102 000	102 000						-	-	102 000	0,00%	0,00%
Khaya Lam Free Market Foundation									-	-		0,00%	0,00%
Grand total (Conditional Grants)	147 224 000	19 011 556	166 235 556	17 431 847	138 486 130	11 473 557	84 544 945	9 489 476	-	1 940 617	55 715 894	54,91%	61,05%

MONTHLY BUDGET STATEMENT FOR APRIL 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		164 684	6 478	6 478	-	186 112	5 398	180 714	3347,6%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	-	-	-	179 634	-	179 634	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	-	4 928	4 107	821	20,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 292	258	20,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	2 739	(2 739)	-100,0%	3 287
Provincial Government:		26 899	23 481	33 639	-	23 938	27 782	(3 845)	-13,8%	33 339
Library Services: Conditional Grant		11 144	14 112	14 112	-	14 112	11 760	2 352	20,0%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	256	213	43	20,0%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	16 748	-	7 797	13 957	(6 160)	-44,1%	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	495	413	83	20,0%	495
Financial Management Capacity Building Grant		250	-	-	-	-	-	-	-	-
Financial Management Capability Building Grant		-	-	300	-	300	-	300	#DIV/0!	-
Community Development Workers Operational Support Grant		38	38	38	-	38	32	6	20,0%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	940	1 408	(468)	-33,3%	1 690
District Municipality:		984	500	915	-	115	417	(302)	-72,4%	915
Cape Winelands District Grant 2		984	500	500	-	-	417	(417)	-100,0%	500
Cape Winelands District Grant Community safety		-	-	415	-	115	-	115	#DIV/0!	415
Other grant providers:		675	-	-	-	-	-	-	-	-
Private Enterprises		656	-	-	-	-	-	-	-	-
Public Corporations		18	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	193 242	30 459	41 032	-	210 165	33 597	176 567	525,5%	40 732
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	-	94 097	75 675	18 422	24,3%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	-	28 350	23 625	4 725	20,0%	28 350
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	-	65 747	52 050	13 697	26,3%	62 460
Provincial Government:		17 162	29 440	12 615	-	13 857	9 367	4 491	47,9%	12 615
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		-	-	6 175	-	6 175	4 000	2 175	54,4%	6 175
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		7 078	8 150	1 500	-	2 963	1 250	1 713	137,0%	1 500
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 310	440	440	-	220	367	(147)	-40,1%	440
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		-	20 850	4 500	-	4 500	3 750	750	20,0%	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	-	107 955	85 041	22 914	26,9%	103 425
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	286 898	150 709	144 457	-	318 120	118 639	199 481	168,1%	144 157

MONTHLY BUDGET STATEMENT FOR APRIL 2023

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	4 821	46 134	-	46 134	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	4 488	42 447	-	42 447	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	185	2 638	-	2 638	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	45	507	-	507	#DIV/0!	-
Integrated Urban Development Grant		3 847	3 287	3 287	103	543	-	543	#DIV/0!	-
Provincial Government:		20 200	23 481	33 639	2 459	15 768	-	15 768	#DIV/0!	-
Library Services: Conditional Grant		9 336	14 112	14 112	648	6 854	-	6 854	#DIV/0!	-
Municipal Accreditation and Capacity Building Grant		77	256	256	27	252	-	252	#DIV/0!	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 890	16 748	1 782	8 149	-	8 149	#DIV/0!	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	487	-	487	#DIV/0!	-
Title deeds Restoration Grant		395	-	-	-	-	-	-	-	-
Financial Management Capability Building Grant		-	-	300	-	-	-	-	-	-
Title deeds Restoration Grant		432	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	3	26	-	26	#DIV/0!	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant		150	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	-	-
District Municipality:		500	-	-	-	-	-	-	-	-
Cape Winelands District Grant 2		500	-	-	-	-	-	-	-	-
Cape Winelands District Grant Community safety		-	-	-	-	-	-	-	-	-
Other grant providers:		41	-	-	-	55	-	55	#DIV/0!	-
Private Enterprises		41	-	-	-	55	-	55	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		189 272	212 880	223 038	7 280	61 958	-	61 958	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	90 810	90 810	5 160	56 596	-	56 596	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	1 498	4 458	-	4 458	#DIV/0!	-
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	3 661	52 139	-	52 139	#DIV/0!	-
Provincial Government:		17 552	35 395	12 395	331	3 684	-	3 684	#DIV/0!	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	-	-	-	-	-	-	-	-
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	331	1 029	-	1 029	#DIV/0!	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		-	6 175	6 175	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	20 850	4 500	-	2 655	-	2 655	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		307	-	-	-	(4)	-	(4)	#DIV/0!	-
Departmental Agencies and Accounts		307	-	-	-	(4)	-	(4)	#DIV/0!	-
Total capital expenditure of Transfers and Grants		84 711	126 205	103 205	5 491	60 277	-	60 277	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		273 983	339 085	326 243	12 770	122 234	-	122 234	#DIV/0!	-

MONTHLY BUDGET STATEMENT FOR APRIL 2023

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

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	(20)	-3,5%
Financial Management Capacity Building Grant		20	-	-	(20)	
WC Financial Management Support Grant		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	-	1 034	(167)	-13,9%
Capital expenditure of Approved Roll-overs						
National Government:		8 382	749	749	(7 633)	-91,1%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8 382	749	749	(7 633)	-91,1%
Provincial Government:		8 158	457	3 026	(5 132)	-62,9%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 766	107	1 140	(626)	-35,4%
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	281	693	(307)	-30,7%
Library Services: Conditional Grant		3 874	69	69	(3 804)	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Total capital expenditure of Approved Roll-overs		16 540	1 207	3 775	(12 765)	-77,2%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		17 740	1 207	4 809	(12 931)	-72,9%

MONTHLY BUDGET STATEMENT FOR APRIL 2023

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	296 024 476	286 455 383	-3%	30 039 770	28 929 524	-4%
Bonus	27 836 149	27 836 149	17 050 588	25 282 584	48%	1 445 876	39 928	-97%
Acting and Post Related Allowances	768 931	768 931	564 310	567 090	0%	162 218	49 957	-69%
Non Structured	47 382 530	35 382 530	28 361 451	31 193 226	10%	2 939 365	3 505 580	19%
Standby Allowance	13 259 305	13 259 305	11 054 382	10 567 298	-4%	1 121 881	1 109 193	-1%
Travel or Motor Vehicle	11 416 099	11 412 199	8 399 367	7 496 441	-11%	989 584	748 522	-24%
Accommodation, Travel and Incidental	35 784	35 784	26 142	54 946	110%	2 378	3 675	55%
Bargaining Council	148 959	148 959	128 100	274 000	114%	15 036	29 621	97%
Cellular and Telephone	2 610 657	2 625 693	1 974 767	1 815 447	-8%	208 324	177 412	-15%
Current Service Cost	3 827 806	5 627 183	-	-	0%	-	-	0%
Essential User	624 175	624 175	520 160	844 705	62%	52 016	84 971	63%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	2 385 120	2 344 598	-2%	238 512	219 655	-8%
Group Life Insurance	5 001 446	5 011 385	4 276 929	5 852 931	37%	450 457	582 076	29%
Housing Benefits	2 918 350	2 918 350	2 374 885	2 271 624	-4%	210 878	225 675	7%
Interest Cost	14 894 153	18 380 013	-	-	0%	-	-	0%
Leave Gratuity	6 984 886	6 984 886	5 529 700	-	-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	22 048 580	22 423 731	2%	2 311 876	2 309 606	0%
Non-pensionable	212 467	212 467	174 738	55 867	-68%	16 898	5 657	-67%
Pension	58 888 632	56 788 632	46 286 822	46 774 861	1%	4 843 566	4 661 838	-4%
Scarcity Allowance	764 680	764 680	637 230	675 920	6%	63 723	65 546	3%
Shift Additional Remuneration	5 398 676	4 098 676	3 402 102	3 613 223	6%	344 548	390 491	13%
Structured	2 398 699	2 398 699	1 998 920	2 323 255	16%	199 892	226 417	13%
Unemployment Insurance	2 592 725	2 592 582	2 450 322	2 193 181	-10%	258 324	225 283	-13%
Totals	624 463 763	590 885 967	455 669 091	453 080 309	-1%	46 206 159	43 590 627	-6%

MONTHLY BUDGET STATEMENT FOR APRIL 2023

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 253	19 011	17 697	1 388	15 177	14 641	535	4%	17 697
Pension and UIF Contributions		438	-	467	45	488	418	70	17%	467
Medical Aid Contributions		157	-	126	9	106	106	(0)	0%	126
Motor Vehicle Allowance		2 039	-	720	74	775	632	143	23%	720
Cellphone Allowance		1 929	2 051	1 836	165	1 774	1 530	244	16%	1 836
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	2	2	-	2	#DIV/0!	-
Sub Total - Councillors		19 815	21 062	20 846	1 682	18 322	17 328	994	6%	20 846
% increase	4		6,3%	5,2%						5,2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 245	8 316	8 118	667	6 079	6 243	(164)	-3%	8 118
Pension and UIF Contributions		660	719	719	19	228	502	(274)	-54%	719
Medical Aid Contributions		118	125	125	4	48	89	(42)	-47%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	1 362	(1 362)	-100%	1 399
Motor Vehicle Allowance		550	575	571	20	201	429	(228)	-53%	571
Cellphone Allowance		133	146	161	-	20	111	(91)	-82%	161
Housing Allowances		18	19	19	-	-	19	(19)	-100%	19
Other benefits and allowances		104	92	102	0	1	69	(69)	-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	6 577	8 825	(2 247)	-25%	11 215
% increase	4		18,4%	16,6%						16,6%
Other Municipal Staff										
Basic Salaries and Wages		333 629	373 682	352 666	28 263	280 376	289 782	(9 405)	-3%	352 666
Pension and UIF Contributions		55 262	60 762	58 662	4 868	48 756	48 235	521	1%	58 662
Medical Aid Contributions		25 564	27 013	27 013	2 305	22 376	21 959	417	2%	27 013
Overtime		53 450	68 439	55 139	5 232	47 697	44 817	2 880	6%	55 139
Performance Bonus		-	-	-	-	19	-	19	#DIV/0!	-
Motor Vehicle Allowance		8 923	10 841	10 841	729	7 295	7 970	(675)	-8%	10 841
Cellphone Allowance		1 751	2 465	2 465	177	1 795	1 863	(68)	-4%	2 465
Housing Allowances		2 780	2 899	2 899	226	2 272	2 356	(84)	-4%	2 899
Other benefits and allowances		35 138	36 763	36 763	1 081	35 916	24 332	11 584	48%	36 763
Payments in lieu of leave		538	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	23 146	30 208	33 223	-	-	5 530	(5 530)	-100%	33 223
Sub Total - Other Municipal Staff		540 181	613 072	579 671	42 881	446 503	446 844	(341)	0%	579 671
% increase	4		13,5%	7,3%						7,3%
Total Parent Municipality		569 614	645 526	611 732	45 273	471 402	472 997	(1 595)	0%	611 732
TOTAL SALARY, ALLOWANCES & BENEFITS		569 614	645 526	611 732	45 273	471 402	472 997	(1 595)	0%	611 732
% Increase	4		13,3%	7,4%						7,4%
TOTAL MANAGERS AND STAFF		549 798	624 464	590 886	43 591	453 080	455 669	(2 589)	-1%	590 886

MONTHLY BUDGET STATEMENT FOR APRIL 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 Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	18,704	-	-	550,000	-	-	-	18,704	550,000
Planning and Development	1,079,687	1,940,413	1,437,845	1,299,523	1,616,909	976,981	1,259,597	2,930,529	2,132,934	1,463,042	1,776,271	2,697,978	20,611,708
Infrastructure Services	160,343,175	104,938,999	132,224,692	93,075,294	104,075,241	133,722,036	90,145,194	100,427,315	137,265,491	96,277,981	121,240,038	189,882,593	1,463,618,049
Community and Protection Services	864,443	12,413,573	12,004,854	20,251,751	9,230,718	18,031,432	19,626,591	19,280,041	19,280,759	21,762,159	14,298,546	2,563,930	164,480,939
Corporate Services	738,571	589,740	806,481	550,955	559,995	882,462	584,030	834,128	2,621,262	781,164	971,396	229,124	9,691,062
Financial Services	133,837,258	36,937,257	34,914,723	35,208,544	36,150,862	56,645,318	37,291,018	35,872,999	55,240,522	36,801,653	38,967,243	12,878,943	550,746,340
Grand Total	296,863,134	156,819,982	181,388,596	150,386,067	151,652,429	210,258,229	148,906,431	159,895,012	216,540,970	157,085,998	177,253,494	202,647,756	2,209,698,098
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	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	1,539,679	1,336,276	1,542,407	2,572,760	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	12,104,326	6,585,708	6,354,544	8,780,263	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	66,340,699	218,065,923	99,169,681	137,379,663	211,153,509	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	47,691,254	26,731,869	31,782,090	145,316,585	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	30,497,795	20,406,369	18,470,724	58,593,259	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	8,120,509	7,556,788	6,699,242	10,203,141	6,933,642	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	119,763,979	317,450,764	160,929,146	205,732,569	433,350,017	2,119,664,507
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	-	-	-	25,832	11,021	1,350	1,198	-	-	-	-	599	40,000
Planning and Development	-	-	1,303,059	1,271,445	737,900	1,705,295	452,605	296,904	1,898,288	1,021,521	1,334,133	2,644,132	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	32,216,219	15,709,494	23,912,409	114,764,713	296,643,878
Community and Protection Services	-	-	560,557	597,084	354,542	463,789	414,323	725,632	638,510	1,446,231	2,480,464	22,093,641	29,774,773
Corporate Services	-	2,977,433	76,782	8,174,279	2,684,115	4,018,724	267,825	218,772	1,840,980	3,272,819	2,200,000	11,976,480	37,708,209
Financial Services	-	18,402	24,928	49,809	-	-	1,109	-	22,522	63,442	18,505	1,678,283	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	36,616,519	21,513,507	29,946,511	153,157,848	378,709,141

