



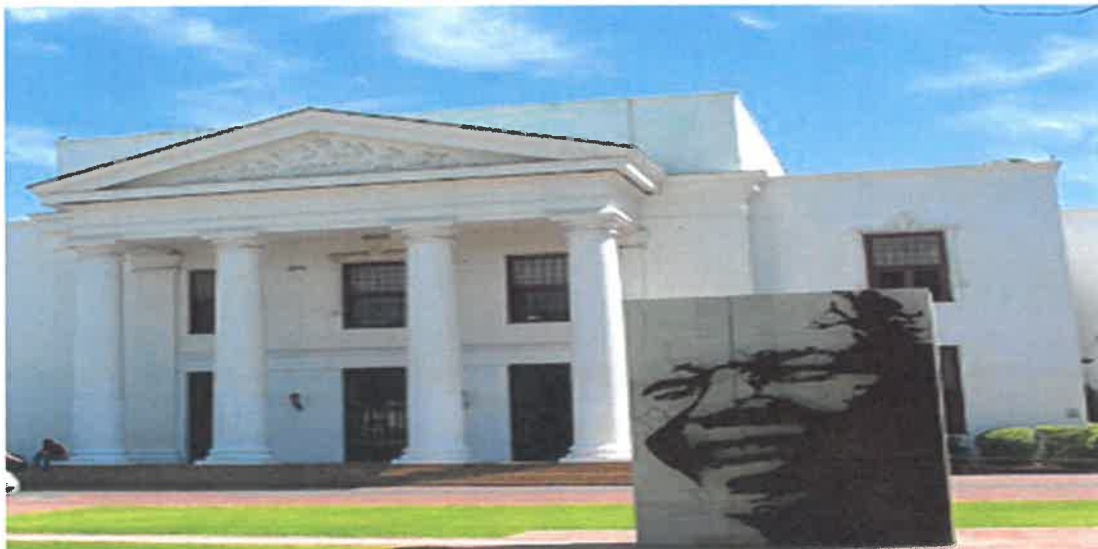
STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

MARCH 2023



QUALITY CERTIFICATE

MONTHLY BUDGET STATEMENT FOR MARCH 2023

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature  _____

Date: 18 April 2023

MONTHLY BUDGET STATEMENT FOR MARCH 2023

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MONTHLY BUDGET STATEMENT FOR MARCH 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 MARCH 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 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)	210 691 262	1 363 792 753	1 548 873 854
Actual	174 092 276	1 319 652 775	1 607 247 074
Variance to SDBIP	(36 598 986)	(44 139 978)	58 373 220
Year to date % Variance to SDBIP	-17,37%	-3,24%	3,77%

MONTHLY BUDGET STATEMENT FOR MARCH 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M09 March

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	31 811	357 681	353 246	4 435	1%	438 941
Service charges	1 090 198	1 227 651	1 193 196	88 396	857 189	873 193	(16 004)	-2%	1 193 196
Investment revenue	18 770	20 397	35 417	3 712	29 570	27 824	1 747	6%	35 417
Transfers and subsidies	196 208	213 380	224 854	50 009	193 837	160 864	32 973	20%	224 854
Other own revenue	192 277	203 412	197 545	28 474	168 970	133 748	35 222	26%	197 545
Total Revenue (excluding capital transfers and contributions)	1 919 424	2 103 783	2 089 954	202 402	1 607 247	1 548 874	58 373	4%	2 089 954
Employee costs	549 798	624 464	590 886	42 865	409 490	409 463	27	0%	590 886
Remuneration of Councillors	19 815	21 062	20 846	1 947	16 640	15 650	990	6%	20 846
Depreciation & asset impairment	213 746	213 118	214 993	194 227	194 229	149 323	44 906	30%	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	639 291	46 091	406 223	434 906	(28 682)	-7%	639 291
Transfers and subsidies	13 364	14 355	18 871	198	14 962	13 589	1 373	10%	18 871
Other expenditure	480 657	526 472	566 709	32 124	254 052	316 860	(62 809)	-20%	566 709
Total Expenditure	1 925 744	2 102 065	2 119 665	317 451	1 319 653	1 363 848	(44 196)	-3%	2 119 665
Surplus/(Deficit)	(6 321)	1 718	(29 711)	(115 049)	287 594	185 025	102 569	55%	(29 711)
Transfers and subsidies - capital (monetary alloc	92 495	120 030	119 744	14 137	57 358	84 190	(26 832)	-32%	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	(100 911)	353 058	269 216	83 843	31%	90 034
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	116 920	154 747	90 034	(100 911)	353 058	269 216	83 843	31%	90 034
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	378 709	34 856	172 332	210 405	(38 073)	-18%	378 709
Capital transfers recognised	94 873	132 483	140 627	20 914	66 477	69 226	(2 749)	-4%	140 627
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	94 368	5 015	50 705	65 663	(14 959)	-23%	94 368
Internally generated funds	116 481	136 790	143 714	8 927	55 150	75 515	(20 365)	-27%	143 714
Total sources of capital funds	340 120	409 273	378 709	34 856	172 332	210 405	(38 073)	-18%	378 709
Financial position									
Total current assets	1 541 980	644 346	787 040		449 824				787 040
Total non current assets	5 994 848	6 274 346	6 158 816		(72 029)				6 158 816
Total current liabilities	1 227 044	339 918	462 092		208 260				462 092
Total non current liabilities	790 708	877 341	889 359		(1 621)				889 359
Community wealth/Equity	5 518 155	5 701 434	5 594 405		(13 577)				5 594 405
Cash flows									
Net cash from (used) operating	1 271 617	(61 070)	(96 619)	181 369	1 280 830	90 211	(1 190 619)	-1320%	(96 619)
Net cash from (used) investing	37 466	-	-	3 288	4 982	473 670	468 688	99%	814 225
Net cash from (used) financing	(177 074)	92 883	92 883	5 016	(21 560)	69 662	91 222	131%	92 883
Cash/cash equivalents at the month/year end	1 466 093	249 508	439 664	-	1 264 253	1 076 943	(187 309)	-17%	810 488
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	85 331	5 963	5 596	255 625	-	-	-	-	352 515
Creditors Age Analysis									
Total Creditors	31 141	-	-	-	-	-	-	-	31 141

MONTHLY BUDGET STATEMENT FOR MARCH 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		517 935	546 657	560 987	57 860	470 835	443 480	27 355	6%	560 987
Executive and council		306	771	841	64	555	606	(51)	-8%	841
Finance and administration		517 629	545 886	559 597	57 796	469 711	442 875	26 837	6%	559 597
Internal audit		-	-	550	-	569	-	569	#DIV/0!	550
<i>Community and public safety</i>		186 577	180 572	171 810	20 085	136 079	109 515	26 564	24%	171 810
Community and social services		16 503	18 285	20 731	1 864	10 576	9 809	767	8%	20 731
Sport and recreation		3 923	1 564	1 293	164	592	965	(373)	-39%	1 293
Public safety		142 966	148 586	139 226	16 964	117 179	91 265	25 914	28%	139 226
Housing		23 185	12 136	10 561	1 094	7 733	7 476	256	3%	10 561
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		106 498	145 034	107 854	16 037	81 035	84 271	(3 236)	-4%	107 854
Planning and development		45 354	142 206	100 578	14 953	75 170	79 268	(4 098)	-5%	100 578
Road transport		60 826	1 503	5 931	988	4 762	3 989	772	19%	5 931
Environmental protection		318	1 325	1 345	96	1 103	1 013	90	9%	1 345
<i>Trading services</i>		1 231 552	1 384 432	1 369 047	122 557	984 762	995 797	(11 036)	-1%	1 369 047
Energy sources		808 428	920 200	896 524	66 117	605 252	649 230	(43 979)	-7%	896 524
Water management		159 914	181 107	186 866	18 655	149 350	134 329	15 022	11%	186 866
Waste water management		143 732	149 836	151 401	20 528	121 549	112 192	9 357	8%	151 401
Waste management		119 478	133 289	134 256	17 257	108 611	100 046	8 565	9%	134 256
<i>Other</i>	4	103	118	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 042 665	2 256 812	2 209 698	216 539	1 672 711	1 633 064	39 647	2%	2 209 698
Expenditure - Functional										
<i>Governance and administration</i>		295 765	332 785	333 619	33 421	202 721	209 910	(7 189)	-3%	333 619
Executive and council		48 869	33 555	42 150	3 328	25 059	27 411	(2 353)	-9%	42 150
Finance and administration		237 458	285 492	277 447	29 649	165 616	171 581	(5 965)	-3%	277 447
Internal audit		9 439	13 738	14 022	444	12 046	10 918	1 128	10%	14 022
<i>Community and public safety</i>		384 614	415 276	439 953	89 250	276 223	282 470	(6 246)	-2%	439 953
Community and social services		37 897	52 304	51 673	4 497	31 551	35 686	(4 135)	-12%	51 673
Sport and recreation		62 088	65 531	73 816	11 559	43 060	52 473	(9 413)	-18%	73 816
Public safety		261 566	264 286	278 394	66 560	175 638	171 262	4 376	3%	278 394
Housing		23 063	33 155	36 070	6 633	25 975	23 049	2 926	13%	36 070
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		187 772	212 066	214 613	19 117	111 950	140 131	(28 182)	-20%	214 613
Planning and development		75 647	80 010	85 362	6 714	55 119	52 581	2 538	5%	85 362
Road transport		96 266	107 911	107 878	9 429	44 083	73 135	(29 051)	-40%	107 878
Environmental protection		15 859	24 146	21 373	2 974	12 748	14 416	(1 668)	-12%	21 373
<i>Trading services</i>		1 057 594	1 141 937	1 131 480	175 663	728 759	731 337	(2 579)	0%	1 131 480
Energy sources		636 422	678 534	668 395	73 188	434 236	464 979	(30 743)	-7%	668 395
Water management		135 897	132 424	144 741	37 404	97 132	86 109	11 023	13%	144 741
Waste water management		154 682	199 471	178 925	43 907	118 455	108 463	9 991	9%	178 925
Waste management		130 593	131 508	139 418	21 164	78 936	71 785	7 151	10%	139 418
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 925 744	2 102 065	2 119 665	317 451	1 319 653	1 363 848	(44 196)	-3%	2 119 665
Surplus/ (Deficit) for the year		116 920	154 747	90 034	(100 911)	353 058	269 216	83 843	31%	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 MARCH 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) - M09 March

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	2 133	14 674	15 583	(909)	-5,8%	20 612
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 463 618	137 265	1 056 217	1 069 511	(13 293)	-1,2%	1 463 618
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 150	170 719	164 481	19 281	130 984	104 490	26 494	25,4%	164 481
Vote 5 - CORPORATE SERVICES		5 787	11 657	9 691	2 621	8 168	5 020	3 148	62,7%	9 691
Vote 6 - FINANCIAL SERVICES		508 718	535 000	550 746	55 239	462 099	438 461	23 638	5,4%	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	216 539	1 672 711	1 633 064	39 647	2,4%	2 209 698
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	21 333	27 432	26 016	1 540	20 564	17 947	2 618	14,6%	26 016
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 796	87 865	85 666	12 104	63 946	54 528	9 418	17,3%	85 666
Vote 3 - INFRASTRUCTURE SERVICES		1 170 496	1 258 869	1 258 387	218 066	810 684	813 688	(3 004)	-0,4%	1 258 387
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 193	419 003	435 402	47 691	231 572	280 808	(49 237)	-17,5%	435 402
Vote 5 - CORPORATE SERVICES		183 731	210 683	220 760	30 493	123 290	131 648	(8 359)	-6,3%	220 760
Vote 6 - FINANCIAL SERVICES		93 195	98 213	93 433	7 557	69 597	65 230	4 368	6,7%	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	317 451	1 319 653	1 363 848	(44 196)	-3,2%	2 119 665
Surplus/ (Deficit) for the year	2	25 397	154 747	90 034	(100 911)	353 058	269 216	83 843	31,1%	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 MARCH 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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 Source										
Property rates		421 969	438 941	438 941	31 811	357 681	353 246	4 435	1%	438 941
Service charges - electricity revenue		756 431	846 763	812 308	57 121	566 134	593 721	(27 587)	-5%	812 308
Service charges - water revenue		146 830	176 783	176 783	16 349	141 354	127 444	13 910	11%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 351	79 896	81 096	(1 200)	-1%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 574	69 805	70 932	(1 127)	-2%	94 971
Rental of facilities and equipment		12 173	15 538	10 099	2 941	9 014	6 865	2 150	31%	10 099
Interest earned - external investments		18 770	20 397	35 417	3 712	29 570	27 824	1 747	6%	35 417
Interest earned - outstanding debtors		12 859	11 391	18 339	1 709	14 027	13 025	1 002	8%	18 339
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	16 063	106 813	77 803	29 010	37%	124 955
Licences and permits		7 809	5 934	7 483	735	6 133	5 571	562	10%	7 483
Agency services		3 020	4 281	3 192	336	2 276	2 437	(161)	-7%	3 192
Transfers and subsidies		196 208	213 380	224 854	50 009	193 837	160 864	32 973	20%	224 854
Other revenue		33 089	41 313	33 478	6 631	30 647	28 046	2 600	9%	33 478
Gains		394	-	-	58	60	-	60	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 919 424	2 103 783	2 089 954	202 402	1 607 247	1 548 874	58 373	4%	2 089 954
Expenditure By Type										
Employee related costs		549 798	624 464	590 886	42 865	409 490	409 463	27	0%	590 886
Remuneration of councillors		19 815	21 062	20 846	1 947	16 640	15 650	990	6%	20 846
Debt impairment		84 985	97 842	101 342	17	8 935	53 425	(44 490)	-83%	101 342
Depreciation & asset impairment		213 746	213 118	214 993	194 227	194 229	149 323	44 906	30%	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	34 395	352 457	381 597	(29 140)	-8%	543 925
Inventory consumed		76 020	83 382	95 365	11 696	53 766	53 309	457	1%	95 365
Contracted services		208 314	269 226	288 071	21 774	133 228	154 108	(20 880)	-14%	288 071
Transfers and subsidies		13 364	14 355	18 871	198	14 962	13 589	1 373	10%	18 871
Other expenditure		186 772	159 403	177 296	10 613	111 442	109 328	2 114	2%	177 296
Losses		587	-	-	(279)	447	-	447	#DIV/0!	-
Total Expenditure		1 925 744	2 102 065	2 119 665	317 451	1 319 653	1 363 848	(44 196)	-3%	2 119 665
Surplus/(Deficit)										
(National / Provincial and District)		(6 321)	1 718	(29 711)	(115 049)	287 594	185 025	102 569	0	(29 711)
(National / Provincial and District)		92 495	120 030	119 744	14 137	57 358	84 190	(26 832)	(0)	119 744
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		30 696	33 000	-	-	8 106	-	8 106	#DIV/0!	-
Transfers and subsidies - capital (in-kind - all)		50	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		116 920	154 747	90 034	(100 911)	353 058	269 216			90 034
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		116 920	154 747	90 034	(100 911)	353 058	269 216			90 034
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		116 920	154 747	90 034	(100 911)	353 058	269 216			90 034
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		116 920	154 747	90 034	(100 911)	353 058	269 216			90 034

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

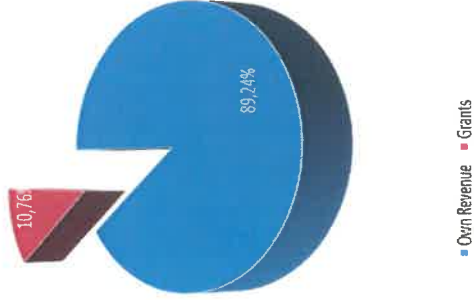
Operating Revenue by Source:

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	353 246 092	357 680 653	4 434 561	1%	30 513 374	31 811 052	1 297 678	4%
Service charges - electricity revenue	846 763 143	812 307 977	593 721 125	566 134 470	(27 586 655)	-5%	63 766 571	57 121 006	(6 645 565)	-10%
Service charges - water revenue	176 782 707	176 782 708	127 444 000	141 354 336	13 910 336	11%	15 482 084	16 349 284	867 200	6%
Service charges - sanitation revenue	109 133 951	109 133 951	81 095 751	79 895 712	(1 200 039)	-1%	8 269 060	8 351 216	82 156	1%
Service charges - refuse revenue	94 971 363	94 971 363	70 932 145	69 804 896	(1 127 249)	-2%	7 083 541	6 574 037	(509 504)	-7%
Rental of facilities and equipment	15 537 894	10 098 683	6 864 533	9 014 054	2 149 521	31%	789 500	2 941 352	2 151 852	273%
Interest earned - external investments	20 397 326	35 417 421	27 823 572	29 570 377	1 746 805	6%	2 963 623	3 711 982	748 359	25%
Interest earned - outstanding debtors	11 391 237	18 338 651	13 025 426	14 027 142	1 001 716	8%	1 382 408	1 709 488	327 080	24%
Fines, penalties and forfeits	124 955 174	124 955 174	77 802 780	106 812 529	29 009 749	37%	10 409 931	16 062 501	5 652 570	54%
Licences and permits	5 934 010	7 482 512	5 571 476	6 133 483	562 007	10%	480 810	735 312	254 502	53%
Agency services	4 281 368	3 191 727	2 437 119	2 276 383	(160 736)	-7%	284 504	336 167	51 663	0
Transfers and subsidies	213 380 350	224 854 074	160 863 551	193 836 512	32 972 961	20%	18 214 060	50 009 030	31 794 970	175%
Other revenue	41 312 625	33 478 047	28 046 284	30 646 604	2 600 320	9%	4 513 644	6 631 134	2 117 490	47%
Gains on disposal of PPE	-	-	-	59 922	-	0%	-	58 268	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 089 953 735	1 548 873 854	1 607 247 074	58 313 298	4%	164 153 110	202 401 830	38 190 451	23%

MONTHLY BUDGET STATEMENT FOR MARCH 2023

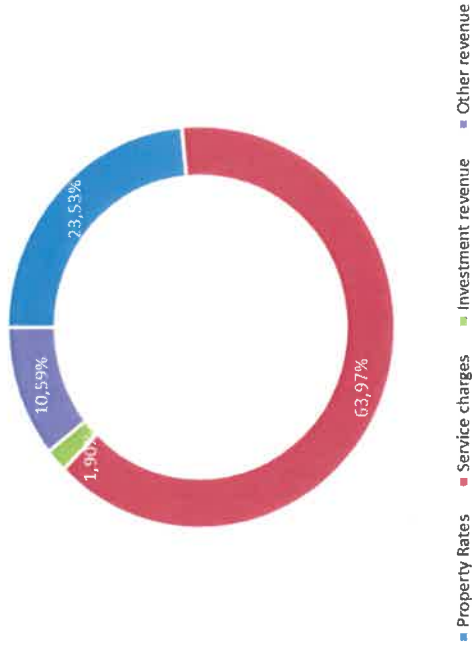
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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 R4 434 561 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 R27 586 655 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 (R43 216 893) and Domestic High prepaid (R43 283 916). 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 R13 910 336 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R6 637 497) and Industrial water (R2 999 745). 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 R32 972 961 than initially anticipated. The over performance is due to tranche payments of the Equitable share.

3.7 Fines, penalties and forfeits

An overperformance was noted to the amount of R29 009 749. The recognition of traffic fines in terms of iGRAP 1 is based on fines issued and not actual cash receipts.

MONTHLY BUDGET STATEMENT FOR MARCH 2023

4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

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

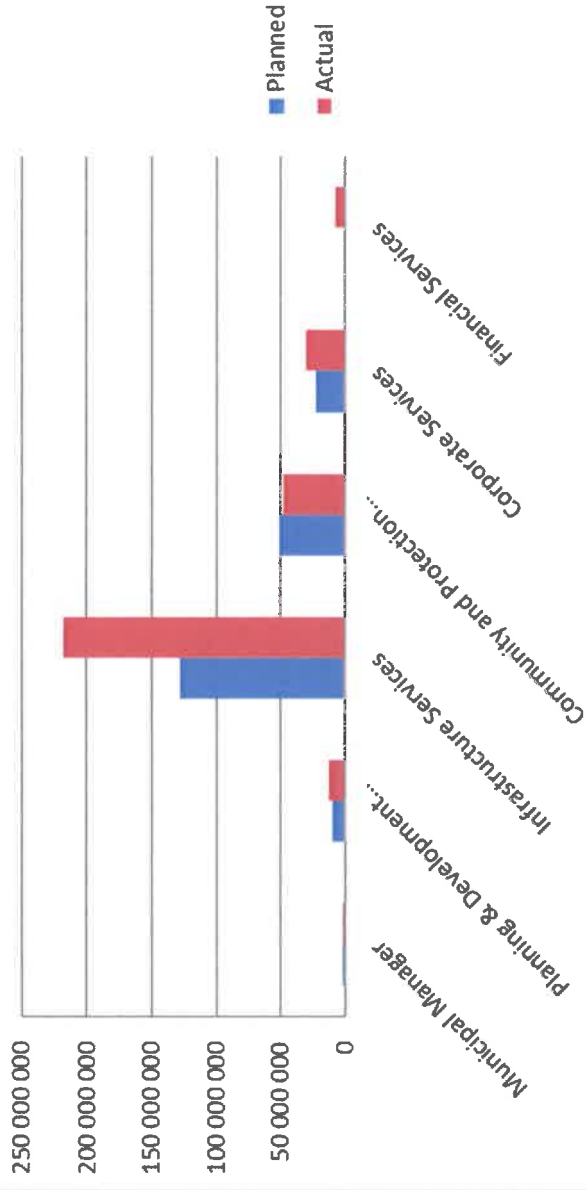
	Year To Date	
	Planned	Actuals
	17 963 233	20 564 351
	54 527 719	63 945 819
	813 921 471	810 683 996
	280 502 843	231 571 628
	131 648 165	123 289 517
	65 229 522	69 597 464
	1 363 792 753	1 319 652 775

	March 2023	
	Planned	Actuals
	1 864 926	1 539 679
	9 485 122	12 104 326
	128 256 582	218 065 923
	50 966 860	47 691 254
	22 255 588	30 492 795
	9 983 338	7 556 788
	222 812 416	317 450 764

	March Variance (Actual - Plan)	Variance %
	(325 248)	-17%
	2 619 204	28%
	89 809 341	70%
	(3 275 606)	-6%
	8 237 207	37%
	(267 723)	-3%
	96 797 176	43%

MONTHLY BUDGET STATEMENT FOR MARCH 2023

Operational Expenditure- March 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 R54 527 719 of the amended budget. The year-to-date actual expenditure incurred amounted to R63 945 819 which resulted in an overperformance of R9 418 101. 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 R3 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 R813 921 471 of the amended budget. The year-to-date actual expenditure incurred amounted to R810 683 996 which resulted in an underperformance of R3 237 475. 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 343 060 280 of the amended budget. The year-to-date actual expenditure incurred amounted to R 316 083 542. The user department indicated that the invoices for the past month have not yet been paid and that there is a decline in the usage of electricity due to loadshedding and consumers utilising alternative sources of energy.

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

The user department planned to spend R38 536 674 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R36 373 773. The user department indicated that the invoices for the past month have not yet been paid and that there is a decline in the usage of electricity due to loadshedding and consumers utilising alternative sources of energy.

4.2.3 Expenditure: Inventory Consumed: Water

The user department planned to spend R3 600 985 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 R5 951 522 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 128 241. Orders to the amount of R2 917 456 have been loaded onto the financial system and expenditure is dependent on the demand of service connections from the community.

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

The user department planned to spend R8 664 501 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 367 837. Orders to the amount of R3 350 000 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from the service provider to the amount of R3 114 209 and an improvement will be seen in the next reporting period.

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

The user department planned to spend R3 469 808 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R703 111. Orders to the amount of R3 632 115 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 R280 502 643 of the amended budget. The year-to-date actual expenditure incurred amounted to R231 571 628 which resulted in an underperformance of R48 931 015. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R2 178 809 of the adjusted budget. The year-to-date expenditure incurred amounted to R1 111 401. Orders to the amount of R247 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 462 521 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: Outsourced Services: Clearing and Grass Cutting Services (Parks and sidewalks: Stellenbosch)

The user department planned to spend R1 400 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R787 917. Orders to the amount of R202 504 have been loaded onto the financial system. The user department indicated that there have been delays with the service provider and the matter is currently being attended to.

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

The user department planned to spend R670 422 of the amended budget. The year-to-date actual expenditure incurred amounted to R39 913. The user department indicated that the tender BSM 65/2022 for the de-bushing of alien invasive vegetation is currently in its appeal phase and work will commence as soon as the process has been completed.

4.3.5 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Traffic services: licencing)

The user department planned to spend R564 652 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 450. The user department indicated that the expenditure is utilised for the maintenance of vehicles and is utilised only when needed.

4.4 Corporate Services

The Corporate Services directorate planned to spend R131 648 165 of the amended budget. The year-to-date actual expenditure incurred amounted to R123 289 517 which resulted in an underperformance of R8 358 648. 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 375 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 075 896. Orders to the amount of R2 388 896 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 R11 401 846. The user department indicated that the software licenses are a once-off payment, and they are currently doing a review on some of the licenses.

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

The user department planned to spend R3 357 507 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 694 647. Orders to the amount of R924 680 have been loaded onto the financial system. The user department indicated that they are currently minimising the use of consultants hence the slow spending.

4.4.4 Expenditure: Operational Cost: External Computer Service: Wireless Network

The user department planned to spend R573 804 of the amended budget. No expenditure has been incurred to date. The user department indicated that invoices have been received and submitted for payment and that an improvement will be seen in the next reporting period.

4.5 Financial Services

The Financial Services directorate planned to spend R65 229 522 of the amended budget. The year-to-date actual expenditure incurred amounted to R69 597 464 which resulted in an overperformance of R4 367 942. The items that attributed to the overperformance are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

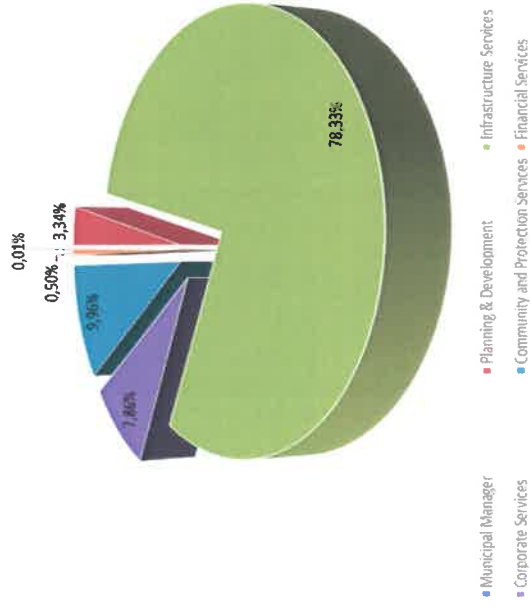
The user department planned to spend R4 809 195 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

5 Capital Expenditure

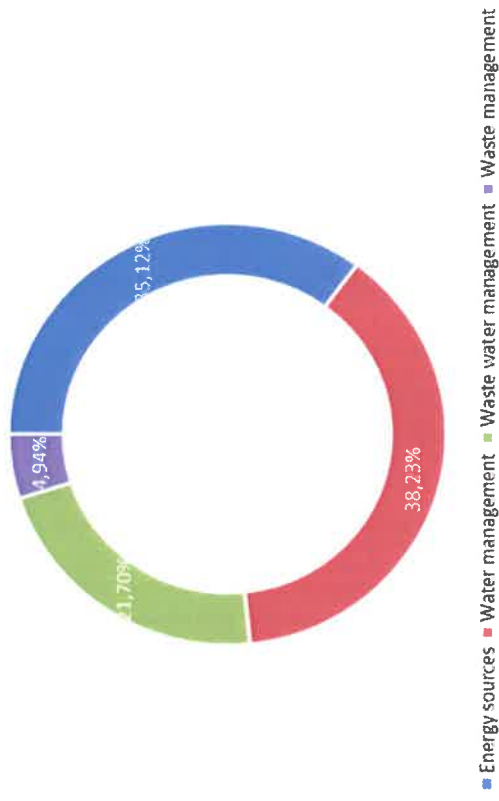
Stellenbosch municipality vested most of the 2022/23 capital budget in trading services (R219 193 108 or 57.88 per cent of the R378 709 141 capital budget) which is needed to ensure effective service delivery.

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 MARCH 2023

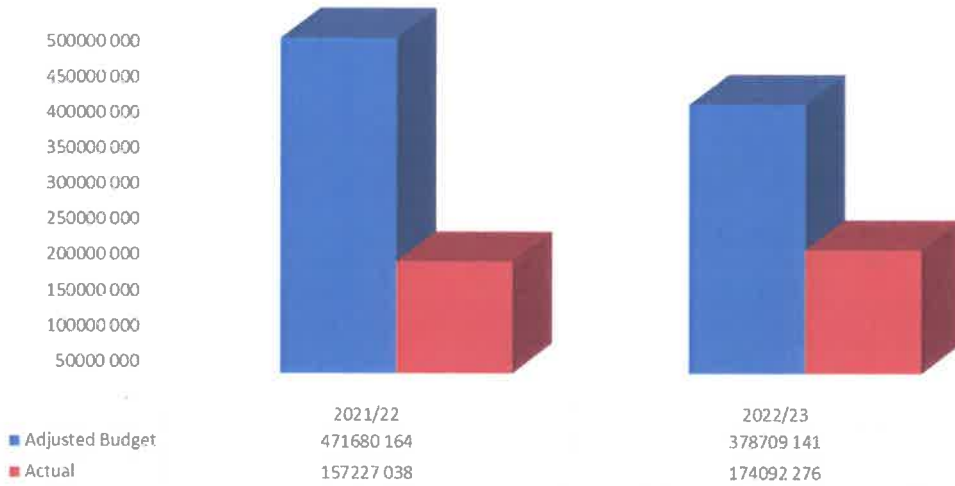
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 March 2023.

Directorate	Amended Budget	Capital Expenditure					Actuals + Commitments & Provisional	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	34 000	39 401	-	598	39 999	98,50%	98,50%	
Planning & Development Services	12 665 281	7 109 548	7 665 496	3 673 116	35 133	11 373 745	60,52%	89,53%	
Infrastructure Services	296 643 878	168 149 722	142 257 263	115 906 146	10 273 923	268 437 332	47,96%	87,03%	
Corporate Services	37 708 209	19 824 086	20 258 910	6 185 959	235 679	26 680 549	53,73%	70,13%	
Community and Protection Services	29 774 773	15 462 263	3 754 437	5 451 027	332 935	9 538 399	12,61%	30,92%	
Financial Services	1 877 000	111 643	116 770	95 841	33 876	246 487	6,22%	11,33%	
TOTALS	378 709 141	210 691 262	174 092 276	131 312 091	10 912 144	316 316 511	45,97%	80,64%	

Balance
Budget - (Actual + Comm + Prov)
1
1 291 536
28 206 546
11 027 660
20 236 374
1 630 513
62 392 630

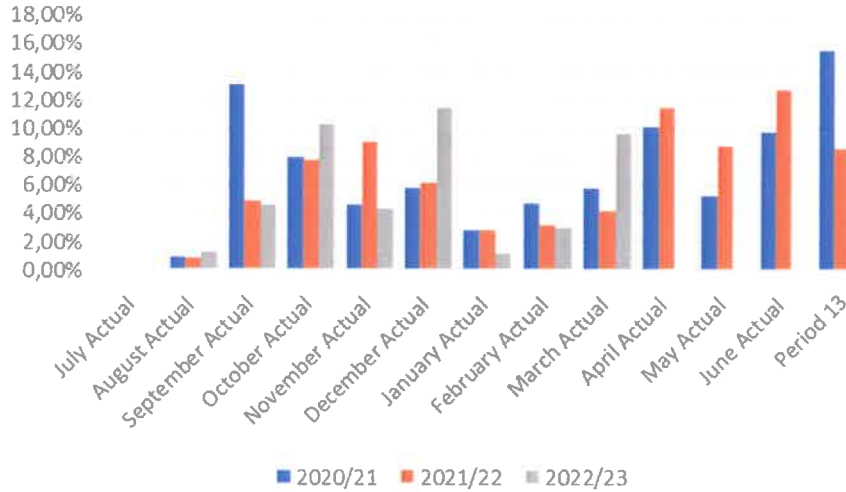
MONTHLY BUDGET STATEMENT FOR MARCH 2023

Year-On-Year Capital Comparison



Detail	2021/22	2022/23
Adjusted Budget	471 680 164	378 709 141
Actual	157 227 038	174 092 276
Actual % Spent	33,33%	45,97%

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
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	321 751 689,94
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%					378 709 141,00	174 092 275,71

MONTHLY BUDGET STATEMENT FOR MARCH 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) - M09 March

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	–	39	34	5	16%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	11 871	1 893	7 451	6 807	645	9%	11 871
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	296 634	32 216	142 257	167 763	(25 506)	-15%	296 634
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	23 015	511	3 324	13 937	(10 613)	-76%	23 015
Vote 5 - CORPORATE SERVICES		10 572	36 700	36 152	1 841	19 746	18 397	1 349	7%	36 152
Vote 6 - FINANCIAL SERVICES		–	250	1 877	23	117	112	5	5%	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	369 589	36 484	172 935	207 049	(34 114)	-16%	369 589
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	–	794	5	214	303	(89)	-29%	794
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	10	(1 761)	(1 761)	100	(1 861)	-1861%	10
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	6 760	127	430	1 525	(1 095)	-72%	6 760
Vote 5 - CORPORATE SERVICES		12 939	5 200	1 557	–	513	1 427	(915)	-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	9 120	(1 628)	(604)	3 355	(3 959)	-118%	9 120
Total Capital Expenditure	3	340 170	409 273	378 709	34 856	172 332	210 405	(38 073)	-18%	378 709
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	39 625	1 864	20 415	19 970	445	2%	39 625
Executive and council		43	40	40	–	39	34	5	16%	40
Finance and administration		23 892	42 150	39 585	1 864	20 376	19 936	440	2%	39 585
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		45 072	34 292	28 604	1 626	6 463	11 978	(5 515)	-46%	28 604
Community and social services		2 259	8 880	7 941	13	150	910	(760)	-84%	7 941
Sport and recreation		39 350	6 677	7 765	563	1 212	3 102	(1 890)	-61%	7 765
Public safety		16 388	3 550	5 328	29	930	4 725	(3 795)	-80%	5 328
Housing		(12 925)	15 185	7 570	1 021	4 171	3 240	931	29%	7 570
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		93 898	93 005	85 112	6 687	40 297	53 248	(12 951)	-24%	85 112
Planning and development		35 592	21 350	17 614	1 428	10 089	9 026	1 063	12%	17 614
Road transport		71 783	64 135	58 956	5 231	28 807	37 703	(8 896)	-24%	58 956
Environmental protection		(13 478)	7 520	8 542	29	1 401	6 519	(5 118)	-79%	8 542
Trading services		177 266	239 786	225 368	24 679	105 156	125 209	(20 053)	-16%	225 368
Energy sources		65 135	77 471	85 253	1 620	16 984	45 067	(28 084)	-62%	85 253
Water management		38 226	46 669	83 531	19 359	50 408	38 471	11 938	31%	83 531
Waste water management		67 777	57 300	45 748	2 666	34 741	35 489	(748)	-2%	45 748
Waste management		6 128	58 345	10 836	1 034	3 023	6 182	(3 159)	-51%	10 836
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	340 170	409 273	378 709	34 856	172 332	210 405	(38 073)	-18%	378 709
Funded by:										
National Government		66 852	90 810	99 192	13 305	51 437	55 018	(3 582)	-7%	99 192
Provincial Government		25 643	29 220	20 553	833	5 921	6 470	(549)	-8%	20 553
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		2 378	12 454	20 883	6 776	9 119	7 738	1 381	18%	20 883
Transfers recognised - capital		94 873	132 483	140 627	20 914	66 477	69 226	(2 749)	-4%	140 627
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	128 766	140 000	94 368	5 015	50 705	65 863	(14 959)	-23%	94 368
Internally generated funds		116 481	136 790	143 714	8 927	55 150	75 515	(20 365)	-27%	143 714
Total Capital Funding		340 120	409 273	378 709	34 856	172 332	210 405	(38 073)	-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 R7 109 548 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 665 496. This resulted in an overperformance of R555 948. The projects that attributed to the overperformance are as follows:

5.1.1 Erf 64, Kylemore

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

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

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

5.1.3 Jamestown: Housing

The user department planned to spend R233 333 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 invoice has been submitted for payment.

5.1.4 Housing Projects

The user department planned to spend R269 320 of the amended budget. The year-to-date expenditure incurred amounted to R30 073. Orders to the amount of R138 458 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 R15 462 263 of the amended budget. The year-to-date expenditure incurred amounted to R3 754 437. This resulted in an underperformance of R11 707 826. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R1 250 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R37 451 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. A service provider has been appointed and will commence with work.

5.2.2 Botmaskop: Security Fencing

The user department planned to spend R3 500 000 of the amended budget. The year-to-date expenditure incurred amounted to R23 000. The user department indicated that they are currently clearing the area for the installation of the fencing and that a service provider will be appointed at the end of April 2023.

5.2.3 Specialized Vehicles: Workshop

The user department planned to spend R1 174 994 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 040 018 of the amended budget. The year-to-date expenditure incurred amounted to R238 122. Orders to the amount of R220 011 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 R168 149 722 of the amended budget. The year-to-date actual expenditure incurred amounted to R142 257 263. This resulted in an underperformance of R25 892 459. The projects that attributed to the underperformance are as follows:

5.3.1 Alternative Energy

The user department planned to spend R7 136 442 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 446 830. Orders to the amount of R8 111 720 have been loaded onto the financial system. The user department indicated that the tender for the purchase of generators served at the Bid specifications committee in on the 16th of March 2023.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R1 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R182 490. Orders to the amount of R770 783 have been loaded onto the financial system. The user department indicated that a service provider will be appointed in April and work will commence thereafter.

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

The user department planned to spend R3 010 000 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 R16 835 000 of the amended budget. The year-to-date expenditure incurred amounted to R2 959 430. Orders to the amount of R23 383 921 have been loaded onto the financial system. The user department indicated that the tender has been awarded and work has commenced.

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 878 063. 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 evaluating the financial viability report prior to commencing with the project.

5.4 Corporate Services

The Directorate planned to spend R19 824 086 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 258 910. This resulted in an overperformance of R434 824. 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 R116 748 of the amended budget. The year-to-date expenditure incurred amounted to R532 238. Orders to the amount of R50 175 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 R16 847 382. Orders to the amount of R613 844 have been loaded onto the financial system. The user department indicated that the project is ahead of schedule, and they envisage completion to be end April 2023.

MONTHLY BUDGET STATEMENT FOR MARCH 2023

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	March		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#415	CALL	7,900%		41 771 894,24			20 000 000,00	439 372,18	4 018 271,19	65 790 165,44
20-8031-5300	A#5300	FIXED / 5 MTHS	5,580%	19-Aug-22	40 611 506,85			(40 917 260,27)		305 753,42	0,00
20-8065-2148	A#2148	FIXED/6 MTHS	7,490%	14-Mar-23			(103 693 698,63)	(3 693 698,63)	266 767,12	3 693 698,63	0,00
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	17-Apr-23				50 000 000,00	357 123,29	1 861 369,86	51 861 369,86
20-8097-3316	A#3316	FIXED/4 MTHS	8,550%	18-Apr-23				50 000 000,00	187 397,26	187 397,26	50 187 397,26
					82 383 401,09		- 103 693 698,63	75 389 041,10	1 250 659,85	10 066 490,37	167 838 932,56
	NEDBANK										
03/7881123974/...024	N#024	FIXED / 12 MTHS	5,800%	12-Oct-22	83 330 630,14			(84 640 000,00)		1 309 369,86	
03/7881123974/...025	N#025	FIXED / 6 MTHS	6,100%	22-Sep-22	81 350 356,16			(82 460 054,79)		1 109 698,63	(0,00)
03/7881123974/...026	N#026	FIXED / 12 MTHS	7,950%	21-Jun-23	19 102 999,59				128 704,17	1 137 578,81	20 240 578,40
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23				100 000 000,00	768 630,14	4 215 068,49	104 215 068,49
03/7881123974/...030	N#030	FIXED / 12 MTHS	9,540%	15-Mar-24				100 000 000,00	418 191,78	418 191,78	100 418 191,78
					183 783 985,90		-	32 899 945,21	1 315 526,09	8 189 907,58	224 873 838,68
	STANDARD BANK										
258489367-035	S#035	FIXED 12 MNTHS	7,725%	21-Jun-23	81 126 949,40				531 034,29	4 676 527,78	85 803 477,18
258489367-036	S#036	FIXED 2 MNTHS	6,525%	23-Sep-22				(1 179 863,01)		1 179 863,01	(0,00)
258489367-037	S#037	FIXED 2 MNTHS	7,300%	11-Jan-23				(900 000,00)		900 000,00	
258489367-038	S#038	FIXED 3 MNTHS	8,425%	17-Apr-23				50 000 000,00	357 773,97	865 582,19	50 865 582,19
					81 126 949,40		-	47 920 136,99	888 808,26	7 621 972,98	136 669 059,37
INVESTMENT TOTAL					347 294 336,39	150 000 000,00	(103 693 698,63)	156 209 123,29	3 454 994,21	25 878 370,93	529 981 830,61

MONTHLY BUDGET STATEMENT FOR MARCH 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
A#415		CALL ACCOUNT	Deposits - Bank (03)	12/10/2022	439	4,20%	65 351	-	65 790
N#024		1Y	Deposits - Bank (03)	12/10/2022	-	5,80%	-	-	-
A#5300		5M	Deposits - Bank (03)	19/08/2022	-	5,58%	-	-	-
N#025		6M	Deposits - Bank (03)	22/09/2022	-	6,10%	-	-	-
N#026		1Y	Deposits - Bank (03)	21/06/2023	129	7,95%	20 112	-	20 241
S#035		1Y	Deposits - Bank (03)	21/06/2023	531	7,73%	85 272	-	85 803
S#036		1Y	Deposits - Bank (03)	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Bank (03)	15/02/2023	267	7,49%	103 427	(103 694)	(0)
A#0884		6M	Deposits - Bank (03)	14/04/2023	357	7,90%	51 504	-	51 861
N#028		1Y	Deposits - Bank (03)	13/10/2023	769	9,05%	103 446	-	104 215
S#037		2M	Deposits - Bank (03)	11/01/2023	-	7,30%	-	-	-
S#038		3M	Deposits - Bank (03)	17/04/2023	358	8,43%	50 508	-	50 866
N#030		1Y	Deposits - Bank (03)	15/03/2024	418	9,54%	-	100 000	100 418
A#3316		4M	Deposits - Bank (03)	16/07/2023	187	8,55%	-	50 000	50 187
Municipality sub-total					3 455		479 621	46 306	529 382
TOTAL INVESTMENTS AND INT	2				3 455		479 621	46 306	529 382

MONTHLY BUDGET STATEMENT FOR MARCH 2023

8 Borrowings

Lending Institution	Balance 1/03/2023	Received March 2023	Interest Capitalised March 2023	Capital Repayments March 2023	Balance 31/03/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	9 721 110	-	-	-	9 721 110	11,10%	
DBSA@ 10.25%	32 154 921	-	-	-	32 154 921	10,25%	
DBSA @ 9.74%	67 874 437	-	-	-	67 874 437	9,74%	
NEBANK @ 9.70%	126 683 429	-	-	-	126 683 429	9,70%	
NEBANK @ 8.8%	96 762 518	-	-	-	96 762 518	6,73%	
STANDARD BANK @ 11.00%	139 887 257	-	-	-	139 887 257	11,00%	
TOTAL	473 083 671	-	-	-	473 083 671		

MONTHLY BUDGET STATEMENT FOR MARCH 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		37 959 239	6 110 886	50 296 000	-	141 674 761	21,13%	21,13%
Unconditional Grant - equitable Share	179 634 000		179 634 000		179 634 000		37 959 239	6 110 886	50 296 000	-	141 674 761	21,13%	21,13%
Grand Total (Unconditional Grants)	179 634 000		179 634 000		179 634 000		37 959 239	6 110 886	50 296 000	-	141 674 761	21,13%	21,13%
EPWP Integrated Grant for Municipalities	4 928 000		4 928 000		4 928 000		2 452 994	626 682	1 478 000	-	2 475 006	49,78%	49,78%
Local Government Financial Management Grant	1 550 000		1 550 000		1 550 000		461 653	45 000	-	-	1 088 347	29,78%	29,78%
Integrated National Electrification Programme (Municipal)	28 350 000	8 382 170	36 732 170		28 350 000		2 959 430	-	3 350 000	-	33 772 740	8,06%	8,06%
Integrated Urban Development Grant	65 747 000		65 747 000		65 747 000		48 916 659	13 694 904	26 300 000	-	16 830 341	74,40%	74,40%
LGSETA Funding												0,00%	0,00%
DBSA Grant												0,00%	0,00%
Community Development Workers Operational Support Grant	38 000		38 000		38 000		23 229	-	-	-	14 771	61,13%	61,13%
Library Services, Conditional Grant	14 112 000		14 112 000		14 112 000		6 206 451	645 589	-	-	11 779 179	34,51%	34,51%
Financial Management Support Grant	550 000		550 000		550 000		550 000	-	-	-	5 966 831	100,00%	100,00%
Human Settlements Development Grant	18 248 000		19 766 379	10 147 043	10 760 482	6 973 557	8 098 649	420 200	-	-	5 966 831	65,96%	40,97%
Informal Settlements Upgrading Partnership Grant: Province	4 500 000		6 265 534	2 334 804	4 500 000		3 778 007	419 480	4 500 000	-	152 723	60,30%	60,30%
Title Deeds Restoration Grant			939 830							939 830		100,00%	100,00%
Municipal Accreditation and Capacity Building Grant	256 000		417 278		256 000		225 154	25 830	256 000	161 278	19 766,00	92,61%	53,96%
Financial Management Capacity Building Grant			19 766								4 446 685	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	485 000		495 000	4 950 000	485 000	4 500 000	485 685	-	495 000	-	4 446 685	98,32%	98,32%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)										771 499	587 442	118,41%	41,26%
Cape Winelands District Grant	500 000		1 000 000				412 558	412 558	-	-	587 442	100,00%	49,19%
Western Cape Municipal Energy Resilience Grant (WC MER)	1 690 000	484 000	984 000				484 000	-	300 000	-	940 000	0,00%	0,00%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT			1 690 000		940 000			-				0,00%	0,00%
Cape Winelands District Community safety	6 175 000		6 175 000		6 175 000		-	-	6 175 000	-	6 175 000	0,00%	0,00%
Cape Winelands Disaster Grant	115 000		115 000		115 000		-	-	115 000	-	115 000	0,00%	0,00%
Development of Sport and Recreational Facilities		146 959	146 959		-		-	-	-	-	146 959	0,00%	0,00%
Financial Management Capacity Building Grant	220 000		220 000		219 648		-	-	219 648	-	219 648	0,00%	0,00%
Financial Management Capacity Building Grant	300 000		300 000		300 000		-	-	-	-	219 648	0,00%	0,00%
Blaauwklippen settlement		66 010	66 010				-	-	-	66 010	68 010	0,00%	0,00%
Housing consumer education		102 000	102 000				-	-	-	-	102 000	100,00%	0,00%
Khaya Lam Free Market Foundation							-	-	-	-	102 000	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	75 055 468	16 290 224	43 188 648	1 940 617	65 205 371	48,89%	54,20%

MONTHLY BUDGET STATEMENT FOR MARCH 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		168 531	186 112	186 112	51 776	186 112	4 858	181 254	3730,7%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	50 298	179 634	-	179 634	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	1 478	4 928	3 696	1 232	33,3%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 162	388	33,3%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	2 466	(2 466)	-100,0%	3 287
Provincial Government:		26 899	23 481	33 639	1 051	23 938	25 004	(1 067)	-4,3%	33 339
Library Services: Conditional Grant		11 144	14 112	14 112	-	14 112	10 584	3 528	33,3%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	256	256	192	64	33,3%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	16 748	-	7 797	12 561	(4 764)	-37,9%	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	495	495	371	124	33,3%	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	28	10	33,4%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	300	940	1 267	(327)	-25,8%	1 690
District Municipality:		984	500	615	115	115	375	(260)	-69,3%	915
Cape Winelands District Grant 2		984	500	500	-	-	375	(375)	-100,0%	500
Cape Winelands District Grant Community safety		-	-	115	115	115	-	115	#DIV/0!	415
Other grant providers:		675	-	-	-	-	-	-	-	-
Private Enterprises		656	-	-	-	-	-	-	-	-
Public Corporations		18	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	197 089	210 093	220 366	52 942	210 165	30 238	179 927	595,0%	40 732
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	29 650	94 097	68 107	25 990	38,2%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	3 350	28 350	21 263	7 088	33,3%	28 350
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	26 300	65 747	46 845	18 902	40,4%	62 460
Provincial Government:		17 162	29 000	12 175	10 895	13 857	6 500	7 357	113,2%	12 615
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		-	-	6 175	6 175	6 175	2 000	4 175	208,8%	6 175
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		600	-	-	220	220	-	220	#DIV/0!	-
Human Settlements Development Grant		7 078	8 150	1 500	-	2 963	1 125	1 838	163,4%	1 500
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	-	-	-	-	-	-	-	440
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		7 674	20 850	4 500	4 500	4 500	3 375	1 125	33,3%	4 500
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	1	-	1	#DIV/0!	-
Departmental Agencies and Accounts		-	-	-	-	1	-	1	#DIV/0!	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93 656	119 810	102 985	40 545	107 955	74 607	33 348	44,7%	103 425
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	290 745	329 903	323 351	93 487	318 120	104 845	213 275	203,4%	144 157

MONTHLY BUDGET STATEMENT FOR MARCH 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 - M09 March

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	7 173	41 313	-	41 313	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	6 111	37 959	-	37 959	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	627	2 453	-	2 453	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	45	462	-	462	#DIV/0!	-
Integrated Urban Development Grant		3 847	3 287	3 287	390	440	-	440	#DIV/0!	-
Provincial Government:		20 200	23 481	33 639	671	13 309	-	13 309	#DIV/0!	-
Library Services: Conditional Grant		9 336	14 112	14 112	646	6 206	-	6 206	#DIV/0!	-
Municipal Accreditation and Capacity Building Grant		77	256	256	26	225	-	225	#DIV/0!	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 890	16 748	-	6 368	-	6 368	#DIV/0!	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
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	-	23	-	23	#DIV/0!	-
Municipal Library Support Grant		150	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	-	-
District Municipality:		500	500	615	-	-	-	-	-	-
Cape Winelands District Grant 2		500	500	500	-	-	-	-	-	-
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	-	-
Other grant providers:		41	-	-	-	-	-	-	-	-
Private Enterprises		41	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		189 272	213 380	223 653	7 844	54 623	-	54 623	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	90 810	90 810	13 305	51 437	-	51 437	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	-	2 959	-	2 959	#DIV/0!	-
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	13 305	48 477	-	48 477	#DIV/0!	-
Provincial Government:		17 552	35 395	12 395	619	3 353	-	3 353	#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	200	698	-	698	#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	419	2 655	-	2 655	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		307	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		307	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		84 711	126 205	103 205	13 924	54 789	-	54 789	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		273 983	339 585	326 858	21 768	109 412	-	109 412	#DIV/0!	-

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

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%
Library Services: Conditional Grant		-	-	-	-	
Municipal Accreditation and Capacity Building Grant						
Specify (Add grant description)						
Financial Management Capacity Building Grant		20	-	-	(20)	
WC Financial Management Support Grant		550	-	550	-	
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	-	-	(8 382)	-100,0%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8 382	-	-	(8 382)	-100,0%
Provincial Government:		8 158	633	2 568	(5 589)	-68,5%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 766	220	1 032	(733)	-41,5%
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	413	413	(587)	-58,7%
Library Services: Conditional Grant		3 874	-	-	(3 874)	
District Municipality:		-	-	-	-	
Specify (Add grant description)						
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts						
Total capital expenditure of Approved Roll-overs		16 540	633	2 568	(13 971)	-84,5%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		17 740	633	3 602	(14 138)	-79,7%

MONTHLY BUDGET STATEMENT FOR MARCH 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	265 984 706	257 525 859	-3%	29 795 518	28 790 068	-3%
Bonus	27 836 149	27 836 149	15 604 712	25 242 655	62%	1 283 935	51 470	-96%
Acting and Post Related Allowances	768 931	768 931	402 092	517 133	29%	35 100	47 661	36%
Non Structured	47 382 530	35 382 530	25 422 086	27 687 646	9%	2 800 240	3 247 176	16%
Standby Allowance	13 259 305	13 259 305	9 932 501	9 458 105	-5%	1 079 959	965 198	-11%
Travel or Motor Vehicle	11 416 099	11 412 199	7 409 783	6 747 919	-9%	989 584	759 373	-23%
Accommodation, Travel and Incidental	116 106	116 106	84 010	130 077	55%	9 741	16 100	65%
Bargaining Council	148 959	148 959	113 064	244 379	116%	10 944	27 893	155%
Cellular and Telephone	2 610 657	2 625 693	1 766 443	1 638 036	-7%	183 595	179 875	-2%
Current Service Cost	3 827 806	5 627 183	-	-	0%	-	-	0%
Essential User	624 175	624 175	468 144	759 734	62%	52 016	70 611	36%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	2 146 608	2 124 943	-1%	238 512	219 575	-8%
Group Life Insurance	5 001 446	5 011 385	3 826 472	5 270 854	38%	443 422	581 398	31%
Housing Benefits	2 918 350	2 918 350	2 164 007	2 045 948	-5%	283 239	226 415	-20%
Interest Cost	14 894 153	18 380 013	-	-	0%	-	-	0%
Leave Gratuity	6 984 886	6 984 886	5 238 663	-	-100%	1 164 147	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	2 230 475	-	-	0%	-	-	0%
Medical	27 057 873	27 057 873	19 676 458	20 018 492	2%	2 295 703	2 280 730	-1%
Non-pensionable	212 467	212 467	157 840	50 209	-68%	20 843	5 501	-74%
Pension	58 888 632	56 788 632	41 443 256	42 129 850	2%	4 875 747	4 639 097	-5%
Scarcity Allowance	764 680	764 680	573 507	610 374	6%	63 723	65 974	4%
Shift Additional Remuneration	5 398 676	4 098 676	3 057 554	3 222 732	5%	344 548	338 475	-2%
Structured	2 398 699	2 398 699	1 799 028	2 096 838	17%	199 892	134 564	-33%
Unemployment Insurance	2 592 725	2 592 582	2 191 998	1 967 898	-10%	248 875	217 424	-13%
Totals	624 463 763	590 885 967	409 462 932	409 489 682	0%	46 419 283	42 864 580	-8%

MONTHLY BUDGET STATEMENT FOR MARCH 2023

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		15 253	19 011	17 697	1 421	13 788	13 195	593	4%	17 697
Pension and UIF Contributions		438	-	467	47	443	394	49	13%	467
Medical Aid Contributions		157	-	126	10	97	96	1	2%	126
Motor Vehicle Allowance		2 039	-	720	73	701	588	113	19%	720
Cellphone Allowance		1 929	2 051	1 836	394	1 609	1 377	232	17%	1 836
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	1	1	-	1	#DIV/0!	-
Sub Total - Councillors		19 815	21 062	20 846	1 947	16 640	15 650	990	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	5 412	5 710	(298)	-5%	8 118
Pension and UIF Contributions		660	719	719	19	210	482	(272)	-56%	719
Medical Aid Contributions		118	125	125	4	43	85	(42)	-49%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	1 343	(1 343)	-100%	1 399
Motor Vehicle Allowance		550	575	571	20	181	384	(202)	-53%	571
Cellphone Allowance		133	146	161	-	20	95	(75)	-79%	161
Housing Allowances		18	19	19	-	-	11	(11)	-100%	19
Other benefits and allowances		104	92	102	0	1	60	(59)	-99%	102
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(452)	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 617	11 392	11 215	710	5 867	8 169	(2 302)	-28%	11 215
% increase	4		18,4%	16,6%						16,6%
Other Municipal Staff										
Basic Salaries and Wages		333 629	373 682	352 666	28 123	252 114	260 275	(8 161)	-3%	352 666
Pension and UIF Contributions		55 262	60 762	58 662	4 838	43 888	43 154	735	2%	58 662
Medical Aid Contributions		25 564	27 013	27 013	2 290	20 071	19 651	420	2%	27 013
Overtime		53 450	68 439	55 139	4 685	42 465	40 211	2 254	6%	55 139
Performance Bonus		-	-	-	-	19	-	19	#DIV/0!	-
Motor Vehicle Allowance		8 923	10 841	10 841	739	6 566	7 026	(460)	-7%	10 841
Cellphone Allowance		1 751	2 465	2 465	180	1 618	1 671	(54)	-3%	2 465
Housing Allowances		2 780	2 899	2 899	226	2 046	2 154	(108)	-5%	2 899
Other benefits and allowances		35 138	36 763	36 763	1 072	34 835	21 914	12 922	59%	36 763
Payments in lieu of leave		538	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	23 146	30 208	33 223	-	-	5 239	(5 239)	-100%	33 223
Sub Total - Other Municipal Staff		540 181	613 072	579 671	42 155	403 622	401 294	2 329	1%	579 671
% increase	4		13,5%	7,3%						7,3%
Total Parent Municipality		569 614	645 526	611 732	44 811	426 129	425 112	1 017	0%	611 732
TOTAL SALARY, ALLOWANCES & BENEFITS		569 614	645 526	611 732	44 811	426 129	425 112	1 017	0%	611 732
% increase	4		13,3%	7,4%						7,4%
TOTAL MANAGERS AND STAFF		549 798	624 464	590 886	42 865	409 490	409 463	27	0%	590 886

MONTHLY BUDGET STATEMENT FOR MARCH 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 Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	18 704	-	-	550 000	-	-	-	-	550 000
Planning and Development	1 079 687	1 940 413	1 437 845	1 299 523	1 616 909	976 981	1 259 597	2 930 529	2 132 994	1 776 271	1 776 271	2 384 749	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	121 246 034	121 240 038	164 914 540	1 463 618 043
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	14 298 546	14 298 546	4 899 682	164 460 939
Corporate Services	738 571	589 740	806 481	550 955	559 995	882 462	584 030	834 128	2 621 262	971 396	971 396	419 356	6 681 062
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	38 967 243	38 967 243	10 713 353	550 743 340
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	177 259 490	177 253 494	182 474 264	2 209 698 038

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Budget	May Budget	June Budget	Totals
Municipal Manager	530	2 372 315	1 777 255	3 570 479	3 893 983	1 275 133	4 294 862	1 840 114	1 539 679	1 345 787	1 542 407	2 563 249	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	7 510 494	6 354 544	7 855 477	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	136 693 970	137 379 663	173 629 220	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	30 787 630	31 782 090	141 260 824	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	30 492 795	17 485 863	18 470 724	61 513 765	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	10 780 306	10 203 141	2 852 578	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	204 604 050	205 732 569	389 673 113	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 Budget	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	1 929 823	1 334 133	1 735 829	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	26 758 266	23 912 409	103 715 940	296 643 878
Community and Protection Services	-	-	560 557	597 084	354 542	463 789	414 323	725 632	638 510	2 282 563	2 480 464	21 257 309	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	2 420 500	2 200 000	12 828 799	37 708 209
Financial Services	-	18 402	24 928	49 809	-	-	1 109	-	22 522	18 504	18 505	1 723 221	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	33 409 656	29 945 511	141 261 698	378 709 141

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