



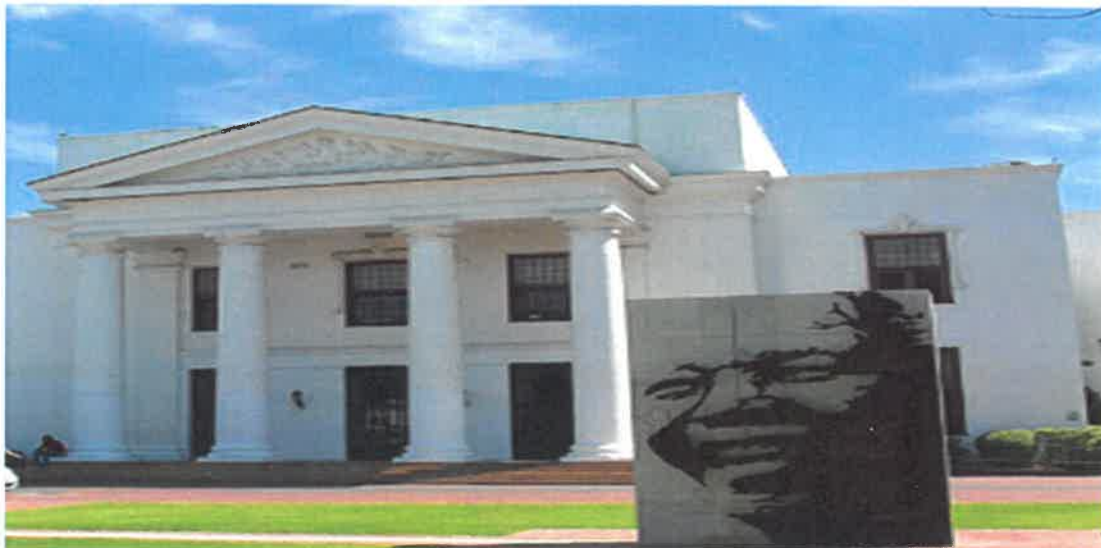
STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

MAY 2023



QUALITY CERTIFICATE

MONTHLY BUDGET STATEMENT FOR MAY 2023

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature

A handwritten signature in black ink, appearing to read 'G. Mettler', is written over a horizontal line.

Date: 14 June 2023

MONTHLY BUDGET STATEMENT FOR MAY 2023

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MONTHLY BUDGET STATEMENT FOR MAY 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 MAY 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)	268 382 923	1 703 016 347	1 888 641 099
Actual	220 784 657	1 605 378 164	1 957 017 708
Variance to SDBIP	(47 598 266)	(97 638 183)	68 376 609
Year to date % Variance to SDBIP	-17,74%	-5,73%	3,62%

MONTHLY BUDGET STATEMENT FOR MAY 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M11 May

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	31 660	420 786	414 129	6 656	2%	438 941
Service charges	1 090 198	1 227 651	1 193 196	123 858	1 066 615	1 075 331	(8 715)	-1%	1 193 196
Investment revenue	18 770	20 397	35 417	4 430	38 202	33 251	4 951	15%	35 417
Transfers and subsidies	196 208	213 380	224 854	988	197 478	196 447	1 032	1%	224 854
Other own revenue	192 277	203 412	197 545	38 558	233 937	169 484	64 453	38%	197 545
Total Revenue (excluding capital transfers and contributions)	1 919 424	2 103 783	2 089 954	199 503	1 957 018	1 888 641	68 377	4%	2 089 954
Employee costs	549 798	624 464	590 886	44 896	497 976	501 089	(3 113)	-1%	590 886
Remuneration of Councillors	19 815	21 062	20 846	1 684	20 005	19 006	1 000	5%	20 846
Depreciation & asset impairment	213 746	213 118	214 993	(3 480)	228 172	177 629	50 543	28%	214 993
Finance charges	44 332	67 799	68 069	-	24 058	24 058	(0)	-0%	68 069
Materials and bulk purchases	604 050	634 794	640 982	41 929	492 840	547 891	(55 050)	-10%	640 982
Transfers and subsidies	13 364	14 355	19 730	1 023	16 256	15 815	440	3%	19 730
Other expenditure	480 266	526 472	564 159	38 733	326 071	417 529	(91 458)	-22%	564 159
Total Expenditure	1 925 371	2 102 065	2 119 665	124 784	1 605 378	1 703 016	(97 638)	-6%	2 119 665
Surplus/(Deficit)	(5 948)	1 718	(29 711)	74 719	351 640	185 625	166 015	89%	(29 711)
Transfers and subsidies - capital (monetary allocation)	92 495	120 030	119 744	5 805	69 791	108 932	(39 140)	-36%	119 744
Contributions & Contributed assets	30 746	33 000	-	(8 106)	0	-	0	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	117 294	154 747	90 034	72 418	421 431	294 556	126 874	43%	90 034
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	117 294	154 747	90 034	72 418	421 431	294 556	126 874	43%	90 034
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	378 709	26 940	220 785	268 407	(47 623)	-18%	378 709
Capital transfers recognised	94 873	132 483	140 627	6 927	81 539	95 279	(13 740)	-14%	140 627
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	94 368	8 464	60 843	71 922	(11 079)	-15%	94 368
Internally generated funds	116 481	136 790	143 714	11 548	78 402	101 207	(22 804)	-23%	143 714
Total sources of capital funds	340 120	409 273	378 709	26 940	220 785	268 407	(47 623)	-18%	378 709
Financial position									
Total current assets	1 542 129	644 346	785 348	-	2 040 342	-	-	-	785 348
Total non current assets	5 994 848	6 274 346	6 158 816	-	5 962 650	-	-	-	6 158 816
Total current liabilities	1 226 819	339 918	460 400	-	1 275 546	-	-	-	460 400
Total non current liabilities	790 708	877 341	889 359	-	790 708	-	-	-	889 359
Community wealth/Equity	5 518 580	5 701 434	5 594 405	-	5 518 155	-	-	-	5 594 405
Cash flows									
Net cash from (used) operating	1 271 392	(61 070)	(96 619)	120 642	1 660 159	50 119	(1 610 040)	-3212%	(96 619)
Net cash from (used) investing	37 466	-	-	-	4 987	611 447	606 460	99%	814 225
Net cash from (used) financing	(177 074)	92 883	92 883	33	(21 355)	85 143	106 498	125%	92 883
Cash/cash equivalents at the month/year end	1 465 868	249 508	439 664	-	2 530 585	1 190 109	(1 340 476)	-113%	1 697 282
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	75 124	7 388	6 525	301 543	-	-	-	-	390 580
Creditors Age Analysis									
Total Creditors	34 843	-	-	-	-	-	-	-	34 843

MONTHLY BUDGET STATEMENT FOR MAY 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	Budget Year 2022/23								
		2021/22	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		517 935	546 657	560 987	37 743	546 160	523 378	22 783	4%	560 987
Executive and council		306	771	841	–	555	733	(178)	-24%	841
Finance and administration		517 629	545 886	559 597	37 743	545 037	522 645	22 392	4%	559 597
Internal audit		–	–	550	–	569	–	569	#DIV/0!	550
<i>Community and public safety</i>		186 577	180 572	171 810	20 956	179 276	139 612	39 665	28%	171 810
Community and social services		16 503	18 285	20 731	6 141	17 577	12 964	4 613	36%	20 731
Sport and recreation		3 923	1 564	1 293	16	770	1 187	(417)	-35%	1 293
Public safety		142 966	148 586	139 226	14 043	151 645	115 713	35 932	31%	139 226
Housing		23 185	12 136	10 561	755	9 284	9 747	(464)	-5%	10 561
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		106 498	145 034	107 854	(1 480)	86 846	104 901	(18 056)	-17%	107 854
Planning and development		45 354	142 206	100 578	(5 245)	76 403	97 946	(21 543)	-22%	100 578
Road transport		60 826	1 503	5 931	3 731	9 258	5 718	3 540	62%	5 931
Environmental protection		318	1 325	1 345	34	1 184	1 237	(53)	-4%	1 345
<i>Trading services</i>		1 231 552	1 384 432	1 369 047	139 984	1 214 527	1 229 682	(15 156)	-1%	1 369 047
Energy sources		808 428	920 200	896 524	106 050	769 221	800 757	(31 536)	-4%	896 524
Water management		159 914	181 107	186 866	16 133	182 033	171 261	10 771	6%	186 866
Waste water management		143 732	149 836	151 401	9 985	140 052	137 002	3 050	2%	151 401
Waste management		119 478	133 289	134 256	7 816	123 221	120 662	2 559	2%	134 256
<i>Other</i>	4	103	118	–	–	–	–	–	–	–
Total Revenue - Functional	2	2 042 665	2 256 812	2 209 698	197 202	2 026 809	1 997 573	29 236	1%	2 209 698
Expenditure - Functional										
<i>Governance and administration</i>		295 455	332 785	333 619	18 222	247 809	255 734	(7 925)	-3%	333 619
Executive and council		48 869	33 555	42 150	2 911	30 605	31 843	(1 239)	-4%	42 150
Finance and administration		237 147	285 492	277 447	14 901	204 288	212 448	(8 160)	-4%	277 447
Internal audit		9 439	13 738	14 022	410	12 916	11 443	1 473	13%	14 022
<i>Community and public safety</i>		384 641	415 276	440 117	18 103	328 375	330 882	(2 507)	-1%	440 117
Community and social services		37 910	52 304	52 139	2 264	36 784	42 050	(5 266)	-13%	52 139
Sport and recreation		62 084	65 531	71 808	3 313	51 310	61 681	(10 370)	-17%	71 808
Public safety		261 566	264 286	279 894	8 734	207 252	198 206	9 046	5%	279 894
Housing		23 082	33 155	36 277	3 792	33 029	28 944	4 084	14%	36 277
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		187 788	212 066	212 918	11 721	138 362	176 617	(38 255)	-22%	212 918
Planning and development		75 647	80 010	83 651	5 965	67 837	66 615	1 222	2%	83 651
Road transport		96 266	107 911	107 853	4 448	54 914	91 711	(36 797)	-40%	107 853
Environmental protection		15 875	24 146	21 415	1 308	15 611	18 291	(2 680)	-15%	21 415
<i>Trading services</i>		1 057 487	1 141 937	1 133 010	76 738	890 832	939 783	(48 951)	-5%	1 133 010
Energy sources		636 422	678 534	666 510	44 574	530 626	576 638	(46 013)	-8%	666 510
Water management		135 897	132 424	144 891	6 329	113 980	110 653	3 327	3%	144 891
Waste water management		154 682	199 471	179 800	14 059	145 545	138 457	7 089	5%	179 800
Waste management		130 487	131 508	141 808	11 776	100 680	114 036	(13 355)	-12%	141 808
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	1 925 371	2 102 065	2 119 665	124 784	1 605 378	1 703 016	(97 638)	-6%	2 119 665
Surplus/ (Deficit) for the year		117 294	154 747	90 034	72 418	421 431	294 556	126 874	43%	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 MAY 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) - M11 May

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	550	-	569	-	569	#DIV/0!	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 461	22 399	20 612	1 638	17 775	19 545	(1 770)	-9,1%	20 612
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 463 618	137 347	1 289 652	1 321 834	(32 183)	-2,4%	1 463 618
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 150	170 719	164 481	20 476	173 222	132 816	40 406	30,4%	164 481
Vote 5 - CORPORATE SERVICES		5 787	11 657	9 691	649	9 598	5 953	3 645	61,2%	9 691
Vote 6 - FINANCIAL SERVICES		508 718	535 000	550 746	37 094	535 994	517 425	18 569	3,6%	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	197 202	2 026 809	1 997 573	29 236	1,5%	2 209 698
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	21 333	27 432	26 016	1 062	22 962	19 766	3 197	16,2%	26 016
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 815	87 865	85 666	7 231	77 762	71 026	6 737	9,5%	85 666
Vote 3 - INFRASTRUCTURE SERVICES		1 170 389	1 258 869	1 258 387	80 078	989 944	1 041 816	(51 873)	-5,0%	1 258 387
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 219	419 003	435 402	18 892	277 195	328 620	(51 425)	-15,6%	435 402
Vote 5 - CORPORATE SERVICES		183 423	210 683	220 760	10 377	154 073	159 067	(4 994)	-3,1%	220 760
Vote 6 - FINANCIAL SERVICES		93 193	98 213	93 433	7 145	83 441	82 722	719	0,9%	93 433
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 925 371	2 102 065	2 119 665	124 784	1 605 378	1 703 016	(97 638)	-5,7%	2 119 665
Surplus/ (Deficit) for the year	2	25 770	154 747	90 034	72 418	421 431	294 556	126 874	43,1%	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 MAY 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		421 969	438 941	438 941	31 660	420 786	414 129	6 656	2%	438 941
Service charges - electricity revenue		756 431	846 763	812 308	95 088	716 735	729 289	(12 555)	-2%	812 308
Service charges - water revenue		146 830	176 783	176 783	13 545	170 424	162 488	7 936	5%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 702	96 647	98 556	(1 909)	-2%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 523	82 810	84 997	(2 187)	-3%	94 971
Rental of facilities and equipment		12 173	15 538	10 099	746	10 544	8 444	2 100	25%	10 099
Interest earned - external investments		18 770	20 397	35 417	4 430	38 202	33 251	4 951	15%	35 417
Interest earned - outstanding debtors		12 859	11 391	18 339	1 902	17 806	15 805	2 001	13%	18 339
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	12 589	137 887	98 623	39 264	40%	124 955
Licences and permits		7 809	5 934	7 483	687	7 705	6 533	1 172	18%	7 483
Agency services		3 020	4 281	3 192	421	3 157	3 006	151	5%	3 192
Transfers and subsidies		196 208	213 380	224 854	998	197 478	196 447	1 032	1%	224 854
Other revenue		33 089	41 313	33 478	22 213	56 702	37 074	19 628	53%	33 478
Gains		394	-	-	-	135	-	135	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 919 424	2 103 783	2 089 954	199 503	1 957 018	1 888 641	68 377	4%	2 089 954
Expenditure By Type										
Employee related costs		549 798	624 464	590 886	44 896	497 976	501 089	(3 113)	-1%	590 886
Remuneration of councillors		19 815	21 062	20 846	1 684	20 005	19 006	1 000	5%	20 846
Debt impairment		84 985	97 842	101 342	12	8 992	53 425	(44 433)	-83%	101 342
Depreciation & asset impairment		213 746	213 118	214 993	(3 480)	228 172	177 629	50 543	28%	214 993
Finance charges		44 332	67 799	68 069	-	24 058	24 058	(0)	0%	68 069
Bulk purchases - electricity		528 012	551 412	543 925	33 383	420 239	470 635	(50 395)	-11%	543 925
Inventory consumed		76 038	83 382	97 057	8 546	72 601	77 256	(4 655)	-6%	97 057
Contracted services		208 232	269 226	283 146	22 754	174 707	228 834	(54 127)	-24%	283 146
Transfers and subsidies		13 364	14 355	19 730	1 023	16 256	15 815	440	3%	19 730
Other expenditure		186 462	159 403	179 671	15 967	141 855	135 270	6 585	5%	179 671
Losses		587	-	-	-	518	-	518	#DIV/0!	-
Total Expenditure		1 925 371	2 102 065	2 119 665	124 784	1 605 378	1 703 016	(97 638)	-6%	2 119 665
Surplus/(Deficit)										
Transfers and subsidies - capital (provincial departments)		(5 948)	1 718	(29 711)	74 719	351 640	185 625	166 015	0	(29 711)
(National / Provincial and District)		92 495	120 030	119 744	5 805	69 791	108 932	(39 140)	(0)	119 744
Transfers and subsidies - capital (provincial departments)		30 696	33 000	-	(8 106)	0	-	0	#DIV/0!	-
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		50	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		117 294	154 747	90 034	72 418	421 431	294 556			90 034
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		117 294	154 747	90 034	72 418	421 431	294 556			90 034
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		117 294	154 747	90 034	72 418	421 431	294 556			90 034
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		117 294	154 747	90 034	72 418	421 431	294 556			90 034

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

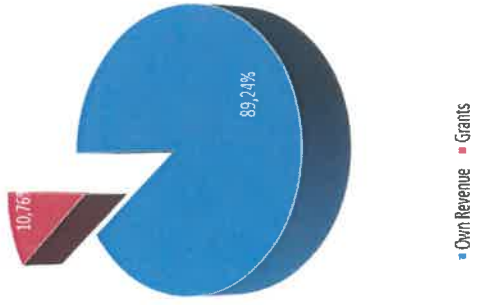
Operating Revenue by Source:

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	414 129 300	420 785 575	6 656 275	2%	30 444 604	31 659 751	1 218 147	4%
Service charges - electricity revenue	846 763 143	812 307 977	729 289 439	716 734 697	(12 554 742)	-2%	68 284 157	95 087 736	26 803 579	39%
Service charges - water revenue	176 782 707	176 782 708	162 487 814	170 423 986	7 936 172	5%	17 521 708	13 545 039	(3 976 669)	-23%
Service charges - sanitation revenue	109 133 951	109 133 951	98 556 337	96 647 115	(1 909 222)	-2%	8 729 793	8 701 915	(27 878)	0%
Service charges - refuse revenue	94 971 363	94 971 363	84 997 019	82 809 553	(2 187 466)	-3%	7 029 439	6 522 870	(506 569)	-7%
Rental of facilities and equipment	15 537 894	10 098 683	8 443 533	10 543 885	2 100 352	25%	789 500	746 160	(43 340)	-5%
Interest earned - external investments	20 397 326	35 417 421	33 250 818	38 201 539	4 950 721	15%	2 463 623	4 429 784	1 966 161	80%
Interest earned - outstanding debtors	11 391 237	18 338 651	15 804 730	17 806 179	2 001 449	13%	1 389 652	1 901 923	512 271	37%
Fines, penalties and forfeits	124 955 174	124 955 174	98 622 642	137 887 026	39 264 384	40%	10 409 931	12 588 962	2 179 031	21%
Licences and permits	5 934 010	7 482 512	6 533 096	7 705 222	1 172 126	18%	480 810	687 420	206 610	43%
Agency services	4 281 368	3 191 727	3 006 127	3 157 362	151 235	5%	284 504	420 876	136 372	0
Transfers and subsidies	213 380 350	224 854 074	196 446 671	197 478 457	1 031 786	1%	17 791 560	998 198	(16 793 362)	-94%
Other revenue	41 312 625	33 478 047	37 073 573	56 701 707	19 628 134	53%	4 513 645	22 212 539	17 698 894	392%
Gains on disposal of PPE	-	-	-	135 406	-	0%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 089 953 735	1 888 641 099	1 957 017 708	68 241 203	4%	170 129 926	199 503 171	29 373 245	17%

MONTHLY BUDGET STATEMENT FOR MAY 2023

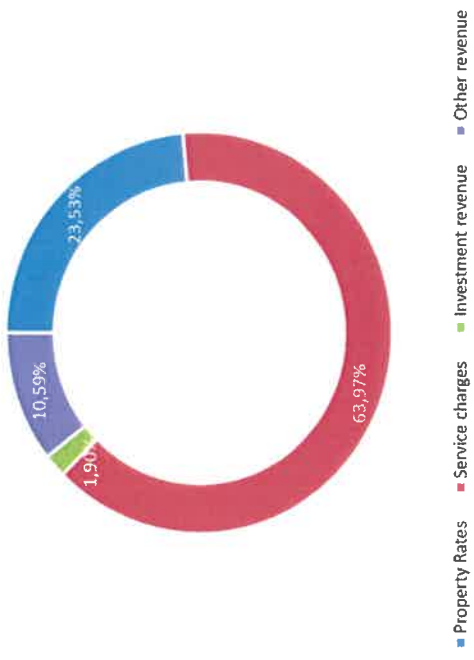
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

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 R6 656 275 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 R12 554 742 less electricity charges than initially anticipated. The largest under performance relates to the low usage during peak times reflected for the Industrial (400 Volts) (Low Voltage) (R15 396 934) and Domestic High prepaid (R32 591 551). 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 R7 936 172 more water charges than initially anticipated. The largest over performance was noted for the sale of conventional water (R9 651 586). This incline in billings is a result of an increase in consumption than initially anticipated.

3.4 Transfers and subsidies

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

3.5 Other revenue

An overperformance was noted to the amount of R19 628 134. The largest attributor to the overperformance is as follows:

Sales of Goods and Rendering of Services: Parking Fees

The municipality billed R4 505 251 more parking fees than initially anticipated. This overperformance is a result of an increased usage in the parking facilities by the public.

MONTHLY BUDGET STATEMENT FOR MAY 2023

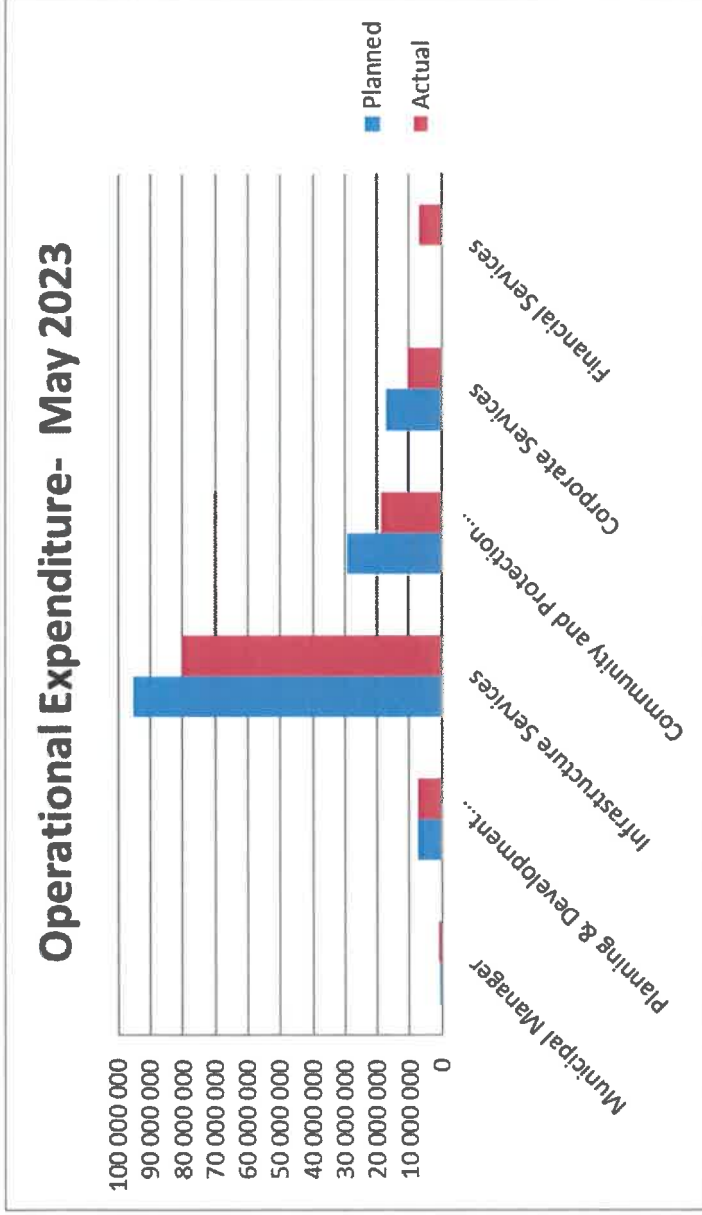
4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		May 2023		May Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	27 432 083	26 015 794	19 765 540	22 962 479	805 214	1 061 852	256 638	32%
Planning & Development Services	74 667 884	85 666 334	71 025 674	77 762 454	7 588 022	7 230 926	(357 096)	-5%
Infrastructure Services	1 258 869 331	1 258 386 849	1 041 816 116	989 943 530	95 108 110	80 077 835	(15 030 275)	-16%
Community and Protection Services	430 825 516	435 402 172	328 620 004	277 195 104	29 247 123	18 891 607	(10 355 516)	-36%
Corporate Services	210 683 035	220 759 869	159 066 876	154 073 236	17 290 207	10 377 350	(6 912 857)	-40%
Financial Services	98 212 632	93 433 489	82 722 137	83 441 362	12 936 986	7 144 660	(679 851)	-6%
TOTALS	2 100 690 481	2 119 664 507	1 703 016 347	1 605 378 164	162 975 662	124 784 230	(33 078 957)	-20%

MONTHLY BUDGET STATEMENT FOR MAY 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 R71 025 674 of the amended budget. The year- to- date actual expenditure incurred amounted to R77 762 454 which resulted in an overperformance of R6 736 780. 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 R6 154 118 of the amended budget. The year- to- date actual expenditure incurred amounted to R6 503 868. 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.

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

The user department planned to spend R1 600 000 on the amended budget. The year- to- date actual expenditure incurred amounted to R572 413. The user department indicated that they are currently in the process of determining the funds required for the security services at Kayamandi informal trading sites and the remaining funds will be utilised to attenuate that shortfall.

4.1.4 Expenditure: Operating Leases: Furniture and Office Equipment (Planning and development general)

The user department planned to spend R1 066 165 of the amended budget. The year- to- date actual expenditure incurred amounted to R438 421. The user department indicated that

the invoice for April was received and submitted for payment, an improvement will be seen in the next reporting period.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R1 041 816 116 of the amended budget. The year-to-date actual expenditure incurred amounted to R989 943 530 which resulted in an underperformance of R51 872 586. 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 470 634 761 of the amended budget. The year-to-date actual expenditure incurred amounted to R 420 239 486. The user department indicated that the invoices for the past month have not yet been paid and that there is a decline in the usage of electricity due to loadshedding and consumers utilising alternative sources of energy. An improvement will be seen in the next reporting period.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R8 400 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 474 211. Orders to the amount of R1 571 486 have been loaded onto the financial system and expenditure is dependent on the demand of service connections from the community. The user department indicated that the invoices for the past month have not yet been paid.

4.2.3 Expenditure: Inventory Consumed: Water

The user department planned to spend R26 085 386 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 101 663. The user department indicated that the expenditure is dependent on consumption which increases during the summer months.

4.2.5 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Roads)

The user department planned to spend R5 706 524 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 193 789. Orders to the amount of R4 603 896 have been loaded onto the financial system. The user department indicated that the contractor is currently busy on-site, and they are awaiting the submission of invoices for work done.

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

The user department planned to spend R4 744 604 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 071 771. Orders to the amount of R3 263 445 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 and due to issues with the slug disposals they were not able to meet the budgeted targets.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R328 620 004 of the amended budget. The year-to-date actual expenditure incurred amounted to R277 195 104 which resulted in an underperformance of R51 424 900. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services (Parks and sidewalks: Franschoek & Stellenbosch)

The user department planned to spend R2 388 326 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 136 864. The user department indicated that most of the work was done internally due to the mowing tender reaching its maximum capacity hence they have spent less than they initially planned.

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

The user department planned to spend R2 656 000 of the amended budget. The year-to-date expenditure incurred amounted to R1 313 070. Orders and provisions to the amount of R651 868 have been processed on the financial system. The user department indicated that the remaining funds will be earmarked for emergency services.

4.3.3 Expenditure: Contracted Services: Contractors: Forestry (Jan Marais nature reserve)

The user department planned to spend R483 326 of the amended budget. The year-to-date actual expenditure incurred amounted to R17 706. The user department indicated that the tender was only awarded during the current reporting period and that there isn't sufficient time to commence with work and the remaining funds amounting to R539 978 will be a saving.

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

The user department planned to spend R943 896 of the amended budget. The year-to-date actual expenditure incurred amounted to R94 913. The user department indicated that the tender B/SM 65/2022 for the de-bushing of alien invasive vegetation had been awarded and that orders amounting to R421 542 have been processed onto the financial system.

4.3.5 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R34 439 549 of the amended budget. The year-to-date actual expenditure incurred amounted to R36 622 428. Orders and provisions to the amount of R7 637 996 have been loaded onto the financial system. The user department indicated that a virement will be processed for expenditure relating to June 2023.

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

The user department planned to spend R720 720 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 450. The user department indicated that the expenditure is utilised on a need-to-basis and remaining funds at the end of the financial year will be regarded as a saving.

4.3.7 Expenditure: Operational Cost: Uniform and Protective Clothing (Law Enforcement)

The user department planned to spend R1 770 561 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 066 622. The user department indicated that they are awaiting both the delivery of goods and invoices to finalise all payments for the financial year.

4.4 Corporate Services

The Corporate Services directorate planned to spend R159 066 876 of the amended budget. The year-to-date actual expenditure incurred amounted to R154 073 236 which resulted in an underperformance of R4 993 640. 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 R4 125 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 546 562. Orders to the amount of R1 898 104 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 and that they envisage a saving in the unspent funds.

4.4.2 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation

The user department planned to spend R4 125 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 546 562. The user department indicated that the funds are utilised on a need-to-basis and that the relevant payments are being made. Orders to the amount of R295 177 have been loaded onto the financial system.

4.4.3 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R2 505 025 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 098 389. The user department indicated that payments are made on an accrual basis of accounting. Orders to the amount of R226 166 have been loaded onto the financial system.

4.4.4 Expenditure: Operational Cost: External Computer Service: Mainframe Time

The user department planned to spend R622 675 of the amended budget. The year-to-date actual expenditure incurred amounted to R22 675. The user department indicated that they are currently moving away from the use of consultation services which has resulted in the reduction of expenditure, they are currently reworking the budget for the following financial year to ensure that it aligns to this.

4.5 Financial Services

The Financial Services directorate planned to spend R82 722 137 of the amended budget. The year-to-date actual expenditure incurred amounted to R83 441 362 which resulted in an overperformance of R719 225. 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 209 195 of the amended 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

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

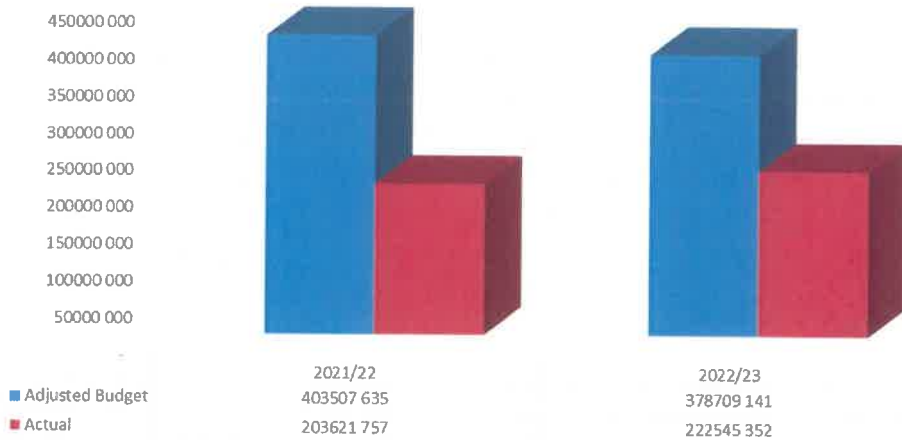
Directorate	Amended Budget	Capital Expenditure					Actuals + Commitments & Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
Municipal Manager	40 000	37 000	39 401	533	-	39 934	
Planning & Development Services	12 665 281	9 904 546	9 225 844	3 253 438	148 549	12 627 832	
Infrastructure Services	296 643 878	213 046 095	176 371 171	95 974 375	1 520 186	275 626 427	
Corporate Services	37 708 209	26 976 877	26 477 083	3 811 439	145 193	30 433 715	
Community and Protection Services	29 774 773	18 269 753	8 462 401	8 876 868	829 175	18 168 445	
Financial Services	1 877 000	148 652	208 756	1 501 680	164 335	1 874 772	
TOTALS	378 709 141	268 382 923	220 784 657	113 418 333	2 807 439	338 771 124	

Balance
Budget - (Actual + Comm + Prov)
66
37 449
21 017 451
7 274 494
11 606 328
2 228
39 938 017

Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
98,50%	99,83%	99,83%
72,84%	98,53%	99,70%
59,46%	91,81%	92,32%
70,22%	80,32%	80,71%
28,42%	58,23%	61,02%
11,12%	91,13%	99,88%
58,30%	88,25%	88,99%

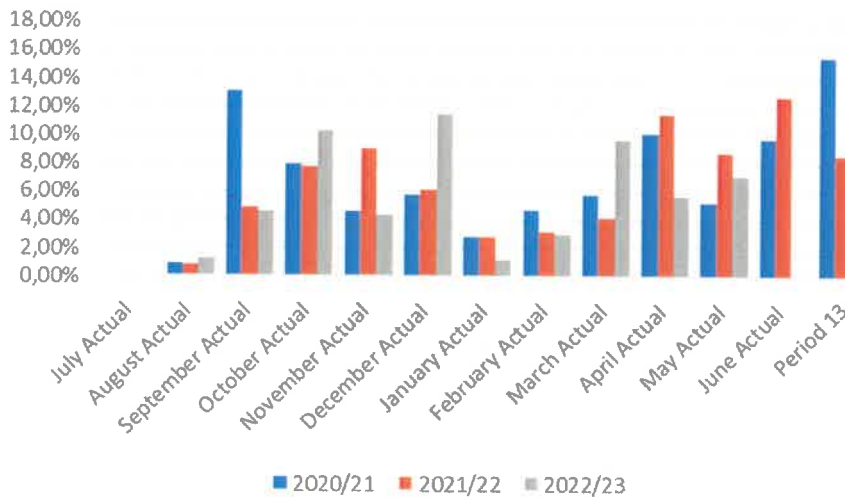
MONTHLY BUDGET STATEMENT FOR MAY 2023

Year-On-Year Capital Comparison



Detail	2021/22	2022/23
Adjusted Budget	403 507 635	378 709 141
Actual	238 975 525	220 784 657
Actual % Spent	59,22%	58,30%

3 Year Monthly Capital Expenditure



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

MONTHLY BUDGET STATEMENT FOR MAY 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) - M11 May

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	-	39	37	2	6%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	12 126	494	8 967	9 888	(922)	-9%	12 126
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	296 634	20 165	178 132	212 771	(34 639)	-16%	296 634
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	22 887	2 971	7 673	15 009	(7 336)	-49%	22 887
Vote 5 - CORPORATE SERVICES		10 572	36 700	36 152	2 938	25 932	25 450	482	2%	36 152
Vote 6 - FINANCIAL SERVICES		-	250	1 877	29	209	149	60	40%	1 877
Total Capital Multi-year expenditure	4,7	106 089	402 143	369 715	26 597	220 951	263 303	(42 352)	-16%	369 715
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	539	45	259	16	243	1488%	539
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	10	-	(1 761)	300	(2 061)	-687%	10
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	6 888	290	790	3 261	(2 472)	-76%	6 888
Vote 5 - CORPORATE SERVICES		12 939	5 200	1 557	7	545	1 527	(981)	-64%	1 557
Vote 6 - FINANCIAL SERVICES		381	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	234 080	7 130	8 994	342	(167)	5 104	(5 271)	-103%	8 994
Total Capital Expenditure	3	340 170	409 273	378 709	26 940	220 785	268 407	(47 623)	-18%	378 709
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	39 625	2 974	26 725	27 163	(437)	-2%	39 625
Executive and council		43	40	40	-	39	37	2	6%	40
Finance and administration		23 892	42 150	39 585	2 974	26 686	27 126	(440)	-2%	39 585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		45 072	34 292	28 553	1 378	9 511	19 277	(9 767)	-51%	28 553
Community and social services		2 259	8 880	7 978	398	1 409	2 294	(884)	-39%	7 978
Sport and recreation		39 350	6 677	8 284	310	1 565	6 180	(4 616)	-75%	8 284
Public safety		16 388	3 550	5 222	176	1 131	5 179	(4 049)	-78%	5 222
Housing		(12 925)	15 185	7 070	494	5 406	5 624	(218)	-4%	7 070
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 898	93 005	84 915	5 760	56 598	67 409	(10 811)	-16%	84 915
Planning and development		35 592	21 350	16 466	258	11 237	14 438	(3 201)	-22%	16 466
Road transport		71 783	64 135	60 356	3 146	41 090	48 556	(7 466)	-15%	60 356
Environmental protection		(13 478)	7 520	8 093	2 356	4 271	4 415	(144)	-3%	8 093
Trading services		177 266	239 786	225 616	16 828	127 951	154 558	(26 608)	-17%	225 616
Energy sources		65 135	77 471	87 863	10 696	32 134	63 830	(31 696)	-50%	87 863
Water management		38 226	46 669	81 723	5 862	56 919	41 892	15 026	36%	81 723
Waste water management		67 777	57 300	45 194	42	35 633	40 246	(4 612)	-11%	45 194
Waste management		6 128	58 345	10 836	229	3 265	8 590	(5 325)	-62%	10 836
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	340 170	409 273	378 709	26 940	220 785	268 407	(47 623)	-18%	378 709
Funded by:										
National Government		66 852	90 810	99 192	5 107	62 453	68 101	(5 648)	-8%	99 192
Provincial Government		25 643	29 220	20 553	628	7 338	16 113	(8 775)	-54%	20 553
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 883	1 192	11 748	11 065	683	6%	20 883
Transfers recognised - capital		94 873	132 483	140 627	6 927	81 539	95 279	(13 740)	-14%	140 627
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	128 766	140 000	94 368	8 464	60 843	71 922	(11 079)	-15%	94 368
Internally generated funds		116 481	136 790	143 714	11 548	78 402	101 207	(22 804)	-23%	143 714
Total Capital Funding		340 120	409 273	378 709	26 940	220 785	268 407	(47 623)	-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 R9 904 546 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 225 844. This resulted in an underperformance of R678 702. The projects that attributed to the underperformance are as follows:

5.1.1 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R4 246 328 of the amended budget. The year-to-date expenditure incurred amounted to R3 560 550. Orders to the amount of R1 461 556 have been loaded onto the financial system. The user department indicated that they are awaiting the final invoices from the service providers which is expected on 7 June 2023, all funds will be utilised.

5.1.2 Cloetesville (380) FLISP

The user department planned to spend R1 100 000 of the amended budget. The year-to-date expenditure incurred amounted to R898 329. The user department indicated that an invoice to the amount of R200 000 has been submitted for payment and all the funds will be utilised.

5.1.3 Housing Projects

The user department planned to spend R 762 369 of the amended budget. The year-to-date expenditure incurred amounted to R509 174. Orders to the amount of R553 323 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of orders to the value of R261 037, the remaining funds will be used for the installation of the goods purchased amounting to R188 248.

5.1.4 Northern Extension: Feasibility

The user department planned to spend R1 280 076 of the amended budget. The year-to-date expenditure incurred amounted to R821 310. Orders to the amount of R448 151. have been loaded onto the financial system. The user department indicated that the balance of R108 700 for the mediation process is still available, the mediators are currently on terms due to lack of performance. An invoice for obtaining development rights to the amount of R339 451 will be submitted by 23 June 2023.

5.2 Community and Protection Services

The Directorate planned to spend R18 269 753 of the amended budget. The year-to-date expenditure incurred amounted to R8 462 401. This resulted in an underperformance of R9 807 352. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R2 220 000 of the amended budget. The year-to-date expenditure incurred amounted to R57 220. Orders to the amount of R1 898 564 have been loaded onto the financial system. The user department indicated that the funds will be utilised for the upgrading of lighting and the Astro hockey courts through an existing tender.

5.2.2 Upgrade Stellenbosch library entrance foyer

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

5.2.3 Specialized Vehicles: Workshop

The user department planned to spend R1 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R327 052. Orders to the amount of R764 390 have been loaded onto the financial system. The user department indicated that they are currently awaiting the delivery of the two vehicles that have been purchased.

5.2.4 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R1 440 018 of the amended budget. The year-to-date expenditure incurred amounted to R250 747. The user department indicated that the tender process is currently underway, the remaining funds will be rolled over to the 2023/2024 financial year.

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

The user department planned to spend R1 350 893 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. The tender process for tenders BSM 56,57/23 for Intrusion, Biometrics and access control is currently underway and the remaining funds will be rolled over to the 2023/2024 financial year.

5.2.6 Vehicle Fleet: Law Enforcement

The user department planned to spend R1 365 972 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender process for the purchase of the Nyala is currently underway and that the funds will not be utilised during the current financial year. The funds will then be rolled over to the 2023/2024 financial year.

5.3 Infrastructure Services

The Directorate planned to spend R213 046 095 of the amended budget. The year-to-date actual expenditure incurred amounted to R178 131 866. This resulted in an underperformance of R34 914 229. The projects that attributed to the underperformance are as follows:

5.3.1 Alternative Energy

The user department planned to spend R9 136 442 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 097 685. Orders to the amount of R6 735 582 have been loaded onto the financial system. The user department indicated that the evaluation report for the tender for the purchasing of generators will be completed on the 5th of June 2023 and invoices amounting to R 916 917 for streetlights have been submitted for payment.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R2 377 248 of the amended budget. The year-to-date expenditure incurred amounted to R229 925. Orders to the amount of R3 169 975 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and site hand-over took place on 26 May 2023 and work has commenced. Invoices to the amount of R1 350 256 for May will be paid in June 2023.

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

The user department planned to spend R3 870 000 of the amended budget. The year-to-date expenditure incurred amounted to R297 171. Orders to the amount of R3 739 130 have been loaded onto the financial system. The user department indicated that the tender has been awarded and contractor is currently on site,

invoices to the amount of R4 893 256 are expected before the end of the financial year. They envisage a roll-over of R3 706 744 for the 2023/2024 financial year.

5.3.4 Enkanini Informal Phase 3

The user department planned to spend R21 645 000 of the amended budget. The year-to-date expenditure incurred amounted to R8 579 686. Orders to the amount of R14 024 534 have been loaded onto the financial system. The user department indicated that they expect to receive the final invoices by 30 June 2023 amounting to R15 470 314.

5.3.5 Waterpipe Replacement

The user department planned to spend R4 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R1 883 095. Orders to the amount of R2 893 710 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. An invoice for the committed funds will be received by 30 June 2023.

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 electricity generation has been put on hold which has resulted in a saving, the construction tender will be revised resulting in no expenditure for May.

5.3.7 Main Road intersection improvements: Helshoogte rd/La Colline

The user department planned to spend R2 300 000 of the amended budget. The year-to-date expenditure incurred amounted to R624 341. Orders to the amount of R848 408 have been loaded onto the financial system. The user department indicated that the project is on track and the preliminary designs have been completed, they are currently awaiting the public participation and approval processes which are underway at the western cape provincial roads department.

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

The user department planned to spend R2 500 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and the project is currently in its documentation stage, implementation is expected to commence by March 2024.

5.3.9 Electricity Network: Pniel

The user department planned to spend R1 808 721 of the amended budget. The year-to-date expenditure incurred amounted to R97 313. Orders to the amount of R3 111 147 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of switchgears which is expected before 30 June 2023.

5.3.10 Main Road Intersection Improvements: Franschoek

The user department planned to spend R1 500 000 of the amended budget. The year-to-date expenditure incurred amounted to R228 790. The user department indicated that the project is on track, they are currently awaiting the public participation and approval processes which are underway at the western cape provincial roads department.

5.3.11 Adhoc Reconstruction of Roads (WC024)

The user department planned to spend R5 051 498 of the amended budget. The year-to-date expenditure incurred amounted to R3 827 249. The user department indicated that the project is on track, and they envisage that work will be completed by 30 June 2023.

5.4 Corporate Services

The Directorate planned to spend R26 976 877 of the amended budget. The year-to-date actual expenditure incurred amounted to R26 477 083. This resulted in an underperformance of R499 794. The projects that attributed to the underperformance are as follows:

5.4.1 Air conditioners

The user department planned to spend R255 034 of the amended budget. The year-to-date expenditure incurred amounted to R136 867. Orders to the amount of R234 696 have been loaded onto the financial system. The user department indicated that additional air conditioners will be installed before the end of the financial year.

5.4.2 Furniture, Tools & Equipment: Property Management

The user department planned to spend R450 000 of the amended budget. The year-to-date expenditure incurred amounted to R20 991. Orders to the amount of

MONTHLY BUDGET STATEMENT FOR MAY 2023

R385 627 have been loaded onto the financial system. The user department indicated that they are still awaiting the delivery of the furniture and invoices will be submitted for payment.

5.4.3 Structural Improvement: General

The user department planned to spend R1 081 725 of the amended budget. The year-to-date expenditure incurred amounted to R74 516. The user department indicated that this is a multi-year project, and the tender was awarded, work will commence during the current financial year.

5.4.4 Purchasing of land

The user department planned to spend R939 205 of the amended budget. No expenditure has been incurred to date. The user department indicated that the attorneys are waiting for the registration of the land to be finalised prior to making the payment for the land.

MONTHLY BUDGET STATEMENT FOR MAY 2023

7 Investments

ACC. NR	BANK	Type / Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	May		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	8,400%		41 771 894,24			50 000 000,00	695 139,57	5 250 482,59	97 022 376,83
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				(3 693 698,63)		3 693 698,63	0,00
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	17-Apr-23				(2 012 876,71)		2 012 876,71	0,00
20-8097-3316	A#3316	FIXED/4 MTHS	8,550%	14-Jul-23				50 000 000,00	363 082,19	901 849,32	50 901 849,32
20-8103-0741	A#0741	FIXED/3 MTHS	8,550%	19-Jul-23				70 000 000,00	529 123,29	733 945,21	70 733 945,21
					82 383 401,09			123 376 164,39	1 587 345,05	12 898 605,88	218 658 171,36
	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	1 390 835,41	20 493 835,00
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23				100 000 000,00	768 630,14	5 727 534,25	105 727 534,25
03/7881123974/...030	N#030	FIXED / 12 MTHS	9,540%	15-Mar-24				100 000 000,00	810 246,58	2 012 547,95	102 012 547,95
					183 783 985,90			32 899 945,21	1 707 580,88	11 549 986,09	228 233 917,19
	STANDARD BANK										
258489367-035	S#035	FIXED 12 MNTHS	7,725%	21-Jun-23	81 126 949,40				566 324,79	5 756 756,72	86 883 706,12
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				(1 050 239,73)		1 050 239,73	(0,00)
					81 126 949,40			(3 130 102,74)	566 324,79	8 886 859,46	86 883 706,12
INVESTMENT TOTAL					347 294 336,39			153 146 006,85	3 861 250,72	33 335 451,43	533 775 794,67

MONTHLY BUDGET STATEMENT FOR MAY 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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#9415		CALL ACCOUNT	Deposits - Bank (03)	12/10/2022	695	8,40%	96 327	-	97 022
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%	20 365	-	20 494
S#035		1Y	Deposits - Bank (03)	21/06/2023	566	7,73%	86 317	-	86 884
S#036		1Y	Deposits - Bank (03)	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Bank (03)	15/02/2023	-	7,49%	(0)	-	(0)
A#0884		6M	Deposits - Bank (03)	14/04/2023	-	7,90%	0	-	0
N#028		1Y	Deposits - Bank (03)	13/10/2023	769	9,05%	104 959	-	105 728
S#037		2M	Deposits - Bank (03)	11/01/2023		7,30%	-	-	-
S#038		3M	Deposits - Bank (03)	17/04/2023		8,43%	(0)	-	(0)
N#030		1Y	Deposits - Bank (03)	15/03/2024	810	9,54%	101 202	-	102 013
A#3316		4M	Deposits - Bank (03)	16/07/2023	363	8,55%	50 539	-	50 902
A#0741		3M	Deposits - Bank (03)	19/07/2023	529	8,55%	70 205	-	70 734
Municipality sub-total					3 861		529 915	-	533 776
TOTAL INVESTMENTS AND LI	2				3 861		529 915	-	533 776

MONTHLY BUDGET STATEMENT FOR MAY 2023

8 Borrowings

Lending Institution	Balance 1/05/2023	Received May 2023	Interest Capitalised May 2023	Capital Repayments May 2023	Balance 31/05/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	9 057 770	-	-	-	9 057 770	11,10%	
DBSA@ 10.25%	30 265 938	-	-	-	30 265 938	10,25%	
DBSA @ 9.74%	64 466 373	-	-	-	64 466 373	9,74%	
NEBANK @ 9.70%	120 281 305	-	-	-	120 281 305	9,70%	
NEBANK @ 8.8%	92 415 342	-	-	-	92 415 342	6,73%	
STANDARD BANK @ 11.00%	139 887 257	-	-	-	139 887 257	11,00%	
TOTAL	456 373 983	-	-	-	456 373 983		

9 Allocations and grant receipts and expenditure

	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2022/23 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	PRIOR YEARS DEBTORS CLEARED	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	REPAYMENT OF GRANT	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATION SPENT TO DATE
OPERATING & CAPITAL GRANTS													
Unconditional Grant/Equitable Share	179 634 000	-	179 634 000	-	179 634 000	-	46 973 599	4 526 661	-	-	132 660 401	26,15%	26,15%
Grand Total (Unconditional Grants)	179 634 000	-	179 634 000	-	179 634 000	-	46 973 599	4 526 661	-	-	132 660 401	26,15%	26,15%
EPWP Integrated Grant for Municipalities	4 928 000	-	4 928 000	-	4 928 000	-	2 771 476	133 440	-	-	2 156 524	56,24%	56,24%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	-	542 653	36 000	-	-	1 007 347	35,01%	35,01%
Integrated National Electrification Programme (Municipal)	28 350 000	8 382 170	36 732 170	-	28 350 000	-	9 626 150	4 418 925	-	-	27 106 020	26,21%	26,21%
Integrated Urban Development Grant	65 747 000	-	65 747 000	-	65 747 000	-	54 083 354	1 455 420	-	-	11 663 646	82,26%	82,26%
LGSETA Funding	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
DBSA Grant	38 000	-	38 000	-	38 000	-	33 703	7 844	-	-	4 297	88,69%	88,69%
Community Development Workers Operational Support Grant	14 112 000	3 873 630	17 985 630	-	14 112 000	-	7 575 896	652 260	-	-	10 409 734	42,12%	42,12%
Library Services: Conditional Grant	-	550 000	550 000	-	-	-	550 000	-	-	-	-	100,00%	100,00%
Financial Management Support Grant	18 248 000	1 518 379	19 766 379	10 147 043	10 760 482	6 973 557	10 719 037	400 665	-	-	8 587 219	87,30%	54,23%
Human Settlements Development Grant	4 500 000	1 785 534	6 285 534	2 334 804	4 500 000	-	3 991 037	213 090	-	-	60 367	63,70%	63,70%
Informal Settlements Upgrading Partnership Grant: Provincial	-	939 830	939 830	-	-	-	939 830	-	-	939 830	-	100,00%	100,00%
Title Deeds Restoration Grant	256 000	161 278	417 278	-	256 000	-	256 000	4 256	-	161 278	19 766 000	100,00%	61,35%
Municipal Accreditation and Capacity Building Grant	495 000	19 766	495 000	4 950 000	495 000	4 500 000	486 685	-	-	-	4 446 685	98,32%	98,32%
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	500 000	1 000 000	1 000 000	-	-	-	707 824	14 546	-	771 499	292 176	147,93%	70,78%
Regional Socio-Economic Project/Violence through urban upgrading (RSEPA/PUU)	1 690 000	484 000	1 690 000	-	1 184 063	-	484 000	-	-	-	1 184 063	100,00%	49,19%
Cape Winelands District Grant	6 175 000	-	6 175 000	-	6 175 000	-	-	-	-	-	6 175 000	0,00%	0,00%
Western Cape Municipal Energy Resilience Grant (WC MER)	115 000	-	115 000	-	115 000	-	-	-	-	-	115 000	0,00%	0,00%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	220 000	146 959	366 959	-	500 000	-	-	-	-	-	646 959	0,00%	0,00%
Cape Winelands Disaster Grant	-	-	-	-	219 648	-	-	-	-	-	219 648	0,00%	0,00%
Development of Sport and Recreational Facilities	300 000	-	300 000	-	300 000	-	-	-	-	-	-	0,00%	0,00%
Financial Management Capacity Building Grant	-	68 010	68 010	-	-	-	-	-	-	68 010	-	0,00%	0,00%
Blaauwklippen settlement	-	102 000	102 000	-	-	-	-	-	-	-	102 000	100,00%	0,00%
Housing consumer education	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Grand total (Conditional Grants)	147 224 000	19 011 556	166 235 556	17 431 847	139 230 193	11 473 557	91 827 874	7 336 445	-	1 940 617	49 177 028	59,26%	65,95%

MONTHLY BUDGET STATEMENT FOR MAY 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		164 684	186 112	186 112	-	186 112	5 938	180 174	3034,2%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	-	179 634	-	179 634	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	-	4 928	4 517	411	9,1%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	1 421	129	9,1%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	3 013	(3 013)	-100,0%	3 287
Provincial Government:		26 899	23 481	33 639	244	24 182	30 561	(6 379)	-20,9%	33 339
Library Services: Conditional Grant		11 144	14 112	14 112	-	14 112	12 936	1 176	9,1%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	256	235	21	9,1%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	16 748	-	7 797	15 352	(7 556)	-49,2%	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	495	454	41	9,1%	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	35	3	9,1%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	244	1 184	1 549	(365)	-23,6%	1 690
District Municipality:		984	500	615	500	615	458	157	34,2%	915
Cape Winelands District Grant 2		984	500	500	500	500	458	42	9,1%	500
Cape Winelands District Grant Community safety		-	-	115	-	115	-	115	#DIV/0!	415
Other grant providers:		675	-	-	4 016	2 275	-	2 275	#DIV/0!	-
Private Enterprises		656	-	-	4 016	2 275	-	2 275	#DIV/0!	-
Total Operating Transfers and Grants	5	193 242	210 093	220 366	4 760	213 184	36 957	176 227	476,8%	40 732
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	-	94 097	83 242	10 855	13,0%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	-	28 350	25 988	2 363	9,1%	28 350
Integrated Urban Development Grant		53 094	62 460	62 460	-	65 747	57 255	8 492	14,8%	62 460
Provincial Government:		17 162	29 440	12 615	-	13 857	11 903	1 954	16,4%	12 615
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		-	-	6 175	-	6 175	6 000	175	2,9%	6 175
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant		7 078	8 150	1 500	-	2 963	1 375	1 588	115,5%	1 500
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 310	440	440	-	220	403	(184)	-45,5%	440
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		-	20 850	4 500	-	4 500	4 125	375	9,1%	4 500
Specify (Add grant description)		7 674	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	1	-	1	#DIV/0!	-
Departmental Agencies and Accounts		-	-	-	-	1	-	1	#DIV/0!	-
Total Capital Transfers and Grants	5	93 656	120 250	103 425	-	107 955	95 145	12 810	13,5%	103 425
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	286 898	330 343	323 791	4 760	321 139	132 103	189 037	143,1%	144 157

MONTHLY BUDGET STATEMENT FOR MAY 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 - M11 May

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	5 463	51 544	-	51 544	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	4 527	46 974	-	46 974	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	133	2 771	-	2 771	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	36	543	-	543	#DIV/0!	-
Integrated Urban Development Grant		3 847	3 287	3 287	767	1 256	-	1 256	#DIV/0!	-
Provincial Government:		20 200	23 481	33 639	664	16 432	-	16 432	#DIV/0!	-
Library Services: Conditional Grant		9 336	14 112	14 112	652	7 507	-	7 507	#DIV/0!	-
Municipal Accreditation and Capacity Building Grant		77	256	256	4	256	-	256	#DIV/0!	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 890	16 748	-	8 149	-	8 149	#DIV/0!	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	487	-	487	#DIV/0!	-
Title deeds Restoration Grant		395	-	-	-	-	-	-	-	-
Financial Management Capability Building Grant		-	-	300	-	-	-	-	-	-
Title deeds Restoration Grant		432	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	8	34	-	34	#DIV/0!	-
Municipal Library Support Grant		150	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		-	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	-	-
District Municipality:		500	-	-	-	-	-	-	-	-
Cape Winelands District Grant 2		500	-	-	-	-	-	-	-	-
Cape Winelands District Grant Community safety		-	-	-	-	-	-	-	-	-
Other grant providers:		41	-	-	7	62	-	62	#DIV/0!	-
Private Enterprises		41	-	-	7	62	-	62	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		189 272	212 880	223 038	6 134	68 039	-	68 039	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	90 810	90 810	5 107	61 704	-	61 704	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	4 419	8 877	-	8 877	#DIV/0!	-
Integrated Urban Development Grant		53 094	62 460	62 460	689	52 827	-	52 827	#DIV/0!	-
Provincial Government:		17 552	35 395	12 395	269	3 953	-	3 953	#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	269	1 298	-	1 298	#DIV/0!	-
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		-	6 175	6 175	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)		5 928	20 850	4 500	-	2 655	-	2 655	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		307	-	-	-	(4)	-	(4)	#DIV/0!	-
Departmental Agencies and Accounts		307	-	-	-	(4)	-	(4)	#DIV/0!	-
Total capital expenditure of Transfers and Grants		84 711	126 205	103 205	5 377	65 653	-	65 653	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		273 983	339 085	326 243	11 511	133 692	-	133 692	#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 - M11 May

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share			-	-	-	
Provincial Government:		570	-	550	(20)	-3,5%
Financial Management Capacity Building Grant		20	-	-	(20)	-100,0%
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			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
Public Corporations			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		1 201	-	1 034	(167)	-13,9%
Capital expenditure of Approved Roll-overs						
National Government:		8 382	-	749	(7 633)	-91,1%
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		8 382	-	749	(7 633)	-91,1%
Provincial Government:		8 158	359	3 385	(4 773)	-58,5%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 766	131	1 271	(494)	-28,0%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 518	213	1 337	(182)	-12,0%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000	15	708	(292)	-29,2%
Library Services: Conditional Grant		3 874	-	69	(3 804)	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Total capital expenditure of Approved Roll-overs		16 540	359	4 134	(12 405)	-75,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		17 740	359	5 168	(12 572)	-70,9%

MONTHLY BUDGET STATEMENT FOR MAY 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	325 782 398	315 729 339	-3%	29 757 922	29 273 956	-2%
Bonus	27 836 149	27 836 149	18 331 813	25 351 963	38%	1 281 225	69 380	-95%
Acting and Post Related Allowances	768 931	768 931	599 410	601 643	0%	35 100	34 553	-2%
Non Structured	47 382 530	35 382 530	31 161 691	35 390 223	14%	2 800 240	4 196 998	50%
Standby Allowance	13 259 305	13 259 305	12 134 341	11 701 898	-4%	1 079 959	1 134 599	5%
Travel or Motor Vehicle	11 416 099	11 412 199	9 388 951	8 255 289	-12%	989 584	758 848	-23%
Accommodation, Travel and Incidental	46 178	46 178	38 046	184 791	386%	3 244	17 135	428%
Bargaining Council	148 959	148 959	139 044	304 053	119%	10 944	30 053	175%
Cellular and Telephone	2 610 657	2 625 693	2 178 362	1 994 330	-8%	203 595	178 882	-12%
Current Service Cost	3 827 806	5 627 183	-	-	0%	-	-	0%
Essential User	624 175	624 175	572 176	948 332	66%	52 016	103 627	99%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	2 623 632	2 564 381	-2%	238 512	219 783	-8%
Group Life Insurance	4 991 052	5 000 991	4 710 733	6 294 997	34%	442 464	571 604	29%
Housing Benefits	2 918 350	2 918 350	2 658 123	2 495 223	-6%	283 238	223 599	-21%
Interest Cost	14 894 153	18 380 013	-	-	0%	-	-	0%
Leave Gratuity	6 984 886	6 984 886	5 820 737	-	-100%	291 037	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	2 230 475	-	-	0%	-	-	0%
Medical	27 138 195	27 138 195	24 350 977	24 747 093	2%	2 302 397	2 323 362	1%
Non-pensionable	212 467	212 467	191 636	60 975	-68%	16 898	5 109	-70%
Pension	58 888 632	56 788 632	51 062 569	51 474 053	1%	4 775 747	4 682 366	-2%
Scarcity Allowance	764 680	764 680	700 953	741 466	6%	63 723	65 546	3%
Shift Additional Remuneration	5 398 676	4 098 676	3 746 650	3 958 619	6%	344 548	345 397	0%
Structured	2 398 699	2 398 699	2 198 812	2 758 170	25%	199 892	434 915	118%
Unemployment Insurance	2 592 725	2 592 582	2 698 197	2 419 464	-10%	247 875	226 283	-9%
Totals	624 463 763	590 885 967	501 089 251	497 976 303	-1%	45 420 160	44 895 994	-1%

MONTHLY BUDGET STATEMENT FOR MAY 2023

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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)										
Basic Salaries and Wages		15 253	19 011	17 697	1 390	16 567	16 088	479	3%	17 697
Pension and UIF Contributions		438	-	467	45	532	443	90	20%	467
Medical Aid Contributions		157	-	126	9	114	116	(1)	-1%	126
Motor Vehicle Allowance		2 039	-	720	74	849	676	173	26%	720
Cellphone Allowance		1 929	2 051	1 836	165	1 939	1 683	256	15%	1 836
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	2	4	-	4	#DIV/0!	-
Sub Total - Councillors		19 815	21 062	20 846	1 684	20 005	19 006	1 000	5%	20 846
% increase	4		6,3%	5,2%						5,2%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 245	8 316	8 118	667	6 746	6 775	(29)	0%	8 118
Pension and UIF Contributions		660	719	719	19	247	564	(317)	-56%	719
Medical Aid Contributions		118	125	125	4	52	101	(49)	-49%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	1 380	(1 380)	-100%	1 399
Motor Vehicle Allowance		550	575	571	20	221	475	(253)	-53%	571
Cellphone Allowance		133	146	161	-	20	134	(113)	-85%	161
Housing Allowances		18	19	19	-	-	19	(19)	-100%	19
Other benefits and allowances		104	92	102	0	1	83	(82)	-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	7 287	9 531	(2 244)	-24%	11 215
% increase	4		18,4%	16,6%						16,6%
Other Municipal Staff										
Basic Salaries and Wages		333 629	373 682	352 666	28 607	308 983	319 007	(10 024)	-3%	352 666
Pension and UIF Contributions		55 262	60 762	58 662	4 890	53 646	53 196	450	1%	58 662
Medical Aid Contributions		25 564	27 013	27 013	2 319	24 695	24 250	445	2%	27 013
Overtime		53 450	68 439	55 139	6 112	53 809	49 241	4 567	9%	55 139
Performance Bonus		-	-	-	-	19	-	19	#DIV/0!	-
Motor Vehicle Allowance		8 923	10 841	10 841	739	8 034	8 914	(881)	-10%	10 841
Cellphone Allowance		1 751	2 465	2 465	179	1 974	2 045	(71)	-3%	2 465
Housing Allowances		2 780	2 899	2 899	224	2 495	2 639	(144)	-5%	2 899
Other benefits and allowances		35 138	36 763	36 763	1 117	37 033	26 444	10 589	40%	36 763
Payments in lieu of leave		538	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	23 146	30 208	33 223	-	-	5 821	(5 821)	-100%	33 223
Sub Total - Other Municipal Staff		540 181	613 072	579 671	44 186	490 689	491 558	(869)	0%	579 671
% increase	4		13,5%	7,3%						7,3%
Total Parent Municipality		569 614	645 526	611 732	46 580	517 982	520 095	(2 113)	0%	611 732

MONTHLY BUDGET STATEMENT FOR MAY 2023

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Budget	Totals
Municipal Manager	-	-	-	-	18 704	-	-	550 000	-	-	-	18 704	550 000
Planning and Development	1 079 687	1 940 413	1 437 845	1 299 523	1 616 909	976 981	1 259 597	2 930 529	2 132 934	1 463 042	1 637 523	2 836 726	20 611 708
Infrastructure Services	160 343 175	104 938 999	132 224 692	93 075 294	104 075 241	133 722 036	90 145 194	100 427 315	137 265 491	96 087 580	137 346 563	173 966 469	1 463 618 049
Community and Protection Services	864 443	12 413 573	12 004 854	20 251 751	9 230 718	18 031 432	19 626 591	19 280 041	19 280 759	21 762 159	20 475 639	8 741 023	164 480 939
Corporate Services	738 571	589 740	806 481	550 955	559 995	882 462	584 030	834 128	2 621 262	781 164	648 977	93 295	9 691 062
Financial Services	133 837 258	36 937 257	34 914 723	35 208 544	36 150 862	56 645 318	37 291 018	35 872 999	55 240 522	36 801 653	37 093 626	14 752 560	550 746 340
Grand Total	296 863 134	156 819 982	181 388 596	150 386 067	151 652 429	210 258 229	148 906 431	159 895 012	216 540 970	156 895 596	197 202 328	182 889 324	2 209 698 098
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Budget	Totals
Municipal Manager	530	2 372 315	1 777 255	3 570 479	3 893 983	1 275 133	4 294 862	1 840 114	1 539 679	1 336 276	1 061 852	3 053 315	26 015 794
Planning and Development	721 547	8 118 684	5 688 898	11 863 577	7 441 942	7 204 601	5 420 723	5 411 522	12 104 326	6 585 708	7 230 926	7 903 880	85 666 334
Infrastructure Services	2 996 500	97 148 134	106 727 040	86 706 441	69 647 874	95 454 218	67 597 168	66 340 699	218 065 923	99 181 699	80 077 835	268 443 319	1 258 386 849
Community and Protection Services	406 099	31 570 657	17 332 902	29 860 702	31 175 817	19 583 597	25 863 060	28 087 540	47 691 254	26 731 869	18 891 607	158 207 068	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	20 406 369	10 377 350	66 686 633	220 759 869
Financial Services	109 372	18 611 290	5 791 777	7 671 061	8 834 059	6 840 528	6 062 080	8 120 509	7 556 788	6 699 242	7 144 660	9 992 123	93 433 489
Grand Total	8 576 243	171 406 338	150 403 599	155 067 287	136 466 936	140 356 824	120 160 805	119 763 979	317 450 764	160 941 163	124 784 230	514 286 338	2 119 664 507
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Actuals	June Budget	Totals
Municipal Manager	-	-	-	25 832	11 021	1 350	1 198	-	-	-	-	599	40 000
Planning and Development	-	-	1 303 059	1 271 445	737 900	1 705 295	452 605	296 904	1 898 288	1 021 521	538 828	3 439 437	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	13 948 799	20 165 110	120 272 707	296 643 878
Community and Protection Services	-	-	560 557	597 084	354 542	463 789	414 323	725 632	638 510	1 446 231	3 261 733	21 312 372	29 774 773
Corporate Services	-	2 977 433	76 782	8 174 279	2 684 115	4 018 724	267 825	218 772	1 840 980	3 272 819	2 945 354	11 231 126	37 708 209
Financial Services	-	18 402	24 928	49 809	-	-	1 109	-	22 522	63 442	28 545	1 668 244	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	19 752 812	26 939 570	157 924 484	378 709 141