



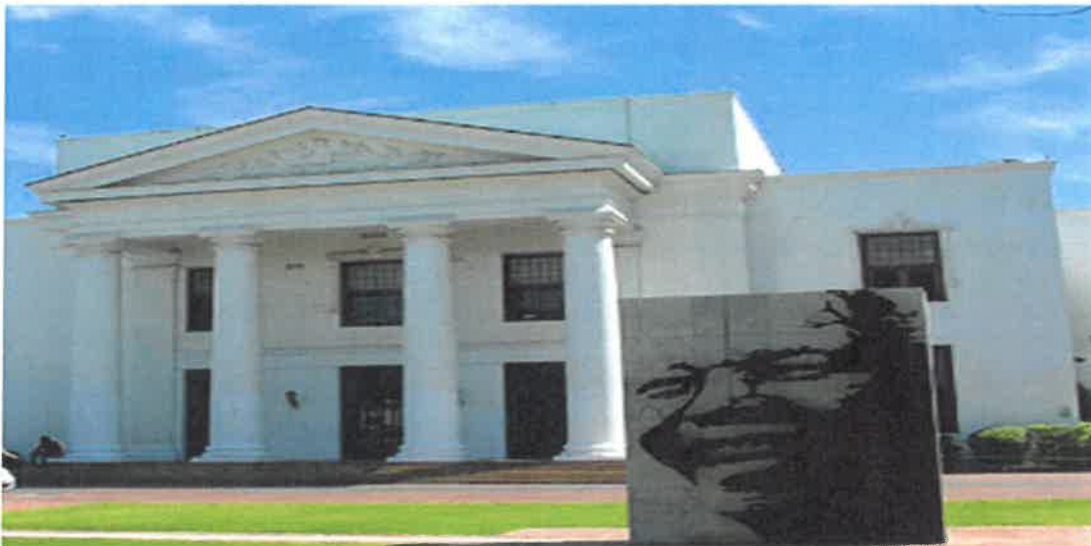
**STELLENBOSCH**

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# **MONTHLY BUDGET MONITORING REPORT**

## **JULY 2023**



**QUALITY CERTIFICATE**

MONTHLY BUDGET STATEMENT FOR JULY 2023

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature \_\_\_\_\_



Date: 15 August 2023

## MONTHLY BUDGET STATEMENT FOR JULY 2023

### Table of Contents

1. Recommendations .....	4
2. Executive Summary .....	5
3. Operating Revenue .....	10
4. Operating Expenditure .....	14
5. Capital Expenditure .....	20
6. Supporting Documentation .....	29
Debtors Age Analysis .....	29
Creditors Age Analysis .....	29
7. Investments .....	30
8. Borrowings.....	32
9. Allocations and grant receipts and expenditure .....	33
10. Employee Benefits .....	37
11. Councillor Allowances and Employee Benefits.....	38
12. Projections for the rest of the Financial Year.....	39

MONTHLY BUDGET STATEMENT FOR JULY 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.

MONTHLY BUDGET STATEMENT FOR JULY 2023

**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 2023/24 budget progress/implementation**

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

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	504 799 865	2 258 348 868	2 284 927 328
Plan to Date (SDBIP)	16 556 784	102 438 418	311 584 318
<b>Actual</b>	<b>14 318</b>	<b>73 414 559</b>	<b>319 842 647</b>
Variance to SDBIP	(16 542 466)	(29 023 859)	8 258 329
Year to date % Variance to SDBIP	<b>-99,91%</b>	<b>-28,33%</b>	<b>2,65%</b>

MONTHLY BUDGET STATEMENT FOR JULY 2023

**Monthly Budget Statements**

**Table C1: Monthly Budget Statement Summary**

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M01 July

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	452 019	473 589	473 589	107 820	107 820	133 455	(25 635)	-19%	473 589
Service charges	1 157 683	1 337 781	1 337 781	120 978	120 978	103 854	17 124	16%	1 337 781
Investment revenue	42 250	41 193	41 193	3 225	3 225	3 433	(207)	-6%	41 193
Transfers and subsidies - Operational	203 745	240 911	240 911	83 724	83 724	68 196	15 528	23%	240 911
Other own revenue	249 220	188 162	188 162	3 794	3 794	2 453	1 341	55%	188 162
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 104 917</b>	<b>2 281 635</b>	<b>2 281 635</b>	<b>319 542</b>	<b>319 542</b>	<b>311 390</b>	<b>8 152</b>	<b>3%</b>	<b>2 281 635</b>
Employee costs	544 952	617 694	617 694	-	-	46 711	(46 711)	-100%	617 694
Remuneration of Councillors	21 818	22 097	22 097	-	-	1 841	(1 841)	-100%	22 097
Depreciation and amortisation	226 235	220 283	220 283	-	-	18 160	(18 160)	-100%	220 283
Interest	47 888	59 688	59 688	-	-	-	-	-	59 688
Inventory consumed and bulk purchases	546 890	736 842	736 849	64 912	64 912	32 783	32 129	98%	736 849
Transfers and subsidies	17 758	20 636	20 636	20	20	-	20	-	20 636
Other expenditure	406 244	581 109	581 102	8 482	8 482	2 942	5 540	188%	581 102
<b>Total Expenditure</b>	<b>1 811 786</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>73 415</b>	<b>73 415</b>	<b>102 438</b>	<b>(29 024)</b>	<b>-28%</b>	<b>2 258 349</b>
<b>Surplus/(Deficit)</b>	<b>293 131</b>	<b>23 286</b>	<b>23 286</b>	<b>246 127</b>	<b>246 127</b>	<b>208 952</b>	<b>37 175</b>	<b>18%</b>	<b>23 286</b>
Transfers and subsidies - capital (monetary allocations)	93 724	103 856	103 856	-	-	419	(419)	-100%	103 856
Transfers and subsidies - capital (in-kind)	93 724	103 856	103 856	-	-	419	(419)	-100%	103 856
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>480 580</b>	<b>230 997</b>	<b>230 997</b>	<b>246 127</b>	<b>246 127</b>	<b>209 790</b>	<b>36 337</b>	<b>17%</b>	<b>230 997</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>480 580</b>	<b>230 997</b>	<b>230 997</b>	<b>246 127</b>	<b>246 127</b>	<b>209 790</b>	<b>36 337</b>	<b>17%</b>	<b>230 997</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>320 008</b>	<b>504 800</b>	<b>504 800</b>	<b>14</b>	<b>14</b>	<b>16 557</b>	<b>(16 543)</b>	<b>-100%</b>	<b>504 800</b>
Capital transfers recognised	116 333	127 974	127 974	-	-	9 100	(9 100)	-100%	127 974
Borrowing	83 467	200 000	200 000	14	14	6 922	(6 907)	-100%	200 000
Internally generated funds	120 208	176 826	176 826	(0)	(0)	535	(535)	-100%	176 826
<b>Total sources of capital funds</b>	<b>320 008</b>	<b>504 800</b>	<b>504 800</b>	<b>14</b>	<b>14</b>	<b>16 557</b>	<b>(16 543)</b>	<b>-100%</b>	<b>504 800</b>
<b>Financial position</b>									
Total current assets	2 017 964	812 688	812 691		2 292 527				812 691
Total non current assets	6 080 325	6 443 332	6 443 332		6 016 116				6 443 332
Total current liabilities	1 366 164	448 318	448 311		1 240 599				448 311
Total non current liabilities	815 575	1 059 662	1 059 662		864 754				1 059 662
<b>Community wealth/Equity</b>	<b>5 944 702</b>	<b>5 748 050</b>	<b>5 748 050</b>		<b>5 944 731</b>				<b>5 748 050</b>
<b>Cash flows</b>									
Net cash from (used) operating	2 577 975	(148 452)	(148 452)	309 479	309 479	217 241	(92 237)	-42%	(148 452)
Net cash from (used) investing	(297 952)	(576 970)	-	(32 286)	(32 286)	13 843	46 129	333%	576 970
Net cash from (used) financing	-	200 000	200 000	-	-	-	-	-	200 000
<b>Cash/cash equivalents at the monthly/year end</b>	<b>2 723 423</b>	<b>(92 781)</b>	<b>484 189</b>	<b>-</b>	<b>811 110</b>	<b>663 725</b>	<b>(147 385)</b>	<b>-22%</b>	<b>1 162 436</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	186 458	6 226	5 662	309 742	-	-	-	-	508 087
<b>Creditors Age Analysis</b>									
Total Creditors	18 812	-	-	-	-	-	-	-	18 812

MONTHLY BUDGET STATEMENT FOR JULY 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		584 429	607 693	607 693	143 255	143 255	164 421	(21 166)	-13%	607 693
Executive and council		624	1 205	1 205	49	49	32	17	52%	1 205
Finance and administration		583 236	606 488	606 488	143 206	143 206	164 389	(21 182)	-13%	606 488
Internal audit		569	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		211 675	179 869	179 869	1 921	1 921	1 647	275	17%	179 869
Community and social services		21 821	14 918	14 918	180	180	104	76	73%	14 918
Sport and recreation		888	1 242	1 242	-	-	65	(65)	-100%	1 242
Public safety		178 502	147 892	147 892	1 126	1 126	578	547	95%	147 892
Housing		10 464	15 817	15 817	616	616	899	(283)	-32%	15 817
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		102 595	113 925	113 925	991	991	500	491	98%	113 925
Planning and development		90 642	106 375	106 375	796	796	467	329	70%	106 375
Road transport		10 833	6 826	6 826	172	172	32	140	437%	6 826
Environmental protection		1 121	725	725	23	23	1	22	2540%	725
<i>Trading services</i>		1 303 506	1 487 296	1 487 296	173 675	173 675	145 436	28 239	19%	1 487 296
Energy sources		846 758	979 174	979 174	94 651	94 651	74 707	19 944	27%	979 174
Water management		176 542	196 564	196 564	11 408	11 408	12 272	(864)	-7%	196 564
Waste water management		149 217	160 222	160 222	34 268	34 268	28 864	5 404	19%	160 222
Waste management		130 988	151 336	151 336	33 348	33 348	29 593	3 755	13%	151 336
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>2 202 205</b>	<b>2 388 783</b>	<b>2 388 783</b>	<b>319 843</b>	<b>319 843</b>	<b>312 004</b>	<b>7 839</b>	<b>3%</b>	<b>2 388 783</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		273 086	362 614	362 764	7 143	7 143	16 545	(9 401)	-57%	362 764
Executive and council		35 192	42 363	42 613	86	86	2 959	(2 873)	-97%	42 613
Finance and administration		224 279	314 447	314 347	7 035	7 035	13 241	(6 206)	-47%	314 347
Internal audit		13 615	5 804	5 804	22	22	344	(322)	-93%	5 804
<i>Community and public safety</i>		363 448	433 048	433 048	352	352	17 833	(17 481)	-98%	433 048
Community and social services		42 398	52 702	52 702	96	96	2 399	(2 303)	-96%	52 702
Sport and recreation		54 661	81 085	81 085	124	124	4 691	(4 568)	-97%	81 085
Public safety		228 294	268 165	268 165	59	59	8 893	(8 834)	-99%	268 165
Housing		38 095	31 096	31 096	73	73	1 849	(1 776)	-96%	31 096
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		154 619	220 371	220 221	151	151	12 381	(12 230)	-99%	220 221
Planning and development		74 239	98 596	98 446	32	32	4 584	(4 552)	-99%	98 446
Road transport		63 886	103 690	103 690	110	110	6 867	(6 756)	-98%	103 690
Environmental protection		16 494	18 085	18 085	9	9	930	(921)	-99%	18 085
<i>Trading services</i>		1 020 634	1 242 315	1 242 315	65 768	65 768	55 680	10 088	18%	1 242 315
Energy sources		583 626	768 674	768 674	61 305	61 305	38 621	22 685	59%	768 674
Water management		140 314	146 032	146 032	3 737	3 737	5 250	(1 513)	-29%	146 032
Waste water management		169 021	176 993	176 993	473	473	8 678	(8 205)	-95%	176 993
Waste management		127 672	150 616	150 616	252	252	3 131	(2 879)	-92%	150 616
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>1 811 786</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>73 415</b>	<b>73 415</b>	<b>102 438</b>	<b>(29 024)</b>	<b>-28%</b>	<b>2 258 349</b>
<b>Surplus/ (Deficit) for the year</b>		<b>390 418</b>	<b>130 434</b>	<b>130 434</b>	<b>246 428</b>	<b>246 428</b>	<b>209 565</b>	<b>36 863</b>	<b>18%</b>	<b>130 434</b>

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 JULY 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) - M01 July

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		569	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 648	26 357	26 357	1 345	1 345	1 305	40	3,1%	26 357
Vote 3 - INFRASTRUCTURE SERVICES		1 392 493	1 589 956	1 589 956	173 913	173 913	145 529	28 384	19,5%	1 589 956
Vote 4 - COMMUNITY AND PROTECTION SERVICES		204 635	164 777	164 777	1 329	1 329	748	580	77,6%	164 777
Vote 5 - CORPORATE SERVICES		10 523	10 179	10 179	853	853	685	168	24,5%	10 179
Vote 6 - FINANCIAL SERVICES		573 337	597 514	597 514	142 402	142 402	163 736	(21 334)	-13,0%	597 514
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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>2 202 205</b>	<b>2 388 783</b>	<b>2 388 783</b>	<b>319 843</b>	<b>319 843</b>	<b>312 004</b>	<b>7 839</b>	<b>2,5%</b>	<b>2 388 783</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		26 653	17 841	17 841	46	46	1 025	(979)	-95,5%	17 841
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		82 551	93 403	93 403	104	104	5 429	(5 325)	-98,1%	93 403
Vote 3 - INFRASTRUCTURE SERVICES		1 123 466	1 366 656	1 366 656	65 878	65 878	62 564	3 314	5,3%	1 366 656
Vote 4 - COMMUNITY AND PROTECTION SERVICES		306 317	422 903	422 903	288	288	17 692	(17 405)	-98,4%	422 903
Vote 5 - CORPORATE SERVICES		164 948	234 757	234 757	879	879	10 580	(9 701)	-91,7%	234 757
Vote 6 - FINANCIAL SERVICES		96 544	122 789	122 789	6 220	6 220	5 149	1 071	20,8%	122 789
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>1 800 480</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>73 415</b>	<b>73 415</b>	<b>102 438</b>	<b>(29 024)</b>	<b>-28,3%</b>	<b>2 258 349</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>401 725</b>	<b>130 434</b>	<b>130 434</b>	<b>246 428</b>	<b>246 428</b>	<b>209 565</b>	<b>36 863</b>	<b>17,8%</b>	<b>130 434</b>

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 JULY 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
Exchange Revenue		1 285 547	1 435 565	1 435 565	127 863	127 863	109 739	18 123	17%	1 435 565
Service charges - Electricity		776 866	913 669	913 669	77 890	77 890	61 920	15 970	26%	913 669
Service charges - Water		163 890	185 622	185 622	10 528	10 528	11 721	(1 193)	-10%	185 622
Service charges - Waste Water Management		105 155	108 647	108 647	14 450	14 450	13 895	555	4%	108 647
Service charges - Waste management		89 868	107 654	107 654	16 351	16 351	15 160	1 191	8%	107 654
Sale of Goods and Rendering of Services		21 904	22 190	22 190	1 759	1 759	1 158	601	52%	22 190
Agency services		3 438	3 358	3 358	269	269	102	166	162%	3 358
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 348	15 413	15 413	1 605	1 605	941	664	71%	15 413
Interest earned from Current and Non Current Assets		42 250	41 193	41 193	3 225	3 225	3 433	(207)	-6%	41 193
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		11 223	10 604	10 604	773	773	438	334	76%	10 604
Licence and permits		8 408	7 872	7 872	429	429	128	301	236%	7 872
Operational Revenue		46 197	19 346	19 346	584	584	843	(259)	-31%	19 346
Non-Exchange Revenue		822 934	849 362	849 362	191 980	191 980	201 845	(9 865)	-5%	849 362
Property rates		452 019	473 589	473 589	107 820	107 820	133 455	(25 635)	-19%	473 589
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		163 450	131 570	131 570	135	135	0	135	134657%	131 570
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		203 745	240 911	240 911	83 724	83 724	68 196	15 528	23%	240 911
Interest		3 418	3 293	3 293	301	301	194	107	55%	3 293
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		157	-	-	-	-	-	-	-	-
Other Gains		145	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>2 108 480</b>	<b>2 284 927</b>	<b>2 284 927</b>	<b>319 843</b>	<b>319 843</b>	<b>311 584</b>	<b>8 258</b>	<b>3%</b>	<b>2 284 927</b>
<b>Expenditure By Type</b>										
Employee related costs		544 952	617 694	617 694	-	-	46 711	(46 711)	-100%	617 694
Remuneration of councillors		21 818	22 097	22 097	-	-	1 841	(1 841)	-100%	22 097
Bulk purchases - electricity		460 149	636 393	636 393	60 863	60 863	31 771	29 092	92%	636 393
Inventory consumed		86 741	100 449	100 456	4 049	4 049	1 012	3 037	300%	100 456
Debt impairment		28 933	16 684	16 684	-	-	-	-	-	16 684
Depreciation and amortisation		226 235	220 283	220 283	-	-	18 160	(18 160)	-100%	220 283
Interest		47 888	59 688	59 688	-	-	-	-	-	59 688
Contracted services		226 896	288 868	288 771	269	269	659	(390)	-59%	288 771
Transfers and subsidies		17 758	20 636	20 636	20	20	-	20	-	20 636
Irrecoverable debts written off		8 966	94 958	94 958	-	-	-	-	-	94 958
Operational costs		139 251	180 599	180 689	8 213	8 213	2 284	5 930	260%	180 689
Losses on Disposal of Assets		1 664	-	-	-	-	-	-	-	-
Other Losses		534	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>1 811 786</b>	<b>2 258 349</b>	<b>2 258 349</b>	<b>73 415</b>	<b>73 415</b>	<b>102 438</b>	<b>(29 024)</b>	<b>-28%</b>	<b>2 258 349</b>
<b>Surplus/(Deficit)</b>		<b>296 694</b>	<b>26 578</b>	<b>26 578</b>	<b>246 428</b>	<b>246 428</b>	<b>209 146</b>	<b>37 282</b>	<b>0</b>	<b>26 578</b>
Transfers and subsidies - capital (monetary allocations)		93 724	103 856	103 856	-	-	419	(419)	(0)	103 856
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>390 418</b>	<b>130 434</b>	<b>130 434</b>	<b>246 428</b>	<b>246 428</b>	<b>209 565</b>			<b>130 434</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>390 418</b>	<b>130 434</b>	<b>130 434</b>	<b>246 428</b>	<b>246 428</b>	<b>209 565</b>			<b>130 434</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>390 418</b>	<b>130 434</b>	<b>130 434</b>	<b>246 428</b>	<b>246 428</b>	<b>209 565</b>			<b>130 434</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>390 418</b>	<b>130 434</b>	<b>130 434</b>	<b>246 428</b>	<b>246 428</b>	<b>209 565</b>			<b>130 434</b>

MONTHLY BUDGET STATEMENT FOR JULY 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 31 July 2023. It should be noted that the figures relate to billed revenue and not cash collected.

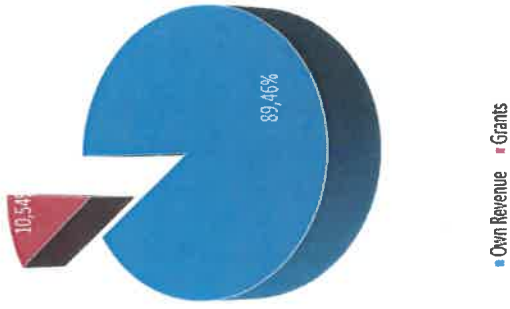
**Operating Revenue by Source:**

R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
<b>Exchange Revenue</b>									
Service charges - Electricity	913 669 187,00	913 669 187,00	77 889 802,02	61 919 779,00	-15 970 023,02	61 919 779,00	77 889 802,02	-15 970 023,02	-25,79%
Service charges - Water	185 621 843,00	185 621 843,00	10 528 162,66	11 721 439,00	1 193 276,34	11 721 439,00	10 528 162,66	1 193 276,34	10,18%
Service charges - Waste Water Management	108 646 667,00	108 646 667,00	14 450 293,91	13 894 808,00	-555 485,91	13 894 808,00	14 450 293,91	-555 485,91	-4,00%
Service charges - Waste Management	107 653 574,00	107 653 574,00	16 350 683,85	15 159 855,00	-1 190 828,85	15 159 855,00	16 350 683,85	-1 190 828,85	-7,86%
Sale of Goods and Rendering of Services	22 189 670,00	22 189 670,00	1 759 473,43	1 158 057,00	-601 416,43	1 158 057,00	1 759 473,43	-601 416,43	-51,93%
Agency services	3 357 697,00	3 357 697,00	268 554,24	102 426,00	-166 128,24	102 426,00	268 554,24	-166 128,24	-162,19%
Interest earned from Receivables	15 412 628,00	15 412 628,00	1 604 618,43	941 105,00	-663 513,43	941 105,00	1 604 618,43	-663 513,43	-70,50%
Interest earned from Current and Non Current Assets	41 192 661,00	41 192 661,00	3 225 292,73	3 432 722,00	207 429,27	3 432 722,00	3 225 292,73	207 429,27	6,04%
Rental from Fixed Assets	10 603 901,00	10 603 901,00	772 673,45	438 370,00	-334 303,45	438 370,00	772 673,45	-334 303,45	-76,26%
Licence and permits	7 871 599,00	7 871 599,00	428 946,60	127 654,00	-301 292,60	127 654,00	428 946,60	-301 292,60	-236,02%
Operational Revenue	19 345 609,00	19 345 609,00	584 043,17	843 159,00	259 115,83	843 159,00	584 043,17	259 115,83	30,73%
<b>Non-Exchange Revenue</b>									
Property rates	473 588 918,00	473 588 918,00	107 820 288,63	133 454 810,00	25 634 521,37	133 454 810,00	107 820 288,63	25 634 521,37	19,21%
Fines, penalties and forfeits	131 570 078,00	131 570 078,00	134 757,05	100,00	-134 657,05	100,00	134 757,05	-134 657,05	-134657,05%
Transfer and subsidies - Operational	240 910 500,00	240 910 500,00	83 724 000,00	68 195 745,00	-15 528 255,00	68 195 745,00	83 724 000,00	-15 528 255,00	-22,77%
Interest	3 292 796,00	3 292 796,00	301 056,99	194 289,00	-106 767,99	194 289,00	301 056,99	-106 767,99	-54,95%
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 284 927 328,00</b>	<b>2 284 927 328,00</b>	<b>319 842 647,16</b>	<b>311 584 318,00</b>	<b>-8 258 329,16</b>	<b>311 584 318,00</b>	<b>319 842 647,16</b>	<b>-8 258 329,16</b>	<b>-2,65%</b>

MONTHLY BUDGET STATEMENT FOR JULY 2023

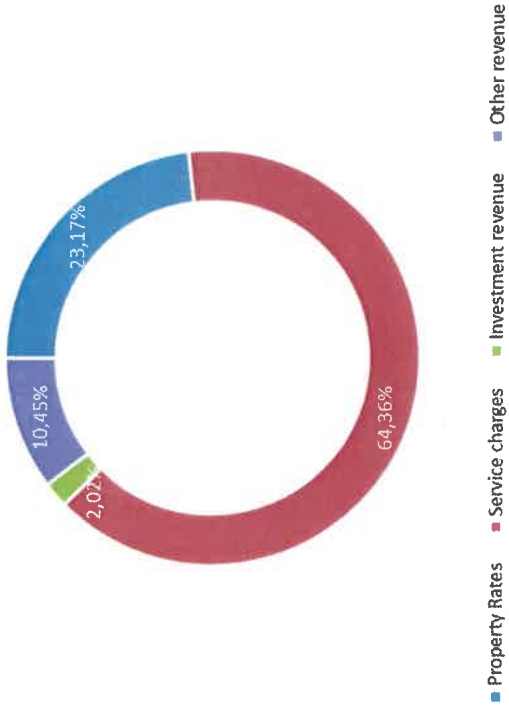
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



Own revenue consists mainly of service charges at 64,36% per cent of the R1 315 591 271 own revenue budget.

Composition of own revenue



## MONTHLY BUDGET STATEMENT FOR JULY 2023

### 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 underperformance of R25 634 521 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 R15 970 023 more electricity charges than initially anticipated. The largest overperformance relates to the Time of Use Tariffs (R4 346 129) and Domestic High prepaid (R12 456 520). The overperformance is due to reduced loadshedding stages and an influx of students following the mid-year holiday period.

##### 3.3 Service charges - water revenue

The municipality has billed R1 193 276 less water charges than initially anticipated. The largest underperformance was noted for the sale of conventional water (R1 320 153). This decline in billings is a result of a decrease in consumption than initially anticipated.

##### 3.4 Transfers and subsidies

The municipality has noted an overperformance of R15 528 255 than initially anticipated. The over performance is due to an inflow of tranche payments in relation to the equitable share.

MONTHLY BUDGET STATEMENT FOR JULY 2023

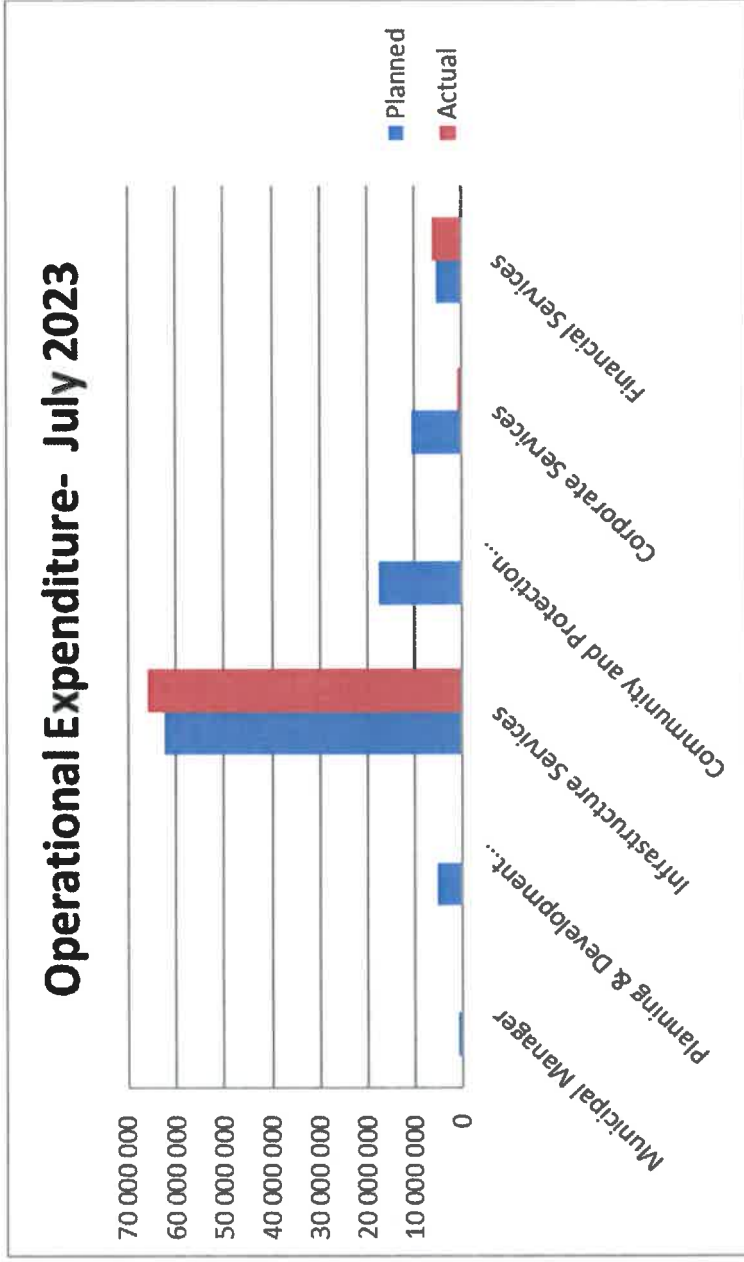
**4. Operating Expenditure**

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 July 2023.

**Operating Expenditure (Per Directorate):**

Directorate	Original Budget	Adjusted Budget	Year To Date		July 2023		July Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 841 031	17 841 031	1 024 674	46 151	1 024 674	46 151	(978 523)	-95%
Planning & Development Services	93 402 566	93 402 566	5 428 683	104 086	5 428 683	104 086	(5 324 597)	-98%
Infrastructure Services	1 366 656 493	1 366 656 493	62 563 661	65 878 100	62 563 661	65 878 100	3 314 439	5%
Community and Protection Services	422 902 773	422 902 773	17 692 418	287 651	17 692 418	287 651	(17 404 767)	-98%
Corporate Services	234 756 698	234 756 698	10 579 996	878 713	10 579 996	878 713	(9 701 283)	-92%
Financial Services	122 789 307	122 789 307	5 148 986	6 219 858	5 148 986	6 219 858	1 070 872	21%
<b>TOTALS</b>	<b>2 258 348 868</b>	<b>2 258 348 868</b>	<b>102 438 418</b>	<b>73 414 559</b>	<b>102 438 418</b>	<b>73 414 559</b>	<b>(29 023 859)</b>	<b>-28%</b>

MONTHLY BUDGET STATEMENT FOR JULY 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 R5 428 683 of the budget. The year- to- date actual expenditure incurred amounted to R104 086 which resulted in an underperformance of R5 324 957. The items that attributed to the underperformance are as follows:

#### **4.1.1 Expenditure: Inventory Consumed: Consumables: Standard Rated**

The user department planned to spend R31 287 of the budget. The year- to- date actual expenditure incurred amounted to R22 947. The user department indicated that provisions amounting to R20 125 have been loaded onto the financial system for the purchase of stationery supplies.

#### **4.1.2 Expenditure: Inventory Consumed: Consumables: Zero Rated (Housing Administration)**

The user department planned to spend R795 of the budget. No expenditure has been incurred to date. The user department indicated that two vehicles have gone for repairs which negatively affects the budgeted fuel usage.

#### **4.1.3 Expenditure: Inventory Consumed: Materials and Supplies**

The user department planned to spend R12 278 of the budget. The year- to- date actual expenditure incurred amounted to R9 487. The user department indicated that they are awaiting the delivery of various items amounting to R32 657.

#### **4.1.4 Expenditure: Operational Cost: Honoraria (Voluntarily Workers)**

The user department planned to spend R4 000 of the budget. No expenditure has been incurred to date. The user department indicated that new contracts for the new financial year had to be signed with the caretakers which delayed the processing of the payments. However, all contracts have been signed and an improvement will be seen in the next reporting period.

## **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R62 563 661 of the budget. The year-to-date actual expenditure incurred amounted to R65 878 100 which resulted in an overperformance of R3 314 439. The items that attributed to the overperformance are as follows:

### **4.2.1 Expenditure: Inventory Consumed: Consumables: Standard Rated**

The user department planned to spend R2 486 of the budget. The year-to-date actual expenditure incurred amounted to R63 120. The user department indicated that they are awaiting the final approval of the materials tender, but they have managed to expense more than they had initially anticipated.

### **4.2.2 Expenditure: Inventory Consumed: Materials and Supplies**

The user department planned to spend R67 096 of the budget. The year-to-date actual expenditure incurred amounted to R322 619. The user department indicated that due to the change in financial year, an adjustment of the prices on the material tender was being executed which will be completed in August and thereafter they can book the required material out.

### **4.2.3 Expenditure: Bulk Purchases: Electricity: ESKOM**

The user department planned to spend R28 919 598 of the amended budget. The year-to-date actual expenditure incurred amounted to R60 862 881. The user department indicated that the payment for July has not yet been made and an improvement will reflect in the next reporting period.

## **4.3 Community and Protection Services**

The Community and Protection Services directorate planned to spend R17 692 418 of the budget. The year-to-date actual expenditure incurred amounted to R287 651 which resulted in an underperformance of R17 404 607. The items that attributed to the underperformance are as follows:

### **4.3.1 Expenditure: Inventory Consumed: Materials and Supplies**

The user department planned to spend R6 685 of the budget. No expenditure has been incurred to date. The user department indicated that they are awaiting price and quotation items that have been submitted.



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

The user department planned to spend R9 000 of the budget. No expenditure has been incurred to date. The user department indicated that they plan to provide outdoor training which cannot be carried out due to seasonal weather constraints. An improvement will be seen during the warmer months.

**4.3.3 Expenditure: Operational Cost: Uniform and Protective Clothing (Street beautification)**

The user department planned to spend R44 110 of the budget. No expenditure has been incurred to date. The user department indicated that they have submitted their price and quotations.

**4.4 Corporate Services**

The Corporate Services directorate planned to spend R10 579 996 of the budget. The year-to-date actual expenditure incurred amounted to R878 713 which resulted in an underperformance of R9 701 283. The items that attributed to the underperformance are as follows:

**4.4.1 Expenditure: Inventory Consumed: Consumables: Standard Rated (Administration buildings: Stellenbosch)**

The user department planned to spend R5 894 of the budget. No expenditure has been incurred to date. The user department indicated that expenditure will be incurred as per the needs of the department.

**4.4.2 Expenditure: Inventory Consumed: Consumables: Standard Rated (Information technology)**

The user department planned to spend R3 055 of the budget. No expenditure has been incurred to date. The user department indicated that expenditure will be incurred on a need-to-basis.

**4.4.3 Expenditure: Operating Leases: Investment Properties**

The user department planned to spend R62 007 115 of the budget. The year-to-date actual expenditure incurred amounted to R584 440. The user department indicated that an invoice has been submitted for payment and will reflect in the next reporting period.

#### **4.5 Financial Services**

The Financial Services directorate planned to spend R5 148 986 of the budget. The year-to-date actual expenditure incurred amounted to R6 219 858 which resulted in an overperformance of R1 070 872. The items that attributed to the overperformance are as follows:

##### **4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums**

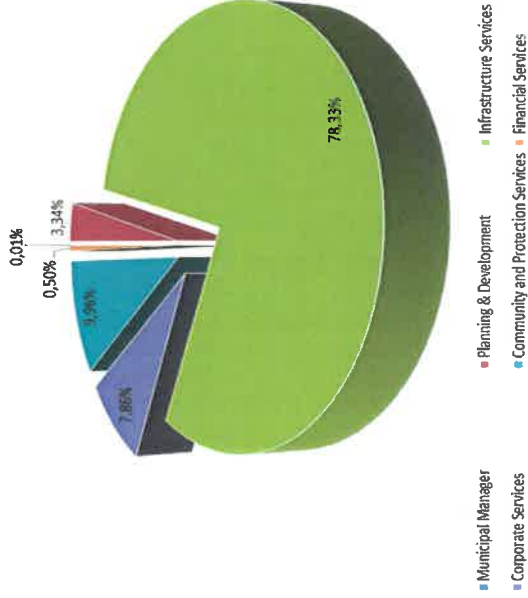
The user department planned to spend R1 957 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 888 213. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

### 5 Capital Expenditure

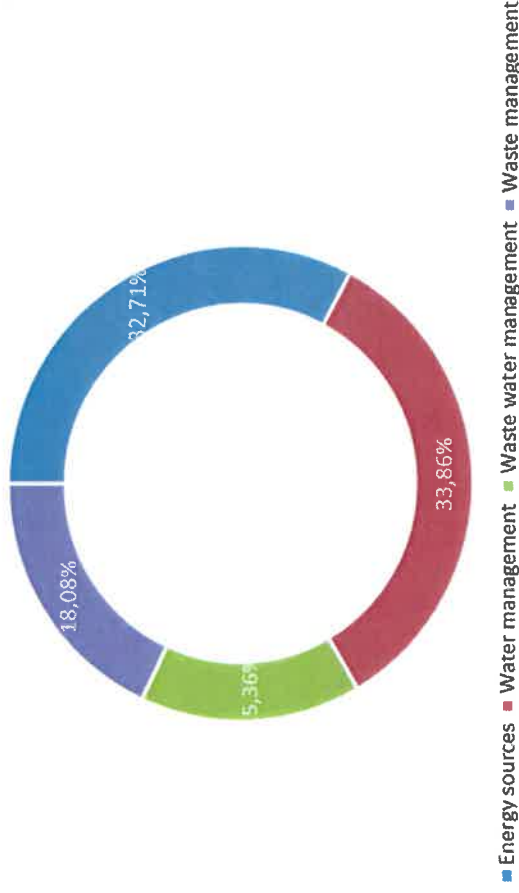
Stellenbosch municipality vested most of the 2023/24 capital budget in trading services (R346 023 363 or 68.55 per cent of the R504 799 865 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management infrastructure (R113 188 013 or 33.86 per cent of the R346 023 363 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



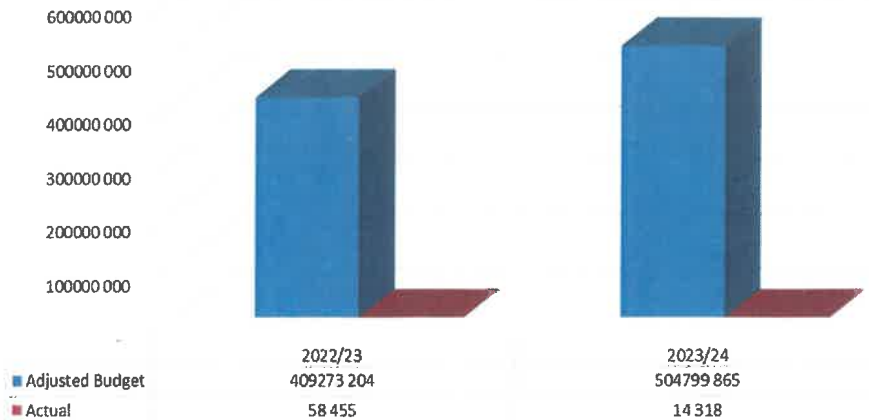
MONTHLY BUDGET STATEMENT FOR JULY 2023

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 July 2023.

Directorate	Original Budget	Capital Expenditure					Actuals + Commitments & Provisional	Balance Budget - (Actual + Comm + Prov)	Year To Date Actual Spent	Year To Date Actual + Commitments
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional				
Municipal Manager	40 000	-	-	-	-	-	40 000	0,00%	0,00%	
Planning & Development	9 043 500	-	-	392 456	12 418	404 874	8 638 626	0,00%	4,34%	
Infrastructure Services	436 423 363	16 256 784	14 318	59 011 460	64 584 262	123 610 040	312 813 323	0,00%	13,52%	
Corporate Services	33 901 000	300 000	-	-	2 171 989	2 171 989	31 729 011	0,00%	0,00%	
Community and Protection Services	24 642 002	-	-	5 012	5 613 927	5 618 939	19 023 063	0,00%	0,02%	
Financial Services	750 000	-	-	-	-	-	750 000	0,00%	0,00%	
<b>TOTALS</b>	<b>504 799 865</b>	<b>16 556 784</b>	<b>14 318</b>	<b>59 408 928</b>	<b>72 382 595</b>	<b>131 805 842</b>	<b>372 994 023</b>	<b>0,00%</b>	<b>11,77%</b>	

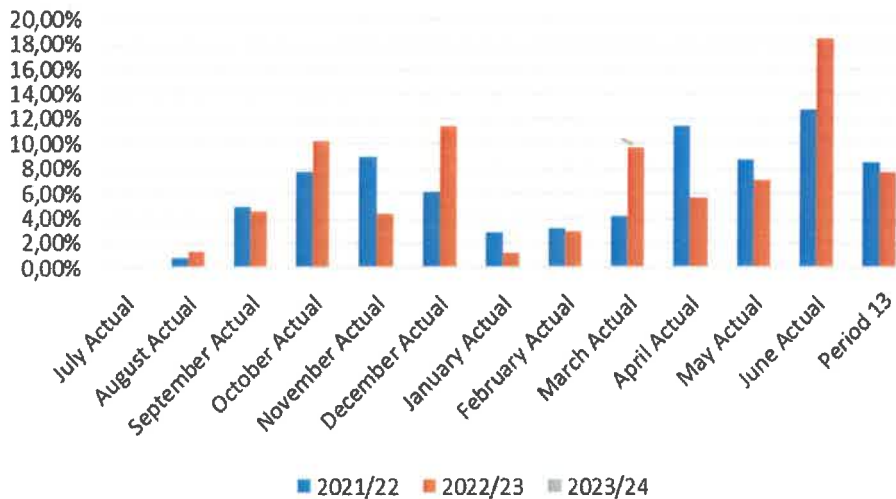
## MONTHLY BUDGET STATEMENT FOR JULY 2023

### Year-On-Year Capital Comparison



Detail	2022/23	2023/24
Adjusted Budget	409 273 204	504 799 865
Actual	58 455	14 318
Actual % Spent	0,01%	0,00%

### 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	June YTD
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	347 610 367,00
2022/23	0,02%	1,31%	4,64%	10,30%	4,37%	11,47%	1,20%	3,00%	9,67%	5,68%	7,11%	18,49%	7,71%	378 709 141,00	320 007 673,05
2023/24	0,00%													504 799 865,00	

MONTHLY BUDGET STATEMENT FOR JULY 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) - M01 July

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		40	40	40	-	-	-	-		40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	7 824	-	-	-	-		7 824
Vote 3 - INFRASTRUCTURE SERVICES		260 929	432 123	432 123	444	444	16 257	(15 813)	-97%	432 123
Vote 4 - COMMUNITY AND PROTECTION SERVICES		14 042	20 492	20 492	-	-	-	-		20 492
Vote 5 - CORPORATE SERVICES		30 497	30 201	30 201	-	-	250	(250)	-100%	30 201
Vote 6 - FINANCIAL SERVICES		587	250	250	-	-	-	-		250
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
<b>Total Capital Multi-year expenditure</b>	4,7	317 310	490 930	490 930	444	444	16 507	(16 063)	-97%	490 930
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	1 220	-	-	-	-		1 220
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	4 300	(429)	(429)	-	(429)	#DIV/0!	4 300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 605	4 150	4 150	-	-	-	-		4 150
Vote 5 - CORPORATE SERVICES		569	3 700	3 700	-	-	50	(50)	-100%	3 700
Vote 6 - FINANCIAL SERVICES		-	500	500	-	-	-	-		500
<b>Total Capital single-year expenditure</b>	4	2 698	13 870	13 870	(429)	(429)	50	(479)	-95%	13 870
<b>Total Capital Expenditure</b>	3	320 008	504 800	504 800	14	14	16 557	(16 543)	-100%	504 800
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		31 693	34 691	34 691	-	-	300	(300)	-100%	34 691
Executive and council		40	40	40	-	-	-	-		40
Finance and administration		31 653	34 651	34 651	-	-	300	(300)	-100%	34 651
Internal audit		-	-	-	-	-	-	-		-
<b>Community and public safety</b>		15 483	28 606	28 606	-	-	-	-		28 606
Community and social services		2 324	7 285	7 285	-	-	-	-		7 285
Sport and recreation		4 720	6 461	6 461	-	-	-	-		6 461
Public safety		1 624	6 966	6 966	-	-	-	-		6 966
Housing		6 815	7 894	7 894	-	-	-	-		7 894
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		78 863	95 480	95 480	(0)	(0)	-	(0)	#DIV/0!	95 480
Planning and development		13 953	19 800	19 800	-	-	-	-		19 800
Road transport		58 074	73 080	73 080	(0)	(0)	-	(0)	#DIV/0!	73 080
Environmental protection		6 837	2 600	2 600	-	-	-	-		2 600
<b>Trading services</b>		193 969	346 023	346 023	14	14	16 257	(16 242)	-100%	346 023
Energy sources		73 250	113 188	113 188	14	14	-	14	#DIV/0!	113 188
Water management		73 909	117 150	117 150	-	-	9 560	(9 560)	-100%	117 150
Waste water management		40 101	53 140	53 140	-	-	450	(450)	-100%	53 140
Waste management		6 709	62 545	62 545	-	-	6 247	(6 247)	-100%	62 545
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Functional Classification</b>	3	320 008	504 800	504 800	14	14	16 557	(16 543)	-100%	504 800
<b>Funded by:</b>										
National Government		90 636	79 190	79 190	-	-	9 100	(9 100)	-100%	79 190
Provincial Government		8 543	24 666	24 666	-	-	-	-		24 666
District Municipality		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		17 155	24 118	24 118	-	-	-	-		24 118
Transfers recognised - capital		116 333	127 974	127 974	-	-	9 100	(9 100)	-100%	127 974
Borrowing	6	83 467	200 000	200 000	14	14	6 922	(6 907)	-100%	200 000
Internally generated funds		120 208	176 826	176 826	(0)	(0)	535	(535)	-100%	176 826
<b>Total Capital Funding</b>	7	320 008	504 800	504 800	14	14	16 557	(16 543)	-100%	504 800

## **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 had no planned expenditure on the original budget. No expenditure has been incurred to date.

### **5.2 Community and Protection Services**

The directorate had no planned expenditure on the original budget. No expenditure has been incurred to date.

### **5.3 Infrastructure Services**

The Directorate planned to spend R16 256 784 of the original budget. The year-to-date actual expenditure incurred amounted to R14 318. This resulted in an underperformance of R16 242 466. The projects that attributed to the underperformance are as follows:

#### **5.3.1 Area Cleaning Depot: Franschhoek**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that they are awaiting the pane tender and procurement will commence thereafter.

#### **5.3.2 Expansion of the landfill site (New cells)**

The user department planned to spend R4 486 784 of the budget. No expenditure has been incurred to date. Orders to the amount of R46 000 000 have been loaded onto the financial system. The user department indicated that the first invoice has been submitted for payment and an improvement will reflect in the next reporting period.

#### **5.3.3 Landfill Gas To Energy**

The user department planned to spend R1 710 000 of the budget. No expenditure has been incurred to date. The user department indicated that the tender has been approved and will be advertised in August 2023. Additional funding is required for this project.

## MONTHLY BUDGET STATEMENT FOR JULY 2023

### **5.3.4 Bulk Water Supply Klapmuts**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated the tender has been advertised; evaluated and will be serving at the bid adjudication committee in August 2023.

### **5.3.5 Bulk Water Supply Pipeline & Reservoir - Jamestown**

The user department planned to spend R250 000 of the budget. No expenditure has been incurred to date. The user department indicated that the tender has been evaluated and they are currently in negotiations with the entity currently letting the farm property whereafter construction will commence.

### **5.3.6 New Reservoir & Pipeline: Vlottenburg**

The user department planned to spend R9 000 000 of the budget. No expenditure has been incurred to date. The user department indicated that this is a multi-year project, and they envisage completion of phase 1 to be in November 2023 and commence with phase 2 thereafter.

### **5.3.7 Waterpipe Replacement**

The user department planned to spend R100 000 of the budget. No expenditure has been incurred to date. The user department indicated that the tender for this project lapsed and that they will be going on tender where they expect to commence with the project in December 2023.

### **5.3.8 Upgrade of WWTW Wemmershoek**

The user department planned to spend R200 000 of the budget. No expenditure has been incurred to date. The user department indicated the tender for phase 2 is expected to serve at the bid specifications committee in August 2023 for the appointment of a consultant.

### **5.3.9 Upgrade of WWTW: Klapmuts**

The user department planned to spend R100 000 of the budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and they are currently experiencing delays due to discussions with the consultant.



## **5.4 Corporate Services**

The Directorate planned to spend R300 000 of the budget. No expenditure has been incurred to date. This resulted in an underperformance of R300 000. The projects that attributed to the underperformance are as follows:

### **5.4.1 Fibre Optic Implementation**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that tender BSM 2/24 has been re-advertised and will be closing in August 2023. A site meeting will be held on 7 August 2023.

### **5.4.2 ICT Cable Reticulation and Management**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that the tender has been awarded and they are awaiting the completion of the appeal period.

### **5.4.3 Server Storage expansion and upgrades**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that they have earmarked two virtual devices for which they will be going on tender.

### **5.4.4 Kayamandi: Upgrading of Makapula Hall**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that a service provider had been appointed for the specifications, however, there is currently a dispute, the department is looking at terminating the contract and appointing a new service provider. The same service provider was appointed for Structural improvements: Sport grounds.

### **5.4.5 Structural Upgrade: Jamestown Ward Office and Library**

The user department planned to spend R50 000 of the budget. No expenditure has been incurred to date. The user department indicated that they are looking at appointing a service provider for the preparation of the specifications.



MONTHLY BUDGET STATEMENT FOR JULY 2023

7 Investments

ACC. NR	BANK	Type / Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2023	July		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	<b>ABSA BANK</b>										
93-6748-9415	AW9415	CALL	8,900%		97 732 102,17						97 732 102,17
20-8031-5300	AW5300	FIXED / 5 MTHS	5,580%	19-Aug-22	0,00						0,00
20-8065-2148	AW2148	FIXED/6 MTHS	7,490%	14-Mar-23	0,00						0,00
20-8070-0884	AW0884	FIXED/6 MTHS	7,900%	17-Apr-23	0,00						0,00
20-8097-3316	AW3316	FIXED/4 MTHS	8,550%	14-Jul-23	51 259 219,18		51 405 479,45	(51 405 479,45)	152 260,27	152 260,27	(0,00)
20-8103-0741	AW0741	FIXED/3 MTHS	8,550%	19-Jul-23	71 246 000,00		71 536 164,38	(71 536 164,38)	290 164,38	290 164,38	0,00
20-8116-1722	AW1722	FIXED/6 MTHS	9,780%	11-Dec-23	-	94 518 353,02		94 518 353,02			94 518 353,02
					220 231 321,35	94 518 353,02	122 941 643,84	(28 423 290,82)	442 424,66	442 424,66	192 250 455,19
	<b>NEDBANK</b>										
03/7881123974/...024	NH024	FIXED / 12 MTHS	5,800%	12-Oct-22	-						
03/7881123974/...025	NH025	FIXED / 6 MTHS	6,100%	22-Sep-22	-						
03/7881123974/...026	NH026	FIXED / 12 MTHS	7,950%	21-Jun-23	(0,01)						
03/7881123974/...028	NH028	FIXED / 12 MTHS	9,050%	13-Oct-23	106 471 369,86				768 630,14	768 630,14	107 240 000,00
03/7881123974/...030	NH030	FIXED / 12 MTHS	9,540%	15-Mar-24	102 796 657,53				810 246,58	810 246,58	103 606 904,11
03/7881123974/...031	NH031	FIXED / 12 MTHS			209 268 027,39	105 481 646,98		105 481 646,98	625 087,13	625 087,13	106 106 734,11
						105 481 646,98	-	105 481 646,98	2 203 963,84	2 203 963,84	316 953 638,22
<b>INVESTMENT TOTAL</b>					429 499 348,74	200 000 000,00	122 941 643,84	77 058 356,16	2 646 388,50	2 646 388,50	509 204 093,41

MONTHLY BUDGET STATEMENT FOR JULY 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July																
Investments by maturity Name of institution & investment ID	Ref	Period of investment		Type of investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate -	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance	
		Yrs	Months													
<b>R thousands</b>																
<b>Municipality</b>																
A#0415		CALL ACCO		Deposits - Bank (03)		Yes	8,40%			12/10/2024	97 732		-		97 732	
N#028		1Y		Deposits - Bank (03)		Yes	9,05%			13/10/2023	106 471	769	-		107 240	
N#030		1Y		Deposits - Bank (03)		Yes	9,54%			15/03/2024	102 797	810	-		103 607	
A#3316		4M		Deposits - Bank (03)		Yes	8,55%			16/07/2023	51 253	152	(51 405)		(0)	
A#0741		3M		Deposits - Bank (03)		Yes	8,55%			19/07/2023	71 246	290	(71 536)		0	
N#031		1Y		Deposits - Bank (03)		Yes	10,30%			11/07/2024	-	625	-	105 482	106 107	
A#1722		6M		Deposits - Bank (03)		Yes	9,78%			11/12/2023	-	-	-	94 518	94 518	
-		-									-	-	-	-	-	
-		-									-	-	-	-	-	
-		-									-	-	-	-	-	
<b>Municipality sub-total</b>											<b>429 499</b>	<b>2 646</b>		<b>200 000</b>	<b>509 204</b>	
<b>TOTAL INVESTMENTS AND INTEREST</b>	2										<b>429 499</b>	<b>2 646</b>		<b>200 000</b>	<b>509 204</b>	

MONTHLY BUDGET STATEMENT FOR JULY 2023

**8 Borrowings**

Lending Institution	Balance 1/07/2023	Received July 2023	Interest Capitalised July 2023	Capital Repayments July 2023	Balance 31/07/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	7 433 651	-	-	-	7 433 651	11,10%	
DBSA@ 10.25%	26 553 667	-	-	-	26 553 667	10,25%	
DBSA @ 9.74%	61 169 896	-	-	-	61 169 896	9,74%	
NEBANK @ 9.70%	113 406 823	-	-	-	113 406 823	9,70%	
NEBANK @ 8.8%	88 636 094	-	-	-	88 636 094	6,73%	
STANDARD BANK @ 11.00%	135 505 535	-	-	-	135 505 535	11,00%	
NEDBANK @9.70%	69 244 294	-	-	-	69 244 294	9,70%	
<b>TOTAL</b>	<b>501 949 960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>501 949 960</b>		

MONTHLY BUDGET STATEMENT FOR JULY 2023

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2023/24 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant: Equitable Share	200 841 000,00	-	200 841 000,00	83 684 000,00	10 783 493,02	10 783 493,02	83 684 000,00	72 900 506,98	12,89%	5,37%
<b>Grand Total (Unconditional Grants)</b>	<b>200 841 000,00</b>	-	<b>200 841 000,00</b>	<b>83 684 000,00</b>	<b>10 783 493,02</b>	<b>10 783 493,02</b>	<b>83 684 000,00</b>	<b>72 900 506,98</b>	<b>12,89%</b>	<b>5,37%</b>
EPWP Integrated Grant for Municipalities	4 786 000,00	-	4 786 000,00	-	-	-	-	-	0,00%	0,00%
Local Government Financial Management Grant	1 550 000,00	-	1 550 000,00	-	-	-	-	-	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	22 750 000,00	-	22 750 000,00	6 000 000,00	-	-	6 000 000,00	6 000 000,00	0,00%	0,00%
Integrated Urban Development Grant	59 410 000,00	-	59 410 000,00	24 000 000,00	-	-	24 000 000,00	24 000 000,00	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000,00	-	38 000,00	-	-	-	-	-	0,00%	0,00%
Community Library Service Grant	11 252 000,00	-	11 252 000,00	-	-	-	-	-	0,00%	0,00%
Human Settlements Development Grant	22 413 000,00	-	22 413 000,00	-	-	-	-	-	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 633 000,00	-	18 633 000,00	-	-	-	-	-	0,00%	0,00%
Title Deeds Restoration Grant	1 503 000,00	-	1 503 000,00	-	-	-	-	-	0,00%	0,00%
Municipal Accreditation and Capacity Building Grant	245 000,00	-	245 000,00	-	-	-	-	-	0,00%	0,00%
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000,00	-	345 000,00	-	-	-	-	-	0,00%	0,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEF/VP/PU)	1 000 000,00	-	1 000 000,00	-	-	-	-	-	0,00%	0,00%
<b>Grand total (Conditional Grants)</b>	<b>143 925 000,00</b>	-	<b>143 925 000,00</b>	<b>30 000 000</b>	<b>-</b>	<b>-</b>	<b>30 000 000</b>	<b>30 000 000</b>	<b>0,00%</b>	<b>20,84%</b>

MONTHLY BUDGET STATEMENT FOR JULY 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		186 112	210 148	207 177	83 684	83 684	399	83 285	20882,2%	6 336
Operational Revenue: General Revenue: Equitable Share		179 634	200 841	200 841	83 684	83 684	-	83 684	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 786	-	-	399	(399)	-100,0%	4 786
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	-	-	-	-	1 550
Integrated Urban Development Grant		-	2 971	2 971	-	-	248	(248)	-100,0%	2 971
Provincial Government:		20 077	30 763	30 763	-	-	2 540	(2 540)	-100,0%	30 763
Library Services: Conditional Grant		14 112	11 252	11 252	-	-	938	(938)	-100,0%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-	-	245
Specify (Add grant description)		-	1 503	1 503	-	-	125	(125)	-100,0%	1 503
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	29	(29)	-100,0%	345
Specify (Add grant description)		205	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-	-	38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 787	17 380	17 380	-	-	1 448	(1 448)	-100,0%	17 380
District Municipality:		615	-	-	-	-	-	-	-	-
Cape Winelands District Grant 2		500	-	-	-	-	-	-	-	-
Cape Winelands District Grant Community safety		115	-	-	-	-	-	-	-	-
Other grant providers:		2 365	-	-	-	-	-	-	-	-
Private Enterprises		2 365	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	<b>209 169</b>	<b>240 911</b>	<b>237 940</b>	<b>83 684</b>	<b>83 684</b>	<b>2 939</b>	<b>80 745</b>	<b>2747,5%</b>	<b>37 099</b>
<b>Capital Transfers and Grants</b>										
National Government:		94 097	79 190	79 190	30 000	30 000	6 599	23 401	354,6%	79 190
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	22 750	6 000	6 000	1 896	4 104	216,5%	22 750
Integrated Urban Development Grant		65 747	56 440	56 440	24 000	24 000	4 703	19 297	410,3%	56 440
Provincial Government:		13 857	24 666	24 666	-	-	2 055	(2 055)	-100,0%	24 666
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		2 963	5 033	5 033	-	-	419	(419)	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		4 500	18 633	18 633	-	-	1 553	(1 553)	-100,0%	18 633
RSEP/ VPUU		-	1 000	1 000	-	-	83	(83)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		1	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		1	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	<b>107 955</b>	<b>103 856</b>	<b>103 856</b>	<b>30 000</b>	<b>30 000</b>	<b>8 655</b>	<b>21 345</b>	<b>246,6%</b>	<b>103 856</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	<b>317 125</b>	<b>344 766</b>	<b>341 796</b>	<b>113 684</b>	<b>113 684</b>	<b>11 593</b>	<b>102 091</b>	<b>880,6%</b>	<b>140 955</b>



MONTHLY BUDGET STATEMENT FOR JULY 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 - M01 July

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		188 137	210 148	210 148	10 783	10 783	-	10 783	#DIV/0!	210 148
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	10 783	10 783	-	10 783	#DIV/0!	200 841
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 786	-	-	-	-	-	4 786
Local Government Financial Management Grant [Schedule 5B]		1 468	1 550	1 550	-	-	-	-	-	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	-	-	-	2 971
Provincial Government:		18 619	30 763	30 763	-	-	-	-	-	30 763
Library Services: Conditional Grant		8 155	11 252	11 252	-	-	-	-	-	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-	-	245
Title Deeds Restoration Grant		-	1 503	1 503	-	-	-	-	-	1 503
Maintenance and Construction of Transport Infrastructure		487	345	345	-	-	-	-	-	345
Financial Management Capability Building Grant		319	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		34	38	38	-	-	-	-	-	38
Financial Management Support Building Grant		550	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	-	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		8 819	17 380	17 380	-	-	-	-	-	17 380
District Municipality:		484	-	-	-	-	-	-	-	-
Cape Winelands District Grant 2		484	-	-	-	-	-	-	-	-
Other grant providers:		103	-	-	-	4	-	4	#DIV/0!	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		103	-	-	-	4	-	4	#DIV/0!	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>207 344</b>	<b>240 911</b>	<b>240 911</b>	<b>10 783</b>	<b>10 787</b>	<b>-</b>	<b>10 787</b>	<b>#DIV/0!</b>	<b>240 911</b>
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		85 402	79 190	79 190	-	-	-	-	-	79 190
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		26 100	22 750	22 750	-	-	-	-	-	22 750
Integrated Urban Development Grant		59 302	56 440	56 440	-	-	-	-	-	56 440
Provincial Government:		8 543	24 666	24 666	-	-	(419)	419	-100,0%	24 666
Library Services: Conditional Grant		69	-	-	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		3 076	5 033	5 033	-	-	(419)	419	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-	-	-
Specify (Add grant description)		4 178	18 633	18 633	-	-	-	-	-	18 633
RSEP/ VPUU		1 000	1 000	1 000	-	-	-	-	-	1 000
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		0	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		0	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>93 944</b>	<b>103 856</b>	<b>103 856</b>	<b>-</b>	<b>-</b>	<b>(419)</b>	<b>419</b>	<b>-100,0%</b>	<b>103 856</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>301 288</b>	<b>344 766</b>	<b>344 766</b>	<b>10 783</b>	<b>10 787</b>	<b>(419)</b>	<b>11 207</b>	<b>-2672,0%</b>	<b>344 766</b>



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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M01 July

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	-
Municipal Rehabilitation Grant		-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-
<b>Provincial Government:</b>						
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
<b>District Municipality:</b>						
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
<b>Other grant providers:</b>						
Departmental Agencies and Accounts		-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-
Households		-	-	-	-	-
Non-profit Institutions		-	-	-	-	-
Private Enterprises		-	-	-	-	-
Public Corporations		-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	-
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	-
Integrated Urban Development Grant		-	-	-	-	-
<b>Provincial Government:</b>						
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
<b>District Municipality:</b>						
Specify (Add grant description)		-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-
<b>Other grant providers:</b>						
Departmental Agencies and Accounts		-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-
Households		-	-	-	-	-
Non-Profit institutions		-	-	-	-	-
Private Enterprises		-	-	-	-	-
Public Corporations		-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	-
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		-	-	-	-	-

MONTHLY BUDGET STATEMENT FOR JULY 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	371 654 806	371 654 806	30 846 171	-	-100%	30 846 171	-	-100%
Bonus	29 944 562	29 944 562	45 300	-	-100%	45 300	-	-100%
Acting and Post Related Allowances	828 139	828 139	69 009	-	-100%	69 009	-	-100%
Non Structured	38 106 984	38 106 984	3 159 909	-	-100%	3 159 909	-	-100%
Standby Allowance	13 941 228	13 941 228	1 161 772	-	-100%	1 161 772	-	-100%
Travel or Motor Vehicle	11 824 599	11 824 599	970 297	-	-100%	970 297	-	-100%
Accommodation, Travel and Incidental	220 571	220 571	18 381	-	-100%	18 381	-	-100%
Bargaining Council	160 407	160 407	13 100	-	-100%	13 100	-	-100%
Cellular and Telephone	2 745 713	2 745 713	227 225	-	-100%	227 225	-	-100%
Current Service Cost	6 060 476	6 060 476	505 040	-	-100%	505 040	-	-100%
Essential User	656 632	656 632	54 719	-	-100%	54 719	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	256 878	-	-100%	256 878	-	-100%
Group Life Insurance	5 271 974	5 271 974	430 242	-	-100%	430 242	-	-100%
Housing Benefits	3 057 120	3 057 120	245 034	-	-100%	245 034	-	-100%
Interest Cost	19 795 274	19 795 274	-	-	0%	-	-	0%
Leave Gratuity	7 522 722	7 522 722	313 447	-	-100%	313 447	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	200 185	-	-100%	200 185	-	-100%
Medical	28 434 382	28 434 382	2 369 545	-	-100%	2 369 545	-	-100%
Non-pensionable	228 827	228 827	19 069	-	-100%	19 069	-	-100%
Pension	61 143 718	61 143 718	5 060 336	-	-100%	5 060 336	-	-100%
Scarcity Allowance	823 560	823 560	68 630	-	-100%	68 630	-	-100%
Shift Additional Remuneration	4 414 274	4 414 274	367 855	-	-100%	367 855	-	-100%
Structured	2 583 399	2 583 399	76 955	-	-100%	76 955	-	-100%
Unemployment Insurance	2 789 430	2 789 430	232 262	-	-100%	232 262	-	-100%
<b>Totals</b>	<b>617 693 549</b>	<b>617 693 549</b>	<b>46 711 361</b>	<b>-</b>	<b>-100%</b>	<b>46 711 361</b>	<b>-</b>	<b>-100%</b>

MONTHLY BUDGET STATEMENT FOR JULY 2023

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		18 331	18 759	18 759	-	-	1 563	(1 563)	-100%	18 759
Pension and UIF Contributions		511	495	495	-	-	41	(41)	-100%	495
Medical Aid Contributions		115	133	133	-	-	11	(11)	-100%	133
Motor Vehicle Allowance		985	763	763	-	-	64	(64)	-100%	763
Cellphone Allowance		1 877	1 946	1 946	-	-	162	(162)	-100%	1 946
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>21 818</b>	<b>22 097</b>	<b>22 097</b>	<b>-</b>	<b>-</b>	<b>1 841</b>	<b>(1 841)</b>	<b>-100%</b>	<b>22 097</b>
% increase	4		1,3%	1,3%						1,3%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		7 670	8 540	8 540	-	-	587	(587)	-100%	8 540
Pension and UIF Contributions		671	757	757	-	-	63	(63)	-100%	757
Medical Aid Contributions		123	132	132	-	-	11	(11)	-100%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	1 472	1 472	-	-	-	-	-	1 472
Motor Vehicle Allowance		497	601	601	-	-	50	(50)	-100%	601
Cellphone Allowance		241	169	169	-	-	14	(14)	-100%	169
Housing Allowances		18	20	20	-	-	2	(2)	-100%	20
Other benefits and allowances		122	109	109	-	-	8	(8)	-100%	109
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 343</b>	<b>11 799</b>	<b>11 799</b>	<b>-</b>	<b>-</b>	<b>734</b>	<b>(734)</b>	<b>-100%</b>	<b>11 799</b>
% increase	4		26,3%	26,3%						26,3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		339 865	363 114	363 114	-	-	30 260	(30 260)	-100%	363 114
Pension and UIF Contributions		58 180	63 177	63 177	-	-	5 230	(5 230)	-100%	63 177
Medical Aid Contributions		26 972	28 303	28 303	-	-	2 359	(2 359)	-100%	28 303
Overtime		59 106	59 046	59 046	-	-	4 766	(4 766)	-100%	59 046
Performance Bonus		19	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		8 513	11 405	11 405	-	-	935	(935)	-100%	11 405
Cellphone Allowance		1 930	2 577	2 577	-	-	213	(213)	-100%	2 577
Housing Allowances		2 698	3 037	3 037	-	-	243	(243)	-100%	3 037
Other benefits and allowances		38 712	39 456	39 456	-	-	952	(952)	-100%	39 456
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	35 781	35 781	-	-	1 019	(1 019)	-100%	35 781
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>535 996</b>	<b>605 895</b>	<b>605 895</b>	<b>-</b>	<b>-</b>	<b>45 977</b>	<b>(45 977)</b>	<b>-100%</b>	<b>605 895</b>
% increase	4		13,0%	13,0%						13,0%
<b>Total Parent Municipality</b>		<b>567 157</b>	<b>639 790</b>	<b>639 790</b>	<b>-</b>	<b>-</b>	<b>48 553</b>	<b>(48 553)</b>	<b>-100%</b>	<b>639 790</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>567 157</b>	<b>639 790</b>	<b>639 790</b>	<b>-</b>	<b>-</b>	<b>48 553</b>	<b>(48 553)</b>	<b>-100%</b>	<b>639 790</b>
% increase	4		12,8%	12,8%						12,8%
<b>TOTAL MANAGERS AND STAFF</b>		<b>545 339</b>	<b>617 694</b>	<b>617 694</b>	<b>-</b>	<b>-</b>	<b>46 711</b>	<b>(46 711)</b>	<b>-100%</b>	<b>617 694</b>

MONTHLY BUDGET STATEMENT FOR JULY 2023

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actuals	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 345 145	2 112 784	1 672 813	1 504 427	3 727 874	1 455 557	1 774 225	1 961 038	1 982 371	1 982 371	1 981 038	4 857 437	26 357 080
Infrastructure Services	173 913 449	91 909 023	102 742 812	80 035 111	79 302 678	108 805 967	80 070 568	94 868 127	93 225 363	100 425 033	102 743 330	481 914 932	1 589 956 393
Community and Protection Services	1 328 742	12 465 547	10 674 253	20 301 482	9 127 861	14 074 949	19 679 617	13 331 230	13 938 874	12 780 248	12 780 248	24 293 674	164 776 725
Corporate Services	852 939	601 273	794 172	573 665	638 720	573 637	610 695	491 019	491 019	440 341	440 341	3 670 749	10 178 570
Financial Services	142 402 373	34 032 097	34 172 529	34 247 634	34 837 019	55 374 703	36 070 414	39 321 399	39 289 465	39 214 437	39 181 471	69 370 519	597 514 060
<b>Grand Total</b>	<b>319 842 647</b>	<b>141 120 724</b>	<b>150 056 579</b>	<b>136 662 319</b>	<b>127 634 152</b>	<b>180 284 813</b>	<b>138 205 519</b>	<b>149 972 813</b>	<b>148 927 092</b>	<b>154 842 430</b>	<b>157 126 428</b>	<b>584 107 312</b>	<b>2 388 782 828</b>
Operational Expenditure													
Directorates	July Actuals	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	46 151	1 103 853	1 136 253	1 070 141	2 067 029	1 114 091	1 235 626	1 272 769	1 728 040	1 503 099	1 111 714	4 452 265	17 841 031
Planning and Development	104 086	5 473 064	5 558 776	11 571 745	8 644 935	7 344 306	6 012 063	5 858 233	7 220 461	6 908 940	6 079 131	22 626 826	93 402 566
Infrastructure Services	65 878 100	68 102 503	125 878 483	100 315 835	84 365 214	100 333 594	83 458 504	79 024 709	140 852 846	103 101 869	154 069 617	261 275 219	1 366 656 493
Community and Protection Services	287 651	21 239 448	19 701 569	25 599 969	32 249 675	22 147 732	21 802 538	25 017 320	26 361 153	25 156 182	17 572 448	185 767 088	422 902 773
Corporate Services	878 713	11 238 890	11 822 052	17 390 907	18 537 573	13 940 811	13 419 470	12 313 241	23 584 672	14 062 066	8 557 195	89 011 108	234 756 698
Financial Services	6 219 858	14 513 097	5 838 123	10 328 619	13 296 287	6 780 701	9 830 205	8 040 757	8 693 599	8 118 899	5 420 523	25 708 639	122 789 307
<b>Grand Total</b>	<b>73 414 559</b>	<b>121 670 855</b>	<b>169 935 256</b>	<b>166 277 216</b>	<b>159 160 713</b>	<b>151 661 235</b>	<b>135 758 406</b>	<b>131 527 029</b>	<b>208 440 771</b>	<b>158 851 055</b>	<b>192 810 628</b>	<b>588 841 145</b>	<b>2 258 348 868</b>
Capital Expenditure													
Directorates	July Actuals	August Budget	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	25 835	11 021	1 350	1 794	-	-	-	-	-	40 000
Planning and Development	-	234 414	344 414	529 414	523 077	388 077	823 873	1 058 077	1 540 577	1 173 077	1 295 500	1 133 000	9 043 500
Infrastructure Services	14 318	12 866 927	31 773 158	37 946 853	34 076 754	23 528 632	32 726 036	35 231 319	51 346 280	40 474 974	40 790 685	95 647 427	436 423 363
Community and Protection Services	-	300 000	1 440 000	1 350 000	1 080 000	2 546 979	2 200 000	2 015 000	1 743 993	1 715 000	4 690 900	5 560 130	24 642 002
Corporate Services	-	-	32 532	308 034	400 048	2 000 000	321 645	3 498 982	5 232 999	5 633 000	5 262 500	11 211 260	33 901 000
Financial Services	-	18 402	24 928	49 810	-	-	1 109	250 000	22 522	35 310	97 919	250 000	750 000
<b>Grand Total</b>	<b>14 318</b>	<b>13 419 743</b>	<b>33 615 092</b>	<b>40 209 946</b>	<b>36 090 900</b>	<b>28 465 038</b>	<b>36 074 457</b>	<b>42 053 378</b>	<b>59 886 371</b>	<b>49 031 361</b>	<b>52 137 504</b>	<b>113 801 817</b>	<b>504 799 865</b>