



**STELLENBOSCH**

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# **MONTHLY BUDGET MONITORING REPORT**

## **NOVEMBER 2022**



MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**QUALITY CERTIFICATE**

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for November 2022 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of November 2022.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

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

Signature

Date: 14 December 2022

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**1. Recommendations**

These recommendations are linked to the responsibilities of the Mayor under Section 54 of the MFMA.

- (a) That the content of the monthly budget statement and supporting documentation be noted.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**2. Executive Summary**

**2.1 Introduction**

This report is a summary of the main budget issues arising from the monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP).

Section 54 of the Municipal Finance Management Act (MFMA) requires the mayor to consider the Section 71 report and take appropriate action to ensure that the approved budget is implemented in accordance with the SDBIP.

**2.2 Summary of 2022/23 budget progress/implementation**

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

<b>Detail</b>	<b>Capital Expenditure</b>	<b>Operating Expenditure</b>	<b>Operating Revenue</b> (excluding capital transfers and contributions)
Original Budget	409 273 204	2 100 690 481	2 103 782 596
Adjustment Budget	464 483 073	2 105 188 994	2 106 906 780
Plan to Date (SDBIP)	153 265 634	745 650 296	948 240 196
<b>Actual</b>	<b>78 118 614</b>	<b>621 920 404</b>	<b>906 709 109</b>
Variance to SDBIP	(75 147 020)	(123 729 892)	(41 531 087)
Year to date % Variance to SDBIP	<b>-49,03%</b>	<b>-16,59%</b>	<b>-4,38%</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	421 969	438 941	438 941	31 590	231 472	222 104	9 367	4%	438 941
Service charges	1 090 198	1 227 651	1 227 651	88 906	505 619	543 601	(37 982)	-7%	1 227 651
Investment revenue	18 770	20 397	20 397	3 690	15 352	8 499	6 853	81%	20 397
Transfers and subsidies	196 208	213 380	216 505	667	80 719	89 380	(8 661)	-10%	216 505
Other own revenue	192 277	203 412	203 412	14 965	73 549	84 656	(11 107)	-13%	203 412
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 919 424</b>	<b>2 103 783</b>	<b>2 106 907</b>	<b>139 817</b>	<b>906 711</b>	<b>948 240</b>	<b>(41 529)</b>	<b>-4%</b>	<b>2 106 907</b>
Employee costs	550 719	624 464	626 756	64 512	231 118	256 313	(25 195)	-10%	626 756
Remuneration of Councillors	19 815	21 062	21 062	1 737	9 055	8 776	279	3%	21 062
Depreciation & asset impairment	213 746	213 118	213 118	-	-	85 201	(85 201)	-100%	213 118
Finance charges	44 332	67 799	67 799	-	-	-	-	-	67 799
Materials and bulk purchases	604 031	634 794	634 467	39 472	238 638	226 844	11 794	5%	634 467
Transfers and subsidies	13 364	14 355	17 047	2 457	12 729	12 588	141	1%	17 047
Other expenditure	480 655	526 472	524 939	28 290	130 381	137 565	(7 184)	-5%	524 939
<b>Total Expenditure</b>	<b>1 926 662</b>	<b>2 102 065</b>	<b>2 105 189</b>	<b>136 467</b>	<b>621 920</b>	<b>727 286</b>	<b>(105 366)</b>	<b>-14%</b>	<b>2 105 189</b>
<b>Surplus/(Deficit)</b>	<b>(7 239)</b>	<b>1 718</b>	<b>1 718</b>	<b>3 350</b>	<b>284 790</b>	<b>220 954</b>	<b>63 836</b>	<b>29%</b>	<b>1 718</b>
Transfers and subsidies - capital (monetary allocation)	92 495	120 030	134 761	11 909	22 123	50 166	(28 043)	-56%	134 761
Contributions & Contributed assets	30 746	33 000	33 000	26	4 034	13 750	(9 716)	-71%	33 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>116 002</b>	<b>154 747</b>	<b>169 479</b>	<b>15 285</b>	<b>310 948</b>	<b>284 870</b>	<b>26 078</b>	<b>9%</b>	<b>169 479</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>116 002</b>	<b>154 747</b>	<b>169 479</b>	<b>15 285</b>	<b>310 948</b>	<b>284 870</b>	<b>26 078</b>	<b>9%</b>	<b>169 479</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>340 170</b>	<b>409 273</b>	<b>464 483</b>	<b>16 537</b>	<b>78 119</b>	<b>153 266</b>	<b>(75 147)</b>	<b>-49%</b>	<b>464 483</b>
Capital transfers recognised	94 873	132 483	154 827	6 725	24 295	47 067	(22 772)	-48%	154 827
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	165 124	3 186	23 198	71 916	(48 718)	-68%	165 124
Internally generated funds	<b>116 481</b>	<b>136 790</b>	<b>144 532</b>	<b>6 626</b>	<b>30 625</b>	<b>34 282</b>	<b>(3 657)</b>	<b>-11%</b>	<b>144 532</b>
<b>Total sources of capital funds</b>	<b>340 120</b>	<b>409 273</b>	<b>464 483</b>	<b>16 537</b>	<b>78 119</b>	<b>153 266</b>	<b>(75 147)</b>	<b>-49%</b>	<b>464 483</b>
<b>Financial position</b>									
Total current assets	1 522 415	644 346	610 330		224 883				610 330
Total non current assets	6 021 122	6 274 346	6 329 556		54 283				6 329 556
Total current liabilities	1 221 670	339 918	346 381		(36 123)				346 381
Total non current liabilities	790 133	877 341	877 341		-				877 341
<b>Community wealth/Equity</b>	<b>5 517 696</b>	<b>5 701 434</b>	<b>5 716 165</b>		-				<b>5 716 165</b>
<b>Cash flows</b>									
Net cash from (used) operating	1 271 617	(94 070)	(152 235)	85 105	803 579	(33 640)	(837 219)	2489%	(152 235)
Net cash from (used) investing	(45 347)	(785 546)	(885 519)	(117)	(1 742)	(327 158)	(325 416)	99%	(885 519)
Net cash from (used) financing	(121 845)	162 961	162 961	(138)	675	81 294	80 619	99%	162 961
<b>Cash/cash equivalents at the month/year end</b>	<b>1 438 508</b>	<b>(498 960)</b>	<b>(639 357)</b>	<b>-</b>	<b>802 513</b>	<b>(44 068)</b>	<b>(846 581)</b>	<b>1921%</b>	<b>(874 793)</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	79 333	6 324	5 296	251 152	-	-	-	-	342 105
<b>Creditors Age Analysis</b>									
Total Creditors	111 011	-	-	-	-	-	-	-	111 011

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M05 November

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		517 935	546 657	547 227	36 730	280 315	266 955	13 360	5%	547 227
Executive and council		306	771	771	53	330	321	9	3%	771
Finance and administration	517 629	545 886	545 886	545 906	36 658	279 966	266 633	13 332	5%	545 906
Internal audit		-	-	550	19	19	-	19	#DIV/0!	550
<i>Community and public safety</i>		186 577	180 572	186 957	9 505	57 303	76 145	(18 842)	-25%	186 957
Community and social services	16 503	18 285	22 273	999	3 713	8 372	(4 659)	-56%		22 273
Sport and recreation	3 923	1 564	1 564	1	41	560	(520)	-93%		1 564
Public safety	142 966	148 586	149 217	7 854	50 070	61 911	(11 841)	-19%		149 217
Housing	23 185	12 136	13 902	652	3 480	5 302	(1 822)	-34%		13 902
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		106 498	145 034	147 552	14 987	39 315	60 431	(21 116)	-35%	147 552
Planning and development	45 354	142 206	144 724	13 014	36 775	59 252	(22 477)	-38%		144 724
Road transport	60 826	1 503	1 503	1 958	2 354	626	1 727	276%		1 503
Environmental protection	318	1 325	1 325	15	186	552	(366)	-66%		1 325
<i>Trading services</i>		1 231 552	1 384 432	1 392 814	90 530	555 935	608 576	(52 641)	-9%	1 392 814
Energy sources	808 428	920 200	928 582	58 496	364 530	421 079	(56 548)	-13%		928 582
Water management	159 914	181 107	181 107	15 875	70 492	60 978	9 514	16%		181 107
Waste water management	143 732	149 836	149 836	8 903	62 318	64 741	(2 423)	-4%		149 836
Waste management	119 478	133 289	133 289	7 255	58 595	61 778	(3 183)	-5%		133 289
<i>Other</i>	4	103	118	118	-	-	49	(49)	-100%	118
<b>Total Revenue - Functional</b>	2	2 042 665	2 256 812	2 274 668	151 752	932 868	1 012 156	(79 288)	-8%	2 274 668
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		295 576	332 785	325 140	27 410	111 957	116 259	(4 302)	-4%	325 140
Executive and council	48 922	33 555	33 555	33 529	2 754	13 231	12 224	1 008	8%	33 529
Finance and administration	237 216	285 492	277 296	21 982	91 735	99 871	(8 137)	-8%		277 296
Internal audit	9 439	13 738	14 314	2 674	6 991	4 164	2 827	68%		14 314
<i>Community and public safety</i>		384 898	415 276	425 613	31 882	113 805	147 795	(33 990)	-23%	425 613
Community and social services	37 897	52 304	55 886	4 262	17 256	22 466	(5 210)	-23%		55 886
Sport and recreation	62 204	65 531	70 036	5 407	18 809	26 489	(7 680)	-29%		70 036
Public safety	261 734	264 286	264 934	19 212	65 696	88 293	(22 596)	-26%		264 934
Housing	23 063	33 155	34 757	3 000	12 045	10 548	1 496	14%		34 757
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		188 080	212 066	212 126	12 596	59 251	80 581	(21 330)	-26%	212 126
Planning and development	75 879	80 010	79 934	6 126	34 257	33 235	1 021	3%		79 934
Road transport	96 342	107 911	107 911	4 982	19 645	38 955	(19 310)	-50%		107 911
Environmental protection	15 859	24 146	24 281	1 488	5 349	8 391	(3 042)	-36%		24 281
<i>Trading services</i>		1 058 109	1 141 937	1 142 311	64 579	336 907	382 650	(45 743)	-12%	1 142 311
Energy sources	636 451	678 534	678 584	42 610	238 903	247 659	(8 756)	-4%		678 584
Water management	136 100	132 424	132 394	5 422	28 577	33 892	(5 315)	-16%		132 394
Waste water management	154 847	199 471	199 471	9 004	38 237	57 396	(19 159)	-33%		199 471
Waste management	130 710	131 508	131 861	7 543	31 190	43 703	(12 513)	-29%		131 861
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Total Expenditure - Functional</b>	3	1 926 662	2 102 065	2 105 189	136 467	621 920	727 286	(105 366)	-14%	2 105 189
<b>Surplus/ (Deficit) for the year</b>		116 002	154 747	169 479	15 285	310 948	284 870	26 078	9%	169 479

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	550	19	19	-	19	#DIV/0!	550
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 461	22 399	25 165	1 617	7 374	9 578	(2 204)	-23,0%	25 165
Vote 3 - INFRASTRUCTURE SERVICES		1 243 025	1 517 037	1 526 938	104 076	590 315	663 829	(73 514)	-11,1%	1 526 938
Vote 4 - COMMUNITY AND PROTECTION SERVICES		172 077	170 719	175 338	9 330	54 864	71 795	(16 930)	-23,6%	175 338
Vote 5 - CORPORATE SERVICES		5 787	11 657	11 677	560	3 246	4 857	(1 611)	-33,2%	11 677
Vote 6 - FINANCIAL SERVICES		508 718	535 000	535 000	36 151	277 050	262 098	14 953	5,7%	535 000
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 951 068</b>	<b>2 256 812</b>	<b>2 274 668</b>	<b>151 752</b>	<b>932 868</b>	<b>1 012 156</b>	<b>(79 288)</b>	<b>-7,8%</b>	<b>2 274 668</b>
<b>Expenditure by Vote</b>										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	21 519	27 432	27 982	3 894	11 615	8 815	2 800	31,8%	27 982
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 884	87 865	87 865	7 412	33 805	34 220	(415)	-1,2%	87 865
Vote 3 - INFRASTRUCTURE SERVICES		1 171 076	1 258 869	1 258 869	69 648	363 226	423 999	(60 773)	-14,3%	1 258 869
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 488	419 003	421 558	31 176	110 346	148 960	(38 613)	-25,9%	421 558
Vote 5 - CORPORATE SERVICES		183 253	210 683	210 703	15 503	61 911	73 815	(11 903)	-16,1%	210 703
Vote 6 - FINANCIAL SERVICES		93 432	98 213	98 213	8 834	41 018	37 478	3 540	9,4%	98 213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 926 651</b>	<b>2 102 065</b>	<b>2 105 189</b>	<b>136 467</b>	<b>621 920</b>	<b>727 286</b>	<b>(105 366)</b>	<b>-14,5%</b>	<b>2 105 189</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>24 417</b>	<b>154 747</b>	<b>169 479</b>	<b>15 285</b>	<b>310 948</b>	<b>284 870</b>	<b>26 078</b>	<b>9,2%</b>	<b>169 479</b>

Table C3: Monthly Budget Statement – Financial Performance, reflects the operating revenue and operating expenditure by municipal vote. The municipal directorates are Municipal Manager; Planning and Development Services; Community and Protection Services; Infrastructure Services; Corporate Services; and Financial Services. The operating expenditure budget is approved by council on the municipal vote level.



MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M05 November

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		421 969	438 941	438 941	31 590	231 472	222 104	9 367	4%	438 941
Service charges - electricity revenue		756 431	846 763	846 763	58 323	348 969	390 762	(41 793)	-11%	846 763
Service charges - water revenue		146 830	176 783	176 783	15 028	67 220	59 177	8 044	14%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 552	46 115	47 782	(1 668)	-3%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	7 002	43 316	45 881	(2 565)	-6%	94 971
Rental of facilities and equipment		12 173	15 538	15 538	805	3 822	6 474	(2 652)	-41%	15 538
Interest earned - external investments		18 770	20 397	20 397	3 690	15 352	8 499	6 853	81%	20 397
Interest earned - outstanding debtors		12 859	11 391	11 391	1 621	7 204	4 647	2 558	55%	11 391
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 933	124 955	124 955	6 593	43 236	52 065	(8 829)	-17%	124 955
Licences and permits		7 809	5 934	5 934	1 071	3 612	2 473	1 140	46%	5 934
Agency services		3 020	4 281	4 281	240	1 299	1 784	(485)	-27%	4 281
Transfers and subsidies		196 208	213 380	216 505	667	80 719	89 380	(8 661)	-10%	216 505
Other revenue		33 089	41 313	41 313	4 635	14 374	17 214	(2 840)	-16%	41 313
Gains		394	-	-	-	2	-	2	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 919 424</b>	<b>2 103 783</b>	<b>2 106 907</b>	<b>139 817</b>	<b>906 711</b>	<b>948 240</b>	<b>(41 529)</b>	<b>-4%</b>	<b>2 106 907</b>
<b>Expenditure By Type</b>										
Employee related costs		550 719	624 464	626 756	64 512	231 118	256 313	(25 195)	-10%	626 756
Remuneration of councillors		19 815	21 062	21 062	1 737	9 055	8 776	279	3%	21 062
Debt impairment		84 985	97 842	97 842	341	369	24 475	(24 106)	-98%	97 842
Depreciation & asset impairment		213 746	213 118	213 118	-	-	85 201	(85 201)	-100%	213 118
Finance charges		44 332	67 799	67 799	-	-	-	-	-	67 799
Bulk purchases - electricity		528 012	551 412	551 412	37 278	215 010	206 857	8 152	4%	551 412
Inventory consumed		76 020	83 382	83 055	2 194	23 628	19 986	3 642	18%	83 055
Contracted services		208 314	269 226	264 274	13 290	63 658	65 922	(2 264)	-3%	264 274
Transfers and subsidies		13 364	14 355	17 047	2 457	12 729	12 588	141	1%	17 047
Other expenditure		186 769	159 403	162 823	14 658	66 356	47 168	19 188	41%	162 823
Losses		587	-	-	-	(2)	-	(2)	#DIV/0!	-
<b>Total Expenditure</b>		<b>1 926 662</b>	<b>2 102 065</b>	<b>2 105 189</b>	<b>136 467</b>	<b>621 920</b>	<b>727 286</b>	<b>(105 366)</b>	<b>-14%</b>	<b>2 105 189</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(7 239)	1 718	1 718	3 350	284 790	220 954	63 836	0	1 718
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		92 495	120 030	134 761	11 909	22 123	50 166	(28 043)	(0)	134 761
Transfers and subsidies - capital (in-kind - all)		30 696	33 000	33 000	26	4 034	13 750	(9 716)	(0)	33 000
Surplus/(Deficit) after capital transfers & contributions		116 002	154 747	169 479	15 285	310 948	284 870	-	-	169 479
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		116 002	154 747	169 479	15 285	310 948	284 870	-	-	169 479
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		116 002	154 747	169 479	15 285	310 948	284 870	-	-	169 479
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>116 002</b>	<b>154 747</b>	<b>169 479</b>	<b>15 285</b>	<b>310 948</b>	<b>284 870</b>			<b>169 479</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

### 3. Operating Revenue

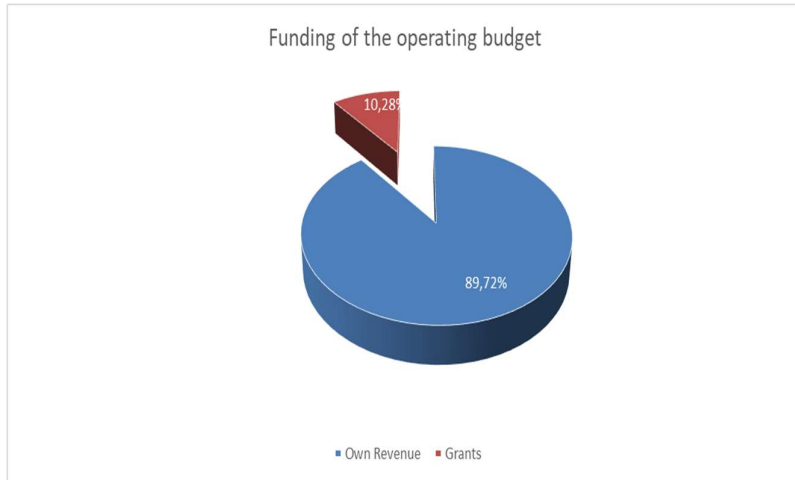
The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 November 2022. It should be noted that the figures relate to billed revenue and not cash collected.

#### Operating Revenue by Source:

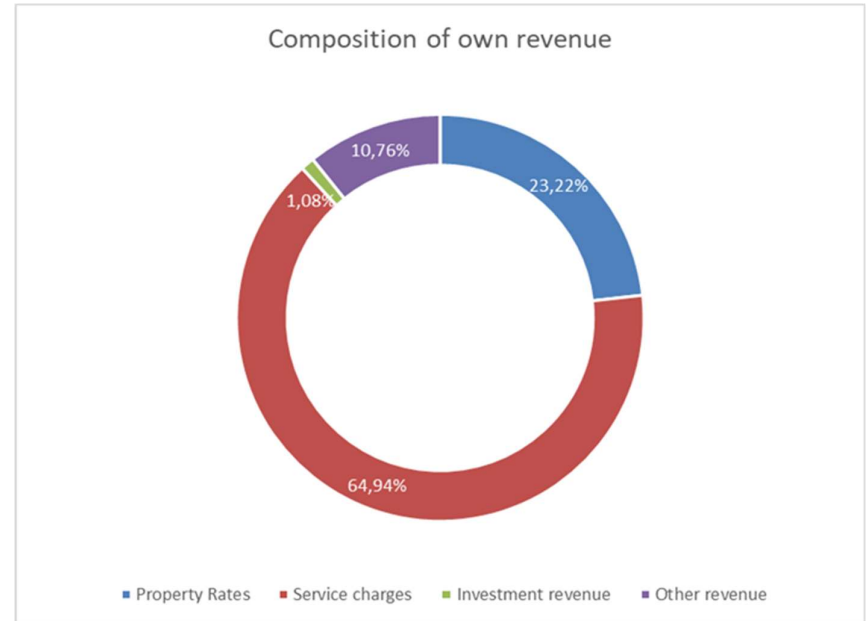
Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
<b>Revenue by Source</b>										
Property rates	438 941 448	438 941 448	222 104 168	231 471 656	9 367 488	4%	30 961 178	31 590 309	629 131	2%
Service charges - electricity revenue	846 763 143	846 763 143	390 761 790	348 968 507	(41 793 283)	-11%	68 582 941	58 323 126	(10 259 815)	-15%
Service charges - water revenue	176 782 707	176 782 707	59 176 609	67 220 168	8 043 559	14%	13 398 246	15 028 421	1 630 175	12%
Service charges - sanitation revenue	109 133 951	109 133 951	47 782 076	46 114 560	(1 667 516)	-3%	8 119 346	8 551 935	432 589	5%
Service charges - refuse revenue	94 971 363	94 971 363	45 880 843	43 315 997	(2 564 846)	-6%	6 908 795	7 002 341	93 546	1%
Rental of facilities and equipment	15 537 894	15 537 894	6 474 130	3 822 464	(2 651 666)	-41%	1 294 826	804 674	(490 152)	-38%
Interest earned - external investments	20 397 326	20 397 326	8 498 885	15 351 882	6 852 997	81%	1 699 777	3 689 847	1 990 070	117%
Interest earned - outstanding debtors	11 391 237	11 391 237	4 646 705	7 204 297	2 557 592	55%	949 428	1 621 135	671 707	71%
Fines, penalties and forfeits	124 955 174	124 955 174	52 064 660	43 235 636	(8 829 024)	-17%	10 412 932	6 592 731	(3 820 201)	-37%
Licences and permits	5 934 010	5 934 010	2 472 510	3 612 082	1 139 572	46%	494 502	1 071 044	576 542	117%
Agency services	4 281 368	4 281 368	1 783 905	1 299 104	(484 801)	-27%	356 781	239 934	(116 847)	(0)
Transfers and subsidies	213 380 350	216 504 534	89 380 300	80 719 236	(8 661 064)	-10%	17 791 560	666 789	(17 124 771)	-96%
Other revenue	41 312 625	41 312 625	17 213 615	14 373 519	(2 840 096)	-16%	3 442 723	4 634 988	1 192 265	35%
Gains on disposal of PPE	-	-	-	-	-	0%	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>2 103 782 596</b>	<b>2 106 906 780</b>	<b>948 240 196</b>	<b>906 709 109</b>	<b>(41 531 087)</b>	<b>-4%</b>	<b>164 413 035</b>	<b>139 817 275</b>	<b>-24 595 760</b>	<b>-15%</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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



Own revenue consists mainly of service charges at 89.72% per cent of the R1 890 402 246 own revenue budget.



## **Operating Revenue Variance Report**

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

### **Revenue by Source**

#### **3.1 Property Rates**

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an under performance of R9 367 488 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 – water revenue**

The municipality has billed R8 043 559 more water charges than initially anticipated in the year-to-date budget. The largest over performances were noted for Water Sale conventional (R26 507 534).

The increase in the usage of water could be largely attributed to the weather as consumers tend to use more water in the summer months.

#### **3.3 Service charges – electricity revenue**

The municipality has billed R41 793 283 less electricity charges than initially anticipated in the year-to-date budget. The largest under performances were noted for the Electricity sales: Industrial (400 Volts) (Low Voltage) (R12 947 279) and Electricity sales Domestic High (R37 200 798).

The decrease in electricity sales/consumption can be largely attributed to consumers utilising alternative energy resources due to the hike in electricity prices and load shedding and the decline in the state of the economy.

#### **3.4 Interest earned – external investments**

An over performance was noted for interest earned – external investments to the amount of R4 862 967. This increase is a result of the increase in the interest rates provided by investing institutions. There has been a healthy rise in interest rates quoted following the Covid-19 decline.

#### **3.5 Fines, penalties, and forfeits**

## MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

An underperformance was noted to the amount of R8 829 024. The recognition of traffic fines in terms of the interpretation generally recognised accounting practice (iGRAP) 1 is done monthly, including the journal processed on the financial system.

### **3.6 Transfer and subsidies**

An over performance is noted for government grants received to the amount of R8 661 064. The over performance is due to tranche payments received.

### **3.7 Other revenue**

An under performance is noted for other revenue to the amount of R2 840 096. The largest attributor to the underperformance is as follows;

Sales of Goods and Rendering of Services: Parking fees: An under performance of R5 632 815 was noted. Cognisance is taken on the deployment of new parking marshals which will improve the parking revenue performance.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

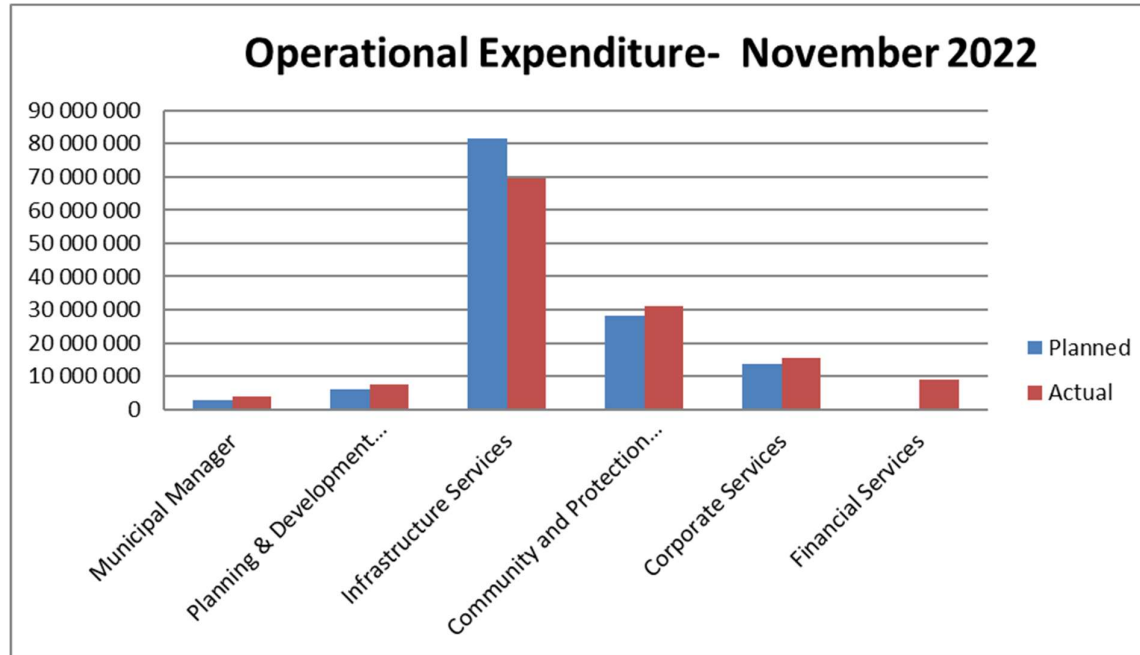
## 1. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 November 2022.

### Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		November 2022		November Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	27 432 083	27 982 083	27 982 083	11 614 563	2 763 201	3 893 983	1 130 782	41%
Planning & Development Services	74 667 884	87 864 603	34 220 057	33 804 649	6 204 906	7 411 942	1 207 036	19%
Infrastructure Services	1 258 869 331	1 258 869 331	423 178 235	363 225 989	81 687 833	69 647 874	(12 039 959)	-15%
Community and Protection Services	430 825 516	421 557 544	148 959 590	110 346 178	28 200 867	31 175 817	2 974 950	11%
Corporate Services	210 683 035	210 702 801	73 832 477	61 911 466	13 717 091	15 503 261	1 786 170	13%
Financial Services	98 212 632	98 212 632	37 477 854	41 017 560	9 429 322	8 834 059	1 009 548	13%
<b>TOTALS</b>	<b>2 100 690 481</b>	<b>2 105 188 994</b>	<b>745 650 296</b>	<b>621 920 404</b>	<b>142 003 220</b>	<b>136 466 936</b>	<b>(3 931 473)</b>	<b>-3%</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022



## **Operating Expenditure Variance Report**

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

### **4.1 Planning and Development Services**

The Planning and Development Services directorate planned to spend R34 220 057 of the amended budget. The year- to- date actual expenditure incurred amounted to R33 804 649 which resulted in an underperformance of R415 408. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R1 473 670 of the amended budget. The year- to- date actual expenditure incurred amounted to R270 575. Orders to the amount of R364 267 have been loaded onto the financial system. The user department indicated that the funds are being used for the Local Spatial Development framework to develop two small towns.

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

The user department planned to spend R416 600 of the amended budget. No expenditure has been incurred to date. The user department indicated that proposals for further Small; medium and Macro Enterprises training will be advertised for implementation.

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

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



## **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R423 178 235 of the amended budget. The year-to-date actual expenditure incurred amounted to R363 225 989 which resulted in an underperformance of R59 952 246. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R206 857 385 of the amended budget. The year-to-date actual expenditure incurred amounted to R193 844 552. The user department indicated that the invoice for November must still be submitted. An adjustment to re-align the current budget to the current demand will be done during the mid-year budget.

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

The user department planned to spend R1 586 129 of the amended budget. The year-to-date actual expenditure incurred amounted to R841 247. The user department indicated that they are currently drafting a tender for the services required and the tender document will be submitted to the supply chain management unit in January 2023.

### **4.2.3 Expenditure: Contracted Services: Outsourced Services: Refuse Removal**

The user department planned to spend R11 007 080 of the amended budget. The year-to-date actual expenditure incurred amounted to R9 166 742. Orders to the amount of R13 124 171 have been loaded onto the financial system. The user department indicated that with the tender in place an improvement is expected in the next reporting period.

### **4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors**

The user department planned to spend R2 682 548 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 585 651. The user department indicated that work is currently underway, and an improvement will be seen in the next reporting period.

### **4.2.5 Expenditure: Operational Cost: Uniform and Protective Clothing**

The user department planned to spend R1 289 824 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 880. The user department indicated that

they are awaiting delivery of orders from the supplier and that an improvement will be seen after delivery.

#### **4.2.6 Expenditure: Contracted Services: Contractors: Transportation**

The user department planned to spend R2 023 700 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender document for the transportation of waste will serve at the bid specification committee on the 8<sup>th</sup> of December 2022.

### **4.3 Community and Protection Services**

The Community and Protection Services directorate planned to spend R148 959 590 of the amended budget. The year-to-date actual expenditure incurred amounted to R110 346 178 which resulted in an underperformance of R38 613 412. The items that attributed to the underperformance are as follows:

#### **4.3.1 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management**

The user department planned to spend R479 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R166 189. Orders to the amount of R984 751 have been loaded onto the financial system. The user department indicated that a service provider has been appointed and the first semester programme is in implementation. Additional orders will be processed onto the system to the value of R700 585 for the second semester programme.

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

The user department planned to spend R3 929 182 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 346 693. The user department indicated that the payments of two outstanding donations was approved and submitted for payment. Grant in aid donations for organisations serving vulnerable groups and communities and additional donations outstanding will be paid on a monthly basis.

#### **4.3.3 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services**

The user department planned to spend R600 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R284 176. The user department indicated that they have managed to complete maintenance projects internally hence the decline in expenditure.

#### **4.3.4 Expenditure: Operational Cost: Uniform and Protective Clothing (Fire Services)**

The user department planned to spend R227 583 of the amended budget. The year-to-date actual expenditure incurred amounted to R88 781. Orders to the amount of R402 109 have been loaded onto the financial system. The user department indicated that they currently awaiting the delivery of their orders from the suppliers.

#### **4.4 Corporate Services**

The Corporate Services directorate planned to spend R73 832 477 of the amended budget. The year-to-date actual expenditure incurred amounted to R61 911 466 which resulted in an underperformance of R11 921 011. The items that attributed to the underperformance are as follows:

##### **4.4.1 Expenditure: Operational Cost: Communication: Cellular Expenditure**

The user department planned to spend R1 668 750 of the amended budget. The year-to-date actual expenditure incurred amounted to R782 656. The user department indicated that the Vodacom 3G account resource fell ill resulting in invoice vetting being delayed and payment preparation slowed. An improvement will be seen in the next reporting period.

##### **4.4.2 Expenditure: Operational Cost: Bargaining Council**

The user department planned to spend R2 689 690 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the payment for the Bargaining council is a once-off payment, and it will be made as soon as an invoice has been received.

##### **4.4.3 Expenditure: Operational Cost: Communication: Telephone, Fax, Telegraph and Telex**

The user department planned to spend R1 875 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 084 984. Orders to the amount of R3 361 807 have been loaded onto the financial system. The user department indicated that they are currently doing a clean-up of the Telephone system which has resulted in a reduction in the expenditure incurred.

#### **4.5 Financial Services**

## MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

The Financial Services directorate planned to spend R37 477 854 of the amended budget. The year-to-date actual expenditure incurred amounted to R41 019 333 which resulted in an overspending of R3 541 479. The items that attributed to the overspending are as follows:

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

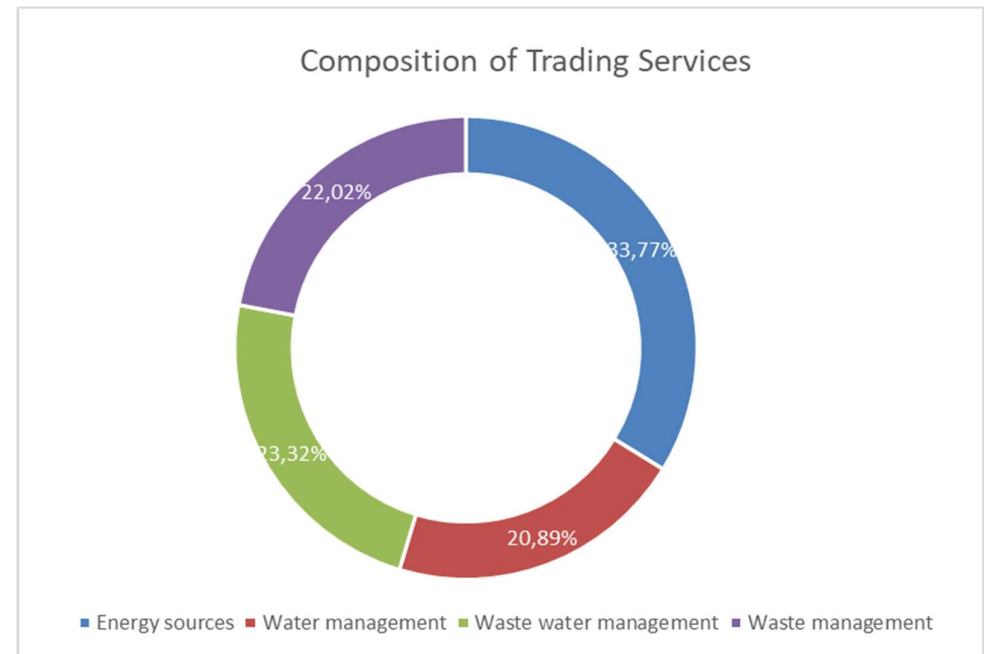
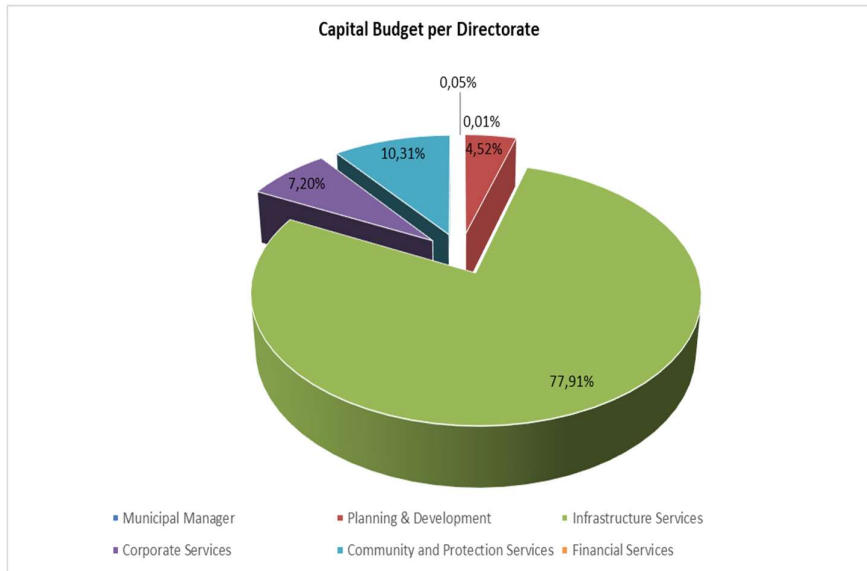
The user department planned to spend R3 567 505 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

### 5 Capital Expenditure

Stellenbosch municipality vested most of the 2022/23 capital budget in trading services (R274 577 803 or 59.11 per cent of the R454 483 073 capital budget) which is needed to ensure effective service delivery.

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

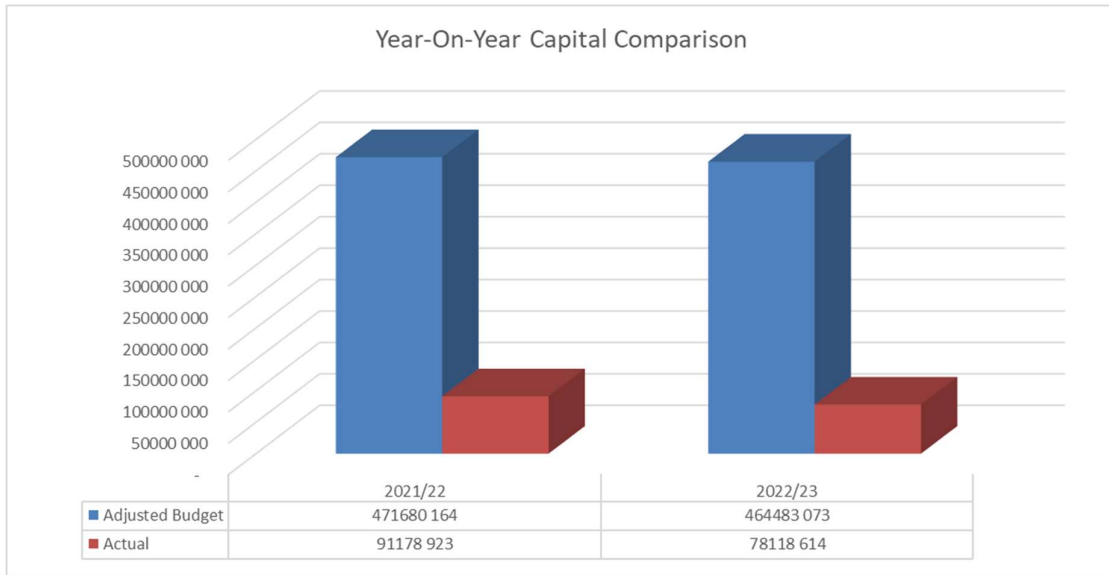


MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

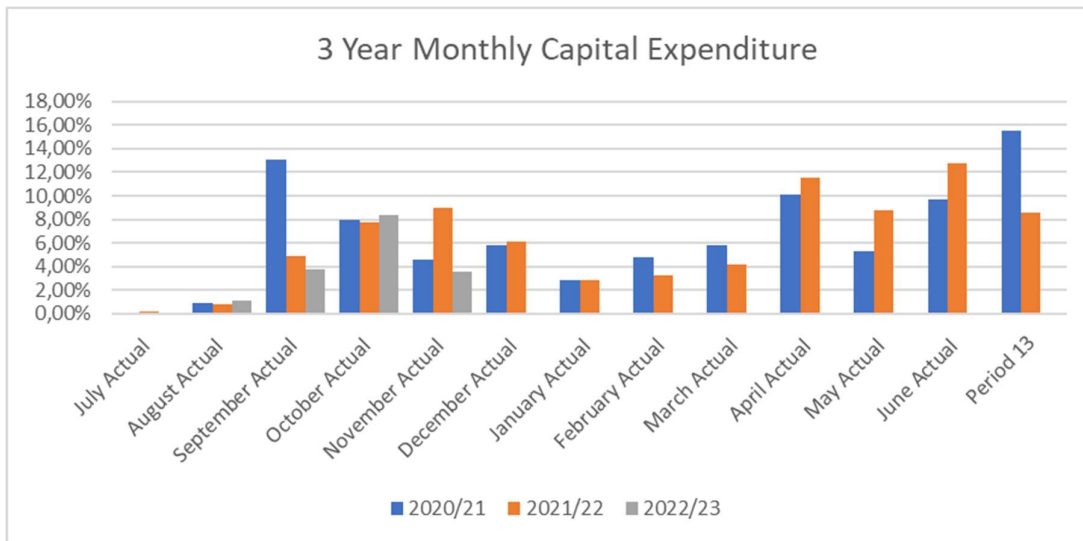
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 November 2022.

Directorate	Amended Budget	Capital Expenditure					Actuals + Commitments + Provisional	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments + Provisional				
<b>Municipal Manager</b>	40 000	24 000	36 853	2 548	-	39 401	92,13%	98,50%	98,50%	
<b>Planning &amp; Development Services</b>	20 976 380	2 615 186	3 312 403	3 477 733	1 055 897	7 846 033	15,79%	32,37%	37,40%	
<b>Infrastructure Services</b>	361 886 172	133 491 035	59 251 426	88 233 485	10 758 050	158 242 961	16,37%	40,75%	43,73%	
<b>Corporate Services</b>	47 889 208	11 584 336	13 912 610	9 324 171	229 026	23 465 806	29,05%	48,52%	49,00%	
<b>Community and Protection Services</b>	33 441 312	5 360 040	1 512 183	4 089 424	537 103	6 138 710	4,52%	16,75%	18,36%	
<b>Financial Services</b>	250 000	191 037	93 139	1 109	18 767	113 015	37,26%	37,70%	45,21%	
<b>TOTALS</b>	<b>464 483 073</b>	<b>153 265 634</b>	<b>78 118 614</b>	<b>105 128 470</b>	<b>12 598 842</b>	<b>195 845 926</b>	<b>16,82%</b>	<b>39,45%</b>	<b>42,16%</b>	

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022



Detail	2021/22	2022/23
Adjusted Budget	471 680 164	464 483 073
Actual	91 178 923	78 118 614
Actual % Spent	<b>19,33%</b>	<b>16,82%</b>



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	AFS 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	392 371 491,00
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	347 610 367,00	335 414 389,00
2022/23	0,01%	1,07%	3,78%	8,40%	3,56%									464 483 073,00	78 118 614,20	

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**Table C5: Monthly Budget Statement – Capital Expenditure**

Table C5: Monthly Budget Statement – Capital expenditure consists of three sections: Appropriations by vote; standard classification and funding portion.

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	11	37	24	13	54%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	20 712	626	3 143	2 572	571	22%	20 712
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	361 586	12 749	59 251	133 491	(74 240)	-56%	361 586
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	29 575	268	1 426	4 436	(3 011)	-68%	29 575
Vote 5 - CORPORATE SERVICES		10 572	36 700	41 750	2 684	13 868	11 034	2 834	26%	41 750
Vote 6 - FINANCIAL SERVICES		-	250	250	-	93	191	(98)	-51%	250
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>106 089</b>	<b>402 143</b>	<b>453 913</b>	<b>16 339</b>	<b>77 819</b>	<b>151 749</b>	<b>(73 930)</b>	<b>-49%</b>	<b>453 913</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	264	111	169	43	126	293%	264
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	300	-	-	-	-	-	300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	3 867	87	87	924	(837)	-91%	3 867
Vote 5 - CORPORATE SERVICES		12 939	5 200	6 139	-	44	550	(506)	-92%	6 139
Vote 6 - FINANCIAL SERVICES		381	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>234 080</b>	<b>7 130</b>	<b>10 570</b>	<b>198</b>	<b>300</b>	<b>1 517</b>	<b>(1 217)</b>	<b>-80%</b>	<b>10 570</b>
<b>Total Capital Expenditure</b>	3	<b>340 170</b>	<b>409 273</b>	<b>464 483</b>	<b>16 537</b>	<b>78 119</b>	<b>153 266</b>	<b>(75 147)</b>	<b>-49%</b>	<b>464 483</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>23 934</b>	<b>42 190</b>	<b>48 179</b>	<b>2 695</b>	<b>14 043</b>	<b>11 799</b>	<b>2 243</b>	<b>19%</b>	<b>48 179</b>
Executive and council		43	40	40	11	37	24	13	54%	40
Finance and administration		23 892	42 150	48 139	2 684	14 006	11 775	2 230	19%	48 139
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>45 072</b>	<b>34 292</b>	<b>41 395</b>	<b>981</b>	<b>2 990</b>	<b>4 104</b>	<b>(1 115)</b>	<b>-27%</b>	<b>41 395</b>
Community and social services		2 259	8 880	11 083	65	67	229	(162)	-71%	11 083
Sport and recreation		39 350	6 677	7 565	87	98	1 333	(1 235)	-93%	7 565
Public safety		16 388	3 550	6 028	203	767	1 465	(698)	-48%	6 028
Housing		(12 925)	15 185	16 720	626	2 059	1 077	981	91%	16 720
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>93 898</b>	<b>93 005</b>	<b>94 331</b>	<b>6 394</b>	<b>19 157</b>	<b>34 002</b>	<b>(14 845)</b>	<b>-44%</b>	<b>94 331</b>
Planning and development		35 592	21 350	27 125	2 809	5 390	12 790	(7 400)	-58%	27 125
Road transport		71 783	64 135	58 664	3 585	13 186	18 909	(5 723)	-30%	58 664
Environmental protection		(13 478)	7 520	8 542	-	581	2 303	(1 722)	-75%	8 542
<b>Trading services</b>		<b>177 266</b>	<b>239 786</b>	<b>280 578</b>	<b>6 467</b>	<b>41 930</b>	<b>103 361</b>	<b>(61 431)</b>	<b>-59%</b>	<b>280 578</b>
Energy sources		65 135	77 471	95 693	3 108	10 173	31 785	(21 612)	-68%	95 693
Water management		38 226	46 669	58 302	1 411	8 442	23 651	(15 209)	-64%	58 302
Waste water management		67 777	57 300	66 108	1 298	22 588	28 295	(5 706)	-20%	66 108
Waste management		6 128	58 345	60 475	650	726	19 630	(18 904)	-96%	60 475
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>340 170</b>	<b>409 273</b>	<b>464 483</b>	<b>16 537</b>	<b>78 119</b>	<b>153 266</b>	<b>(75 147)</b>	<b>-49%</b>	<b>464 483</b>
<b>Funded by:</b>										
National Government		66 852	90 810	99 192	2 904	19 904	30 755	(10 852)	-35%	99 192
Provincial Government		25 643	29 220	35 569	3 019	3 352	10 972	(7 620)	-69%	35 569
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 066	801	1 039	5 339	(4 300)	-81%	20 066
<b>Transfers recognised - capital</b>		<b>94 873</b>	<b>132 484</b>	<b>154 827</b>	<b>6 725</b>	<b>24 295</b>	<b>47 067</b>	<b>(22 772)</b>	<b>-48%</b>	<b>154 827</b>
<b>Public contributions &amp; donations</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Borrowing</b>	5	<b>128 766</b>	<b>140 000</b>	<b>165 124</b>	<b>3 186</b>	<b>23 198</b>	<b>71 916</b>	<b>(48 718)</b>	<b>-68%</b>	<b>165 124</b>
<b>Internally generated funds</b>	6	<b>116 481</b>	<b>136 790</b>	<b>144 532</b>	<b>6 626</b>	<b>30 625</b>	<b>34 282</b>	<b>(3 657)</b>	<b>-11%</b>	<b>144 532</b>
<b>Total Capital Funding</b>		<b>340 120</b>	<b>409 273</b>	<b>464 483</b>	<b>16 537</b>	<b>78 119</b>	<b>153 266</b>	<b>(75 147)</b>	<b>-49%</b>	<b>464 483</b>



## **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 R2 615 186 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 312 403. This resulted in an overperformance of R697 217. 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 R132 609 have been loaded onto the financial system. The user department indicated that the project is well underway and an invoice for work done would be submitted in November to meet the cash flow requirements.

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

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

#### **5.1.3 Jamestown: Housing**

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R499 877. The user department indicated that the project is underway and an additional invoice for work completed has already been paid. Additional invoices are expected in December 2022.

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

The Directorate planned to spend R5 360 040 of the amended budget. The year-to-date expenditure incurred amounted to R1 512 183. This resulted in an underperformance of R3 847 857. The projects that attributed to the underperformance are as follows:

**5.2.1 Specialized equipment: Urban Forestry**

The user department planned to spend R750 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R90 450 have been loaded onto the financial system. The user department indicated that the bids were received for the tender and the technical evaluation in progress and will be submitted to the Supply Chain Management unit by the 8<sup>th</sup> of December 2022.

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

The user department planned to spend R400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting approval from Provincial Treasury for the re-advertisement of the tender for access control.

**5.2.3 Specialized Vehicles: Workshop**

The user department planned to spend R708 330 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R290 391 have been loaded onto the financial system. The user department indicated that they are awaiting feedback from the contractor with regards to the specialised vehicles delivered. A quote was received for the purchase of vehicles but however, the quote period lapsed due to the new quarter tender price adjustment on the RT57 tender.

**5.2.4 Re-Surface of Netball/Tennis Courts**

The user department planned to spend R550 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed and they are awaiting the submission of all relevant compliance documents to commence with the project.

**5.2.5 Sport Special Equipment**

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R275 018 have been loaded onto the financial system. The user indicated that they are awaiting delivery of the machinery.

### **5.3 Infrastructure Services**

The Directorate planned to spend R133 491 035 of the amended budget. The year-to-date actual expenditure incurred amounted to R59 251 426. This resulted in an underperformance of R74 239 609. The projects that attributed to the underperformance are as follows:

#### **5.3.1 Waste to Energy - Implementation**

The user department planned to spend R1 375 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they conducted a pre-feasibility for the construction of a waste-to-energy plant for which the results they will not be constructing a plant and therefore the funds will be removed during the mid-year adjustment process.

#### **5.3.2 Landfill Gas to Energy**

The user department planned to spend R1 839 587 of the amended budget. The year-to-date actual expenditure incurred amounted to R388 476. Orders to the amount of R599 656 have been loaded onto the financial system. The user department indicated that they are currently busy with the tender specifications for the construction tender which they envisage will commence in the 2023/2024 financial year as this is a multi-year tender.

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

The user department planned to spend R1 290 00 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the tender has been advertised and expenditure will commence once all the supply chain procedures have been complied with.

#### **5.3.4 Kayamandi: Zone O (±711 services)**

The user department planned to spend R9 914 903 of the amended budget. No expenditure has been incurred to date. The user department indicated that a contractor has been appointed for the implementation of the project but has not yet been able to commence due to families that currently live on the site which need to be relocated to a decanting site. Construction is forecasted to commence in January 2023.

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

The user department planned to spend R16 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R75 853. Orders to the amount of R753 070 have been loaded onto the financial system. The user department

indicated that the tender for the construction of new cells has closed, and they are currently evaluating the bids received. Construction will commence when the approval for the licenses has been received from Province by the Municipality.

### **5.3.6 Bridge Construction**

The user department planned to spend R12 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R5 895 506. Orders to the amount of R9 104 494 have been loaded onto the financial system. The user department indicated that the planning, investigations, and assessments are 60% complete and the project implementation will be in February 2023.

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

The user department planned to spend R9 030 618 of the amended budget. The year-to-date expenditure incurred amounted to R4 690 938. Orders to the amount of R21 106 814 have been loaded onto the financial system. The user department indicated that an invoice amounting to R10 142 194 will be submitted for payment in December 2022.

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

The user department planned to spend R3 443 871 of the amended budget. The year-to-date expenditure incurred amounted to R109 200. Orders to the amount of R3 506 707 have been loaded onto the financial system. The user department indicated that a new contractor would have to be appointed as the current contractor's contract will be terminated due to poor performance. Since this is a multi-year project, work will recommence in the next financial year to allow time for the appointment of a new contractor.

### **5.3.9 Adam Tas - Technopark Link Road**

The user department planned to spend R1 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R496 497. Orders to the amount of R851 061 have been loaded onto the financial system. The user department indicated that 40% of the planning, studies, investigations and assessments has been completed and they are currently busy with the public participation and environmental planning for the project.

## **5.4 Corporate Services**

The Directorate planned to spend R11 584 336 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 912 610. This resulted in an overperformance of R2 328 274. The projects that attributed to the underperformance are as follows:

### **5.4.1 Upgrading of New Office Space: Ryneveld Street**

The user department planned to spend R7 909 336 of the amended budget. The year-to-date expenditure incurred amounted to R13 270 907. Orders to the amount of R623 044 have been loaded onto the financial system. The user department indicated that the project is well underway and that more work has been completed than originally anticipated. The user department also stated that they envisage that the project will be completed by February 2023.

### **5.4.2 Upgrade and Expansion of IT Infrastructure Platforms (Including council chambers and fibre)**

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



MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	November		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	<b>ABSA BANK</b>										
93-6748-9415	A#415	CALL	4,200%		41 771 934,24			40 000 000,00	483 052,33	2 074 798,69	83 846 692,93
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%	15-Feb-23				100 000 000,00	615 616,44	1 580 082,19	101 580 082,19
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	14-Apr-23				50 000 000,00	324 657,53	530 273,97	50 530 273,97
					<b>82 383 441,09</b>			<b>149 082 739,73</b>	<b>1 423 326,30</b>	<b>4 490 908,27</b>	<b>235 957 049,10</b>
	<b>NEDBANK</b>										
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			-	124 552,42	635 217,36	19 738 216,96
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23				100 000 000,00	743 835,62	1 214 931,51	101 214 931,51
					<b>183 783 985,90</b>			<b>(67 100 054,79)</b>	<b>868 388,04</b>	<b>4 269 217,36</b>	<b>120 953 148,47</b>
	<b>STANDARD BANK</b>										
258489367-035	S#035	FIXED 12 MNTHS	7,725%	21-Jun-23	81 126 949,40			-	513 904,15	2 603 781,03	83 730 730,43
258489367-036	S#036	FIXED 2 MNTHS	6,525%	23-Sep-22	-			(1 179 863,01)	-	1 179 863,01	(0,00)
258489367-037	S#037	FIXED 2 MNTHS	7,300%	11-Jan-23				50 000 000,00	300 000,00	490 000,00	50 490 000,00
					<b>81 126 949,40</b>			<b>48 820 136,99</b>	<b>813 904,15</b>	<b>4 273 644,05</b>	<b>134 220 730,43</b>
<b>INVESTMENT TOTAL</b>					<b>347 294 376,39</b>			<b>130 802 821,92</b>	<b>3 105 618,49</b>	<b>13 033 769,69</b>	<b>491 130 928,00</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**Supporting Table SC5: Monthly Budget Statement – Investment portfolio**

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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							
<b>R thousands</b>									
<b>Municipality</b>									
A#415		CALL ACCOUN	Deposits - Ban	12/10/2022	483	4,20%	83 364	-	83 847
N#024		1Y	Deposits - Ban	12/10/2022	-	5,80%	-	-	-
A#5300		5M	Deposits - Ban	19/08/2022	-	5,58%	-	-	-
N#025		6M	Deposits - Ban	22/09/2022	-	6,10%	-	-	-
N#026		1Y	Deposits - Ban	21/06/2023	125	7,95%	19 614	-	19 738
S#035		1Y	Deposits - Ban	21/06/2023	514	7,73%	83 217	-	83 731
S#036		1Y	Deposits - Ban	23/08/2023	-	6,53%	(0)	-	(0)
A#2148		6M	Deposits - Ban	15/02/2023	616	7,49%	100 964	-	101 580
A#0884		6M	Deposits - Ban	14/04/2023	325	7,90%	50 206	-	50 530
N#028		1Y	Deposits - Ban	13/10/2023	744	9,05%	100 471	-	101 215
S#037		2M	Deposits - Ban	11/01/2023	300	7,30%	50 190	-	50 490
<b>Municipality sub-total</b>					<b>3 106</b>		<b>488 025</b>	<b>-</b>	<b>491 131</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>3 106</b>		<b>488 025</b>	<b>-</b>	<b>491 131</b>



MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**8 Borrowings**

Lending Institution	Balance 1/11/2022	Received November 2022	Interest Capitalised November 2022	Capital Repayments November 2022	Balance 30/11/2022	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	11 253 174	-	-	-	11 253 174	11,10%	
DBSA@ 10.25%	35 664 655	-	-	-	35 664 655	10,25%	
DBSA @ 9.74%	70 959 212	-	-	-	70 959 212	9,74%	
NEBANK @ 9.70%	133 208 607	-	-	-	133 208 607	9,70%	
NEBANK @ 8.8%	100 360 533	-	-	-	100 360 533	6,73%	
STANDARD BANK @ 11.00%	144 000 000	-	-	-	144 000 000	11,00%	
<b>TOTAL</b>	495 446 181	-	-	-	495 446 181		

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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 ALLOCATIONS SPENT TO DATE
<b>OPERATING &amp; CAPITAL GRANTS</b>													
Unconditional Grant:Equitable Share	179 634 000		179 634 000		70 057 000		20 337 900	7 755 157	-	-	49 719 100	29,03%	11,32%
<b>Grand Total (Unconditional Grants)</b>	<b>179 634 000</b>	<b>-</b>	<b>179 634 000</b>	<b>-</b>	<b>70 057 000</b>	<b>-</b>	<b>20 337 900</b>	<b>7 755 157</b>	<b>-</b>	<b>-</b>	<b>49 719 100</b>	<b>29,03%</b>	<b>11,32%</b>
EPWP Integrated Grant for Municipalities	4 928 000		4 928 000		3 450 000		1 390 265	-	2 218 000	-	2 059 735	40,30%	28,21%
Local Government Financial Management Grant	1 550 000		1 550 000		1 550 000		232 283	46 457	-	-	1 317 717	14,99%	14,99%
Integrated National Electrification Programme (Municipal) G	28 350 000	8 382 170	36 732 170		25 000 000		956 714	956 714	15 000 000	-	32 425 456	2,87%	2,60%
Integrated Urban Development Grant	65 747 000		65 747 000		26 300 000		19 249 953	1 947 309	-	-	7 050 047	73,19%	29,28%
Community Development Workers Operational Support Gra	38 000		38 000		-		1 400	1 400	38 000	-	1 400	0,00%	3,68%
Library Services: Conditional Grant	14 112 000	3 873 630	17 985 630		9 408 000		3 639 231	1 030 702	-	-	9 642 399	27,40%	20,23%
Human Settlements Development Grant	15 040 000	1 518 379	16 558 379	10 147 043	10 760 482	6 973 557	6 621 795	154 318	2 962 783	-	4 489 977	53,93%	39,99%
Informal Settlements Upgrading Partnership Grant: Provinc	20 850 000	1 765 534	22 615 534	2 334 804	-	-	2 896 004	2 662 682	-	-	3 465 274	164,03%	12,81%
Title Deeds Restoration Grant		939 830	939 830		-		-	-	-	939 830	939 830,16	100,00%	0,00%
Municipal Accreditation and Capacity Building Grant	256 000	161 278	417 278		-		118 450	-	-	161 278	42 828	173,44%	28,39%
Financial Management Capacity Building Grant		19 766	19 766		-		-	-	-	-	19 766,00	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	495 000		495 000	4 950 000	-		33 481	-	-	-	4 488 481	0,00%	6,76%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		1 000 000	1 000 000		-		-	-	-	771 499	1 000 000	77,15%	0,00%
Cape Winelands District Grant	500 000	484 000	984 000		-		-	-	-	-	484 000	0,00%	0,00%
Western Cape Financial Management Support Grant		550 000	550 000		-		-	-	-	-	550 000	0,00%	0,00%
Western Cape Municipal Energy Resilience Grant (WC MEF)	1 690 000		1 690 000		640 000		-	-	640 000	-	640 000	0,00%	0,00%
Cape Wineland District Community safety	115 000		115 000		-		-	-	-	-	-	0,00%	0,00%
Cape Winelands Disaster Grant		146 959	146 959		-		-	-	-	-	146 959	0,00%	0,00%
Development of Sport and Recreational Facilities	220 000		220 000		-		-	-	-	-	-	0,00%	0,00%
Housing consumer education		68 010	68 010		-		-	-	-	68 010	68 010	100,00%	0,00%
Khaya Lam Free Market Foundation		102 000	102 000		-		-	-	-	-	102 000	0,00%	0,00%
<b>Grand total (Conditional Grants)</b>	<b>153 891 000</b>	<b>19 011 556</b>	<b>172 902 556</b>	<b>17 431 847</b>	<b>77 108 482</b>	<b>6 973 557</b>	<b>35 139 576</b>	<b>6 799 581</b>	<b>20 858 783</b>	<b>1 940 617</b>	<b>44 043 615</b>	<b>38,58%</b>	<b>45,57%</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		164 684	186 112	189 399	2 218	75 057	2 699	72 358	2680,8%	6 478
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	-	70 057	-	70 057	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	2 218	3 450	2 053	1 397	68,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	646	904	140,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	1 370	(1 370)	-100,0%	3 287
<b>Provincial Government:</b>		26 899	23 481	23 481	678	10 086	9 784	302	3,1%	23 481
Library Services: Conditional Grant		11 144	14 112	14 112	-	9 408	5 880	3 528	60,0%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	-	107	(107)	-100,0%	256
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	6 890	-	-	2 871	(2 871)	-100,0%	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	-	206	(206)	-100,0%	495
Specify (Add grant description)		250	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	38	38	16	22	140,1%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	640	640	704	(64)	-9,1%	1 690
<b>District Municipality:</b>		984	500	615	-	-	208	(208)	-100,0%	615
Cape Winelands District Grant 2		984	500	500	-	-	208	(208)	-100,0%	500
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	-	115
<b>Other grant providers:</b>		675	-	-	-	191	-	191	#DIV/0!	-
Private Enterprises		656	-	-	-	191	-	191	#DIV/0!	-
Development Bank of South Africa		18	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	193 242	210 093	213 495	2 896	85 334	12 691	72 643	572,4%	30 574
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		76 494	90 810	90 810	15 000	51 300	37 837	13 463	35,6%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	15 000	25 000	11 813	13 188	111,6%	28 350
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	-	26 300	26 025	275	1,1%	62 460
<b>Provincial Government:</b>		17 382	29 660	29 660	2 963	2 963	12 267	(9 304)	-75,8%	29 440
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		220	220	220	-	-	-	-	-	-
Human Settlements Development Grant		7 078	8 150	8 150	2 963	2 963	3 396	(433)	-12,8%	8 150
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 310	440	440	-	-	183	(183)	-100,0%	440
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		7 674	20 850	20 850	-	-	8 688	(8 688)	-100,0%	20 850
Integrated Transport Planning		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	93 876	120 470	120 470	17 963	54 263	50 104	4 159	8,3%	120 250
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	287 118	330 563	333 965	20 859	139 597	62 795	76 801	122,3%	150 824

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		168 531	189 399	189 399	7 802	22 214	-	22 214	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	7 755	20 338	-	20 338	#DIV/0!	-
Agriculture Research and Technology		5 998	4 928	4 928	-	1 390	-	1 390	#DIV/0!	-
Arts and Culture Sustainable Resource Management		1 550	1 550	1 550	46	232	-	232	#DIV/0!	-
Integrated Urban Development Grant		3 847	3 287	3 287	-	254	-	254	#DIV/0!	-
<b>Provincial Government:</b>		20 200	23 481	23 481	1 032	10 134	-	10 134	#DIV/0!	-
Library Services: Conditional Grant		9 336	14 112	14 112	1 031	3 639	-	3 639	#DIV/0!	-
Municipal Accreditation and Capacity Building Grant		77	256	256	-	118	-	118	#DIV/0!	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		7 973	6 890	6 890	-	6 342	-	6 342	#DIV/0!	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	#DIV/0!	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	#DIV/0!	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	33	-	33	#DIV/0!	-
Specify (Add grant description)		395	-	-	-	-	-	-	#DIV/0!	-
Specify (Add grant description)		432	-	-	-	-	-	-	#DIV/0!	-
Community Development Workers Operational Support Grant		38	38	38	1	1	-	1	#DIV/0!	-
Municipal Library Support Grant		150	-	-	-	-	-	-	#DIV/0!	-
Integrated Transport Planning Grant		-	-	-	-	-	-	-	#DIV/0!	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	#DIV/0!	-
<b>District Municipality:</b>		500	500	615	-	-	-	-	#DIV/0!	-
Cape Winelands District Grant 2		500	500	500	-	-	-	-	#DIV/0!	-
Cape Winelands District Grant Community safety		-	-	115	-	-	-	-	#DIV/0!	-
<b>Other grant providers:</b>		41	-	-	4	27	-	27	#DIV/0!	-
Private Enterprises		41	-	-	4	27	-	27	#DIV/0!	-
Development Bank of South Africa		-	-	-	-	-	-	-	#DIV/0!	-
<b>Total operating expenditure of Transfers and Grants:</b>		189 272	213 380	213 495	8 837	32 375	-	32 375	#DIV/0!	-
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		66 852	90 810	90 810	2 904	19 904	-	19 904	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	957	957	-	957	#DIV/0!	-
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	1 947	18 947	-	18 947	#DIV/0!	-
<b>Provincial Government:</b>		18 833	29 220	29 220	2 817	3 176	-	3 176	#DIV/0!	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	-	-	-	-	-	-	#DIV/0!	-
Integrated Transport Planning Grant		600	-	-	-	-	-	-	#DIV/0!	-
Library Services: Conditional Grant		337	-	-	-	-	-	-	#DIV/0!	-
RSEP/ VPUU		2 148	-	-	-	-	-	-	#DIV/0!	-
Development of Sport and Recreational Facilities		600	220	220	-	-	-	-	#DIV/0!	-
Human Settlements Development Grant		7 229	8 150	8 150	154	280	-	280	#DIV/0!	-
Specify (Add grant description)		1 281	-	-	-	-	-	-	#DIV/0!	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	20 850	20 850	2 663	2 896	-	2 896	#DIV/0!	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	#DIV/0!	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	#DIV/0!	-
<b>Other grant providers:</b>		307	-	-	-	-	-	-	#DIV/0!	-
National Lotteries Board		307	-	-	-	-	-	-	#DIV/0!	-
<b>Total capital expenditure of Transfers and Grants</b>		85 992	120 030	120 030	5 721	23 080	-	23 080	#DIV/0!	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		275 264	333 410	333 525	14 558	55 455	-	55 455	#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 - M05 November

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**10 Employee related costs**

<b>Employee - Related Costs</b>	<b>Original Budget</b>	<b>Adjustments Budget</b>	<b>Year-to-date Budget</b>	<b>Year-to-date Actual</b>	<b>% Variance</b>	<b>Monthly Budget</b>	<b>Monthly Actual</b>	<b>% Variance</b>
Basic Salary and Wages	381 997 543	384 290 003	157 597 114	136 941 298	-13%	31 920 723	27 288 626	-15%
Bonus	27 836 149	27 836 149	10 730 045	24 944 092	132%	5 698 590	23 054 859	305%
Acting and Post Related Allowances	768 931	768 931	248 605	324 217	30%	43 154	38 159	-12%
Non Structured	47 382 530	47 382 530	19 855 845	14 506 597	-27%	3 946 759	3 199 883	-19%
Standby Allowance	13 259 305	13 259 305	5 568 964	5 240 358	-6%	1 110 536	1 122 288	1%
Travel or Motor Vehicle	11 416 099	11 416 099	4 156 051	3 709 143	-11%	829 779	761 157	-8%
Accommodation, Travel and Incidental	38 052	35 784	13 018	30 253	-100%	2 567	3 863	-100%
Bargaining Council	148 959	148 959	71 176	117 018	64%	12 846	23 152	80%
Cellular and Telephone	2 610 657	2 610 657	1 041 222	855 979	-18%	205 313	169 735	-17%
Current Service Cost	3 827 806	3 827 806	1 594 920	-	0%	318 984	-	-100%
Essential User	624 175	624 175	260 080	439 578	69%	52 016	79 850	54%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	1 192 560	1 230 091	3%	238 512	227 233	-5%
Group Life Insurance	5 001 446	5 001 446	2 161 988	2 930 198	36%	429 627	587 556	37%
Housing Benefits	2 918 350	2 918 350	1 208 866	1 137 191	-6%	242 150	219 342	-9%
Interest Cost	14 894 153	14 894 153	6 205 895	-	0%	1 241 179	-	0%
Leave Gratuity	6 984 886	6 984 886	2 328 295	-	0%	291 037	-	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	4 500 771	1 875 320	-	-100%	375 064	-	0%
Medical	27 138 195	27 138 195	11 196 570	10 984 579	-2%	2 215 876	2 211 758	0%
Non-pensionable	212 467	212 467	85 785	27 810	-68%	17 157	5 803	-66%
Pension	58 888 632	58 888 632	24 114 482	23 441 288	-3%	4 778 371	4 711 724	-1%
Scarcity Allowance	764 680	764 680	318 615	339 570	7%	63 723	68 031	7%
Shift Additional Remuneration	5 398 676	5 398 676	2 249 450	1 810 444	-20%	449 890	355 761	-21%
Structured	2 398 699	2 398 699	999 460	1 073 257	7%	199 892	174 781	-13%
Unemployment Insurance	2 590 457	2 592 725	1 238 408	1 034 989	-16%	246 205	208 331	-15%
<b>Totals</b>	<b>624 463 763</b>	<b>626 756 223</b>	<b>256 312 734</b>	<b>231 117 948</b>	<b>-10%</b>	<b>54 929 950</b>	<b>64 511 890</b>	<b>17%</b>

# 11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

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
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		15 253	19 011	19 011	1 439	7 571	7 921	(350)	-4%	19 011
Pension and UIF Contributions		438	-	-	50	250	-	250	#DIV/0!	-
Medical Aid Contributions		157	-	-	10	57	-	57	#DIV/0!	-
Motor Vehicle Allowance		2 039	-	-	85	412	-	412	#DIV/0!	-
Cellphone Allowance		1 929	2 051	2 051	153	765	855	(90)	-10%	2 051
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>19 815</b>	<b>21 062</b>	<b>21 062</b>	<b>1 737</b>	<b>9 055</b>	<b>8 776</b>	<b>279</b>	<b>3%</b>	<b>21 062</b>
% increase	4		6,3%	6,3%						6,3%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		7 245	8 316	8 316	650	2 743	3 101	(358)	-12%	8 316
Pension and UIF Contributions		660	719	719	19	134	138	(4)	-3%	719
Medical Aid Contributions		118	125	125	4	27	27	0	2%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	1 269	(1 269)	-100%	1 399
Motor Vehicle Allowance		550	575	575	21	101	110	(9)	-8%	575
Cellphone Allowance		133	146	146	-	20	42	(22)	-52%	146
Housing Allowances		18	19	19	-	-	2	(2)	-100%	19
Other benefits and allowances		104	92	92	0	1	25	(24)	-98%	92
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(452)	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>9 617</b>	<b>11 392</b>	<b>11 392</b>	<b>694</b>	<b>3 026</b>	<b>4 713</b>	<b>(1 687)</b>	<b>-36%</b>	<b>11 392</b>
% increase	4		18,4%	18,4%						18,4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		333 941	373 682	375 974	26 639	134 198	154 496	(20 297)	-13%	375 974
Pension and UIF Contributions		55 262	60 762	60 762	4 903	24 350	25 216	(866)	-3%	60 762
Medical Aid Contributions		25 564	27 013	27 013	2 208	10 958	11 170	(212)	-2%	27 013
Overtime		53 450	68 439	68 439	4 853	22 631	28 674	(6 043)	-21%	68 439
Performance Bonus		-	-	-	19	19	-	19	#DIV/0!	-
Motor Vehicle Allowance		8 923	10 841	10 841	740	3 608	4 046	(438)	-11%	10 841
Cellphone Allowance		1 751	2 465	2 465	170	836	999	(163)	-16%	2 465
Housing Allowances		2 780	2 899	2 899	219	1 137	1 207	(70)	-6%	2 899
Other benefits and allowances		35 138	36 763	36 763	24 068	30 355	13 788	16 568	120%	36 763
Payments in lieu of leave		1 690	-	-	-	-	-	-	-	-
Long service awards		52	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	22 551	30 208	30 208	-	-	12 004	(12 004)	-100%	30 208
<b>Sub Total - Other Municipal Staff</b>		<b>541 102</b>	<b>613 072</b>	<b>615 365</b>	<b>63 818</b>	<b>228 092</b>	<b>251 600</b>	<b>(23 508)</b>	<b>-9%</b>	<b>615 365</b>
% increase	4		13,3%	13,7%						13,7%
<b>Total Parent Municipality</b>		<b>570 534</b>	<b>645 526</b>	<b>647 818</b>	<b>66 249</b>	<b>240 173</b>	<b>265 089</b>	<b>(24 916)</b>	<b>-9%</b>	<b>647 818</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>570 534</b>	<b>645 526</b>	<b>647 818</b>	<b>66 249</b>	<b>240 173</b>	<b>265 089</b>	<b>(24 916)</b>	<b>-9%</b>	<b>647 818</b>
% increase	4		13,1%	13,5%						13,5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>550 719</b>	<b>624 464</b>	<b>626 756</b>	<b>64 512</b>	<b>231 118</b>	<b>256 313</b>	<b>(25 195)</b>	<b>-10%</b>	<b>626 756</b>

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2022

**12 Projections for the rest of the Financial Year**

**Operational Revenue**

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	18 704	-	-	-	-	-	-	18 704	-
Planning and Development	1 079 687	1 940 413	1 437 845	1 299 523	1 616 909	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	7 132 609	25 164 612
Infrastructure Services	156 001 850	104 938 999	132 223 281	93 075 294	104 075 504	102 057 441	113 750 465	127 816 953	144 663 475	121 246 034	121 240 038	197 466 534	1 518 555 868
Community and Protection Services	864 443	12 413 573	12 004 854	20 251 751	9 329 791	14 298 546	14 298 546	14 298 546	14 518 546	14 298 546	14 298 546	30 473 957	171 349 646
Corporate Services	738 571	589 740	806 481	550 955	559 995	971 396	971 396	971 396	971 396	971 396	971 396	2 582 622	11 656 741
Financial Services	133 837 248	36 937 274	34 914 703	35 208 531	36 150 823	38 959 640	39 010 539	38 968 175	39 056 698	38 967 243	38 967 243	24 022 133	535 000 250
<b>Grand Total</b>	<b>292 521 800</b>	<b>156 820 000</b>	<b>181 387 165</b>	<b>150 386 054</b>	<b>151 751 725</b>	<b>158 063 294</b>	<b>169 807 217</b>	<b>183 831 341</b>	<b>200 986 386</b>	<b>177 259 490</b>	<b>177 253 494</b>	<b>261 659 151</b>	<b>2 261 727 117</b>

**Operational Expenditure**

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	530	2 372 315	1 777 255	3 570 479	3 893 983	2 579 399	992 961	1 663 007	1 596 133	1 345 787	1 542 407	6 097 826	27 432 083
Planning and Development	721 547	8 118 684	5 688 898	11 863 577	7 411 942	5 248 744	4 847 201	4 757 072	8 564 896	7 510 494	6 354 544	16 777 003	87 864 603
Infrastructure Services	2 996 500	97 148 134	106 727 040	86 706 441	69 647 874	91 721 445	92 220 022	81 527 225	141 016 900	136 693 970	137 379 663	215 084 117	1 258 869 331
Community and Protection Services	406 099	31 570 657	17 332 902	29 860 702	31 175 817	48 976 553	27 150 975	31 067 920	51 450 005	30 787 630	31 782 090	88 072 733	419 634 084
Corporate Services	4 342 195	13 585 258	13 085 726	15 395 026	15 503 261	21 991 756	12 773 102	14 469 527	26 860 506	17 485 863	18 470 724	36 720 091	210 683 035
Financial Services	109 372	18 611 290	5 791 777	7 671 061	8 834 059	8 544 684	6 701 549	3 314 413	11 942 424	10 780 306	10 203 141	5 708 557	98 212 632
<b>Grand Total</b>	<b>8 576 243</b>	<b>171 406 338</b>	<b>150 403 599</b>	<b>155 067 287</b>	<b>136 466 936</b>	<b>179 062 581</b>	<b>144 685 810</b>	<b>136 799 164</b>	<b>241 430 864</b>	<b>204 604 050</b>	<b>205 732 569</b>	<b>368 460 328</b>	<b>2 102 695 768</b>

**Capital Expenditure**

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	25 832	11 021	6 000	-	-	4 000	-	3 000	9 853	40 000
Planning and Development	-	-	1 303 059	1 271 445	737 900	1 077 548	1 120 784	892 375	4 497 752	4 677 552	3 802 169	4 195 583	15 185 000
Infrastructure Services	58 455	1 969 705	15 591 679	28 882 177	12 749 410	20 633 422	20 689 652	37 805 274	41 140 731	42 980 596	40 664 920	61 881 225	325 047 246
Community and Protection Services	-	-	560 557	597 084	354 542	3 662 145	210 000	6 310 000	2 769 000	4 177 100	4 150 000	4 060 530	26 850 958
Corporate Services	-	2 977 433	76 782	8 174 279	2 684 115	2 158 500	1 508 500	4 847 705	6 553 999	6 554 000	8 040 500	1 675 814	41 900 000
Financial Services	-	18 402	24 928	49 809	-	3 450	-	-	18 504	18 504	18 505	97 898	250 000
<b>Grand Total</b>	<b>58 455</b>	<b>4 965 540</b>	<b>17 557 005</b>	<b>39 000 625</b>	<b>16 536 989</b>	<b>27 541 065</b>	<b>23 528 936</b>	<b>49 855 354</b>	<b>54 983 986</b>	<b>58 407 752</b>	<b>56 679 094</b>	<b>60 158 403</b>	<b>409 273 204</b>