



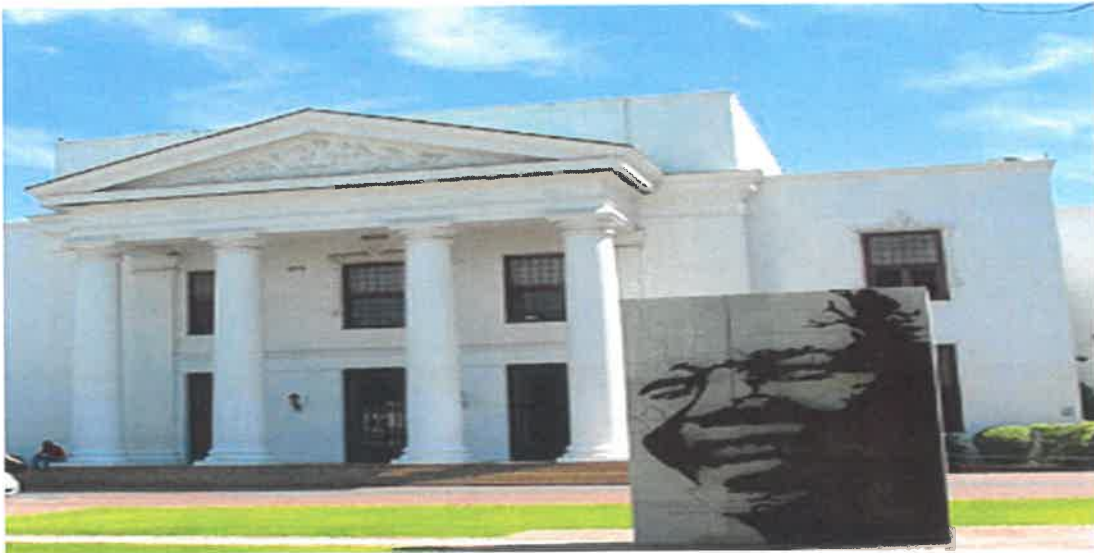
STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

SEPTEMBER 2023



QUALITY CERTIFICATE

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for September 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 September 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: 13 October 2023

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

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MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 SEPTEMBER 2023

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2023/24 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	539 909 625	2 258 348 868	2 284 927 328
Plan to Date (SDBIP)	83 185 656	396 118 225	601 922 789
Actual	26 847 319	285 593 359	669 255 524
Variance to SDBIP	(56 338 337)	(110 524 866)	67 332 735
Year to date % Variance to SDBIP	-67,73%	-27,90%	11,19%

Disclaimer: At the time of reporting, the year-to-date salaries for the all employees had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M03 September

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	452 019	473 589	473 589	34 401	176 482	193 781	(17 299)	-9%	473 589
Service charges	1 138 698	1 315 591	1 315 591	117 300	342 098	292 631	49 468	17%	1 315 591
Investment revenue	42 250	41 193	41 193	4 856	14 282	10 298	3 984	39%	41 193
Transfers and subsidies - Operational	211 107	240 911	240 911	–	83 724	73 441	10 283	14%	240 911
Other own revenue	257 943	213 644	213 644	29 307	52 669	31 772	20 898	66%	213 644
Total Revenue (excluding capital transfers and contributions)	2 102 017	2 284 927	2 284 927	185 863	669 256	601 923	67 333	11%	2 284 927
Employee costs	546 292	617 694	618 889	0	0	140 720	(140 720)	-100%	618 889
Remuneration of Councillors	21 818	22 097	22 097	–	–	5 524	(5 524)	-100%	22 097
Depreciation and amortisation	241 691	220 283	220 283	39 562	60 875	54 481	6 394	12%	220 283
Interest	59 928	59 688	59 688	–	–	10 700	(10 700)	-100%	59 688
Inventory consumed and bulk purchases	608 174	736 842	733 970	82 346	160 326	144 888	15 438	11%	733 970
Transfers and subsidies	17 758	20 636	19 758	593	9 609	4 374	5 235	120%	19 758
Other expenditure	468 871	581 109	583 663	28 201	54 783	35 430	19 353	55%	583 663
Total Expenditure	1 964 534	2 258 349	2 258 349	150 701	285 593	396 118	(110 525)	-28%	2 258 349
Surplus/(Deficit)	137 483	26 578	26 578	35 162	383 662	205 805	177 858	86%	26 578
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	103 856	10 911	10 911	1 258	9 653	767%	103 856
Transfers and subsidies - capital (in-kind)	23	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	237 818	130 434	130 434	46 073	394 574	207 063	187 511	91%	130 434
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	237 818	130 434	130 434	46 073	394 574	207 063	187 511	91%	130 434
Capital expenditure & funds sources									
Capital expenditure	321 989	504 800	539 910	17 038	26 847	83 186	(56 338)	-68%	539 910
Capital transfers recognised	116 751	127 974	131 701	4 008	11 148	35 080	(23 932)	-68%	131 701
Borrowing	84 534	200 000	210 901	5 747	7 399	32 604	(25 205)	-77%	210 901
Internally generated funds	120 704	176 826	197 307	7 282	8 299	15 501	(7 202)	-46%	197 307
Total sources of capital funds	321 989	504 800	539 910	17 038	26 847	83 186	(56 338)	-68%	539 910
Financial position									
Total current assets	928 958	812 698	780 098		1 312 538				780 098
Total non current assets	6 070 173	6 443 332	6 478 442		6 032 368				6 478 442
Total current liabilities	492 083	448 318	450 827		429 954				450 827
Total non current liabilities	734 220	1 059 662	1 059 662		734 223				1 059 662
Community wealth/Equity	5 786 146	5 748 050	5 748 050		5 786 146				5 748 050
Cash flows									
Net cash from (used) operating	2 557 246	428 518	433 442	72 059	420 288	277 182	(143 106)	-52%	2 327 241
Net cash from (used) investing	(300 074)	(576 970)	(617 346)	(16 805)	(61 937)	95 735	157 672	165%	617 346
Net cash from (used) financing	–	200 000	200 000	–	–	–	–	–	200 000
Cash/cash equivalents at the month/year end	2 700 573	484 189	448 737	–	1 236 605	805 557	(431 047)	-54%	4 022 840
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	118 133	38 304	13 915	311 071	–	–	–	–	481 423
Creditors Age Analysis									
Total Creditors	21 061	–	–	–	–	–	–	–	21 061

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		585 336	607 693	607 693	40 469	225 432	234 021	(8 589)	-4%	607 693
Executive and council		624	1 205	1 205	96	187	303	(116)	-38%	1 205
Finance and administration		584 162	606 488	606 488	40 373	225 245	233 718	(8 473)	-4%	606 488
Internal audit		560	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		197 351	179 869	179 869	25 142	31 234	26 622	4 612	17%	179 869
Community and social services		23 288	14 918	14 918	274	2 540	2 401	139	6%	14 918
Sport and recreation		1 073	1 242	1 242	0	0	185	(184)	-100%	1 242
Public safety		162 526	147 892	147 892	24 176	26 859	21 262	5 597	26%	147 892
Housing		10 464	15 817	15 817	692	1 834	2 774	(940)	-34%	15 817
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		105 522	113 925	113 925	10 768	16 126	2 662	13 464	506%	113 925
Planning and development		94 388	106 375	106 375	10 630	12 243	2 523	9 720	385%	106 375
Road transport		10 012	6 826	6 826	109	3 806	99	3 708	3746%	6 826
Environmental protection		1 121	725	725	29	77	40	37	92%	725
<i>Trading services</i>		1 314 143	1 487 296	1 487 296	120 396	407 375	339 876	67 499	20%	1 487 296
Energy sources		858 023	979 174	979 174	90 182	265 268	212 260	53 007	25%	979 174
Water management		174 310	196 564	196 564	13 045	38 749	39 400	(651)	-2%	196 564
Waste water management		151 046	160 222	160 222	9 525	54 367	44 686	9 701	22%	160 222
Waste management		130 764	151 336	151 336	7 645	48 972	43 530	5 442	13%	151 336
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 202 352	2 388 783	2 388 783	196 775	680 167	603 181	76 986	13%	2 388 783
Expenditure - Functional										
<i>Governance and administration</i>		283 877	362 614	362 764	11 640	26 401	61 904	(35 502)	-57%	362 764
Executive and council		38 323	42 363	42 613	176	307	9 188	(8 882)	-97%	42 613
Finance and administration		232 119	314 447	314 347	11 421	25 932	51 636	(25 705)	-50%	314 347
Internal audit		13 434	5 804	5 804	43	163	1 079	(916)	-85%	5 804
<i>Community and public safety</i>		491 719	433 048	432 568	18 699	32 363	59 804	(27 441)	-46%	432 568
Community and social services		43 151	52 702	52 702	1 286	4 380	11 307	(6 927)	-61%	52 702
Sport and recreation		55 283	81 085	80 605	1 368	2 444	14 768	(12 323)	-83%	80 605
Public safety		354 777	268 165	268 165	14 596	23 227	28 021	(4 794)	-17%	268 165
Housing		38 508	31 096	31 096	1 448	2 311	5 708	(3 397)	-60%	31 096
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		156 428	220 371	220 701	2 542	10 592	44 686	(34 095)	-76%	220 701
Planning and development		74 847	98 596	98 446	986	7 721	19 937	(12 216)	-61%	98 446
Road transport		65 219	103 690	103 690	1 263	2 342	21 940	(19 598)	-89%	103 690
Environmental protection		16 362	18 085	18 565	292	529	2 810	(2 281)	-81%	18 565
<i>Trading services</i>		1 032 511	1 242 315	1 242 315	117 811	216 228	229 724	(13 496)	-6%	1 242 315
Energy sources		648 134	768 674	768 840	88 552	165 849	160 898	4 950	3%	768 840
Water management		140 082	146 032	142 302	9 324	16 949	24 244	(7 294)	-30%	142 302
Waste water management		170 361	176 993	180 558	12 033	20 676	34 217	(13 541)	-40%	180 558
Waste management		73 934	150 616	150 616	7 902	12 754	10 364	2 389	23%	150 616
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 964 534	2 258 349	2 258 349	150 691	285 583	396 118	(110 535)	-28%	2 258 349
Surplus/ (Deficit) for the year		237 818	130 434	130 434	46 083	394 584	207 063	187 521	91%	130 434

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 SEPTEMBER 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) - M03 September

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	26 357	1 898	4 554	5 091	(536)	-10,5%	26 357
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 589 956	129 929	420 704	340 181	80 523	23,7%	1 589 956
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	164 777	24 479	29 477	23 888	5 589	23,4%	164 777
Vote 5 - CORPORATE SERVICES		11 557	10 179	10 179	642	2 198	2 080	118	5,7%	10 179
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 514	39 827	223 234	231 941	(8 707)	-3,8%	597 514
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 202 352	2 388 783	2 388 783	196 775	680 167	603 181	76 986	12,8%	2 388 783
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	17 841	257	424	3 265	(2 841)	-87,0%	17 841
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 814	93 403	93 403	1 731	9 027	18 307	(9 279)	-50,7%	93 403
Vote 3 - INFRASTRUCTURE SERVICES		1 162 250	1 366 656	1 366 656	125 188	227 595	256 078	(28 484)	-11,1%	1 366 656
Vote 4 - COMMUNITY AND PROTECTION SERVICES		434 010	422 903	422 903	10 532	20 000	59 240	(39 241)	-66,2%	422 903
Vote 5 - CORPORATE SERVICES		170 713	234 757	234 757	10 288	16 680	33 728	(17 048)	-50,5%	234 757
Vote 6 - FINANCIAL SERVICES		92 903	122 789	122 789	2 705	11 868	25 500	(13 632)	-53,5%	122 789
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 964 534	2 258 349	2 258 349	150 701	285 593	396 118	(110 525)	-27,9%	2 258 349
Surplus/ (Deficit) for the year	2	237 818	130 434	130 434	46 073	394 574	207 063	187 511	90,6%	130 434

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 SEPTEMBER 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		1 287 586	1 435 565	1 435 565	128 611	385 305	316 553	68 752	22%	1 435 565
Service charges - Electricity		779 984	913 669	913 669	88 666	246 763	197 248	49 515	25%	913 669
Service charges - Water		162 138	185 622	185 622	12 116	33 407	37 845	(4 238)	-11%	185 622
Service charges - Waste Water Management		106 739	108 647	108 647	9 207	31 232	29 010	2 223	8%	108 647
Service charges - Waste management		89 837	107 654	107 654	7 312	30 696	28 728	1 969	7%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 190	2 058	5 747	4 848	899	19%	22 190
Agency services		3 438	3 358	3 358	341	912	747	165	22%	3 358
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 467	15 413	15 413	1 710	5 014	3 101	1 913	62%	15 413
Interest earned from Current and Non Current Assets		42 250	41 193	41 193	4 856	14 282	10 298	3 984	39%	41 193
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 373	10 604	10 604	721	2 307	1 306	1 001	77%	10 604
Licence and permits		8 408	7 872	7 872	903	2 091	1 837	254	14%	7 872
Operational Revenue		44 254	19 346	19 346	721	12 854	1 785	11 069	620%	19 346
Non-Exchange Revenue		614 431	849 362	849 362	57 252	283 950	285 370	(1 419)	0%	849 362
Property rates		452 019	473 589	473 589	34 401	176 482	193 781	(17 299)	-9%	473 589
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		146 658	131 570	131 570	22 533	22 812	17 523	5 289	30%	131 570
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		211 107	240 911	240 911	-	83 724	73 441	10 283	14%	240 911
Interest		3 418	3 293	3 293	318	933	624	309	49%	3 293
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 084	-	-	-	-	-	-	-	-
Other Gains		145	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 102 017	2 284 927	2 284 927	185 863	669 256	601 923	67 333	11%	2 284 927
Expenditure By Type										
Employee related costs		546 292	617 694	618 889	0	0	140 720	(140 720)	-100%	618 889
Remuneration of councillors		21 818	22 097	22 097	-	-	5 524	(5 524)	-100%	22 097
Bulk purchases - electricity		521 012	636 393	636 393	78 039	148 655	137 264	11 391	8%	636 393
Inventory consumed		87 162	100 448	97 578	4 307	11 671	7 624	4 047	53%	97 578
Debt impairment		75 205	16 684	16 684	-	-	-	-	-	16 684
Depreciation and amortisation		241 691	220 283	220 283	39 562	60 875	54 481	6 394	12%	220 283
Interest		59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Contracted services		228 438	288 868	292 072	15 937	27 180	13 366	13 814	103%	292 072
Transfers and subsidies		17 758	20 636	19 758	593	9 609	4 374	5 235	120%	19 758
Irrecoverable debts written off		91 946	94 958	94 958	-	24	-	24	-	94 958
Operational costs		71 085	180 599	179 949	12 263	27 579	22 064	5 515	25%	179 949
Losses on Disposal of Assets		1 664	-	-	-	-	-	-	-	-
Other Losses		534	-	-	-	-	-	-	-	-
Total Expenditure		1 964 534	2 258 349	2 258 349	150 701	285 593	396 118	(110 525)	-28%	2 258 349
Surplus/(Deficit)										
Surplus/(Deficit)		137 483	26 578	26 578	35 162	383 662	205 805	177 858	0	26 578
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	103 856	10 911	10 911	1 258	9 653	0	103 856
Transfers and subsidies - capital (in-kind)		23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		237 818	130 434	130 434	46 073	394 574	207 063			130 434
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		237 818	130 434	130 434	46 073	394 574	207 063			130 434
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		237 818	130 434	130 434	46 073	394 574	207 063			130 434
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		237 818	130 434	130 434	46 073	394 574	207 063			130 434

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

3. Operating Revenue

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 30 September 2023. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

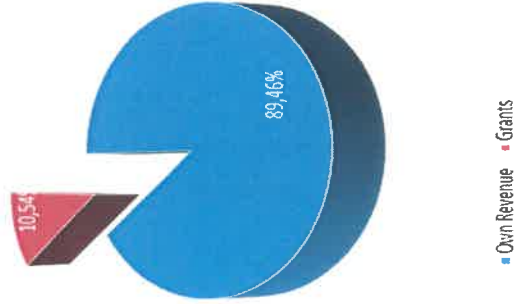
R thousand	Budget Year 2023/24									
	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	913 669 187	913 669 187	246 762 870	197 248 209	-49 514 661	-25%	71 560 101	88 665 533	-17 105 432	-23,90%
Service charges - Water	185 621 843	185 621 843	33 406 627	37 645 121	4 238 494	11%	12 634 593	12 116 295	518 298	4,10%
Service charges - Waste Water Management	108 646 667	108 646 667	31 232 443	29 009 775	-2 222 668	-8%	8 176 283	9 206 528	-1 030 245	-12,60%
Service charges - Waste Management	107 653 574	107 653 574	30 696 473	28 727 644	-1 968 829	-7%	6 831 621	7 311 848	-480 227	-7,03%
Sale of Goods and Rendering of Services	22 189 670	22 189 670	5 746 877	4 847 796	-899 081	-19%	1 534 068	2 058 110	-524 042	-34,16%
Agency services	3 357 697	3 357 697	911 632	747 098	-164 534	-22%	260 058	341 388	-81 330	-31,27%
Interest earned from Receivables	15 412 628	15 412 628	5 014 363	3 101 131	-1 913 232	-62%	1 091 634	1 710 356	-618 722	-56,68%
Interest earned from Current and Non Current Assets	41 192 661	41 192 661	14 282 312	10 298 166	-3 984 146	-39%	3 432 722	4 855 602	-1 422 880	-41,45%
Rental from Fixed Assets	10 603 901	10 603 901	2 306 962	1 306 404	-1 000 558	-77%	447 870	721 345	-273 475	-61,06%
Licence and permits	7 871 599	7 871 599	2 090 950	1 836 969	-253 981	-14%	776 902	903 217	-126 315	-16,26%
Operational Revenue	19 345 609	19 345 609	12 853 581	1 784 945	-11 068 636	-620%	643 920	721 232	-77 312	-12,01%
Non-Exchange Revenue										
Property rates	473 588 918	473 588 918	176 481 540	193 780 642	17 299 102	9%	30 175 986	34 400 670	-4 224 684	-14,00%
Fines, penalties and forfeits	131 570 078	131 570 078	22 811 816	17 523 192	-5 288 624	-30%	7 003 187	22 532 813	-15 529 626	-221,75%
Transfer and subsidies - Operational	240 910 500	240 910 500	83 724 000	73 441 475	-10 282 525	-14%	4 846 900	-	4 846 900	100,00%
Interest	3 292 796	3 292 796	933 078	624 222	-308 856	-49%	221 318	318 331	-97 013	-43,83%
Total Revenue (excluding capital transfers and contributions)	2 284 927 328	2 284 927 328	669 255 524	601 922 789	-67 332 735,19	-11%	149 637 163	185 863 269	-36 226 106	-24,21%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

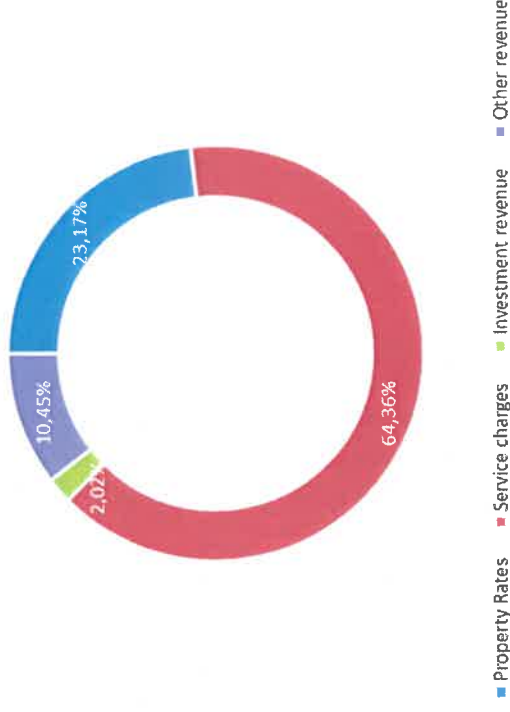
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 64.36% per cent of the R1 315 591 271 own revenue budget.

Funding of the operating budget



Composition of own revenue



MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an underperformance of R17 299 102 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 R49 514 661 more electricity charges than initially anticipated. The largest overperformance relates to the Time of Use Tariffs (R10 240 291) and Domestic High prepaid (R36 719 830). The overperformance is due to reduced loadshedding stages, an influx of students following the mid-year holiday period and the fluctuations in the weather resulting in increased consumption.

3.3 Service charges - water revenue

The municipality has billed R4 238 494 less water charges than initially anticipated. The largest underperformance was noted for the sale of conventional water (R3 803 666). This decline in billings is a result of a decrease in consumption than initially anticipated.

3.4 Transfers and subsidies

The municipality has noted an overperformance of R10 282 525 than initially anticipated. The over performance is due to an inflow of tranche payments from the beginning of the financial year to date from both the National and provincial treasuries and departments.

3.5 Operational Revenue

The municipality has noted an overperformance of R11 068 636 than initially anticipated. The items that attributed to the overperformance are as follows:

3.5.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

The municipality noted an overperformance of R12 140 739 for Development charges. This is a result of more payments being received from developments carried out by the municipality than initially anticipated.

3.6 Fines, penalties, and forfeits

The municipality has noted an overperformance of R5 288 624 than initially anticipated. The recognition of traffic fines in terms of interpretation generally recognised accounting practice (iGRAP) 1 will be done monthly, including the journal processed on the financial system.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

4. Operating Expenditure

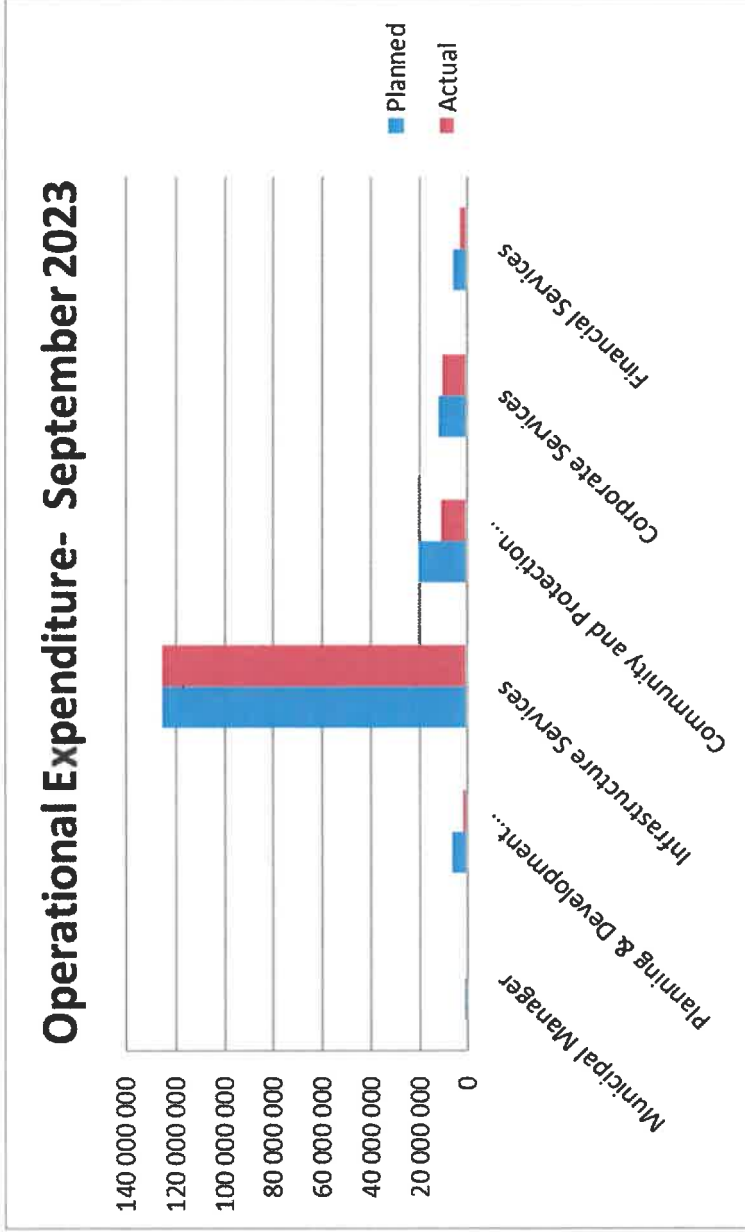
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 September 2023.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		September 2023		September Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 841 031	17 841 031	3 264 780	423 900	1 186 253	256 999	(929 254)	-78%
Planning & Development Services	93 402 566	93 402 566	18 306 540	9 027 453	6 460 411	1 731 100	(4 729 311)	-73%
Infrastructure Services	1 366 656 493	1 366 656 493	256 078 400	227 594 739	125 521 404	125 187 684	(333 720)	0%
Community and Protection Services	422 902 773	422 902 773	59 240 468	19 999 875	20 072 854	10 532 385	(9 540 469)	-48%
Corporate Services	234 756 698	234 756 698	33 727 831	16 679 554	11 853 346	10 288 446	(1 564 900)	-13%
Financial Services	122 789 307	122 789 307	25 500 206	11 867 838	5 838 123	2 704 542	(3 133 581)	-54%
TOTALS	2 258 348 868	2 258 348 868	396 118 225	285 593 359	170 932 391	150 701 156	(20 231 235)	-12%

Disclaimer: At the time of reporting, the year-to-date expenditure for salaries had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 R18 306 540 of the budget. The year- to- date actual expenditure incurred amounted to R9 027 453 which resulted in an underperformance of R9 279 087. The items that attributed to the underperformance are as follows:

4.1.1 Expenditure: Contracted Services: Outsourced Services: Clearing and Grass Cutting Services

The user department planned to spend R53 397 of the budget. No expenditure has been incurred to date. The user department indicated that a service provider will be appointed in October 2023 and a movement in expenditure is expected.

4.1.2 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Research and Advisory (Local Economic Development)

The user department planned to spend R469 435 of the budget. No expenditure has been incurred to date. The user department indicated that due to a decision taken during the Grant committee and Special Council meeting, a payment to a local tourism organisation will be made.

4.1.3 Expenditure: Operational Cost: Travel and Subsistence: Foreign: Daily Allowance

The user department planned to spend R35 748 of the budget. No expenditure has been incurred to date. The user department indicated that expenditure is on a need-to-basis.

4.1.4 Expenditure: Operational Cost: Uniform and Protective Clothing (Building Control)

The user department planned to spend R64 400 of the budget. No expenditure has been incurred to date. The user department indicated that the expenditure is required for the needs of the user department as and when needed.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R256 078 400 of the budget. The year-to-date actual expenditure incurred amounted to R227 594 739 which resulted in an underperformance of R28 483 661. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Sewerage purification Pniel)

The user department planned to spend R750 000 of the budget. No expenditure has been incurred to date. The user department indicated that they have appointed a contractor to assist with the wastewater treatment and will commence on the 1st of October 2023 and the first invoice is expected at the end of the next reporting period.

4.2.2 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Develop services and project management)

The user department planned to spend R4 345 000 of the budget. No expenditure has been incurred to date. The user department indicated that an invoice was received at the end of September and will be submitted for payment. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Inventory Consumed: Materials and Supplies (Electrical engineering: client services)

The user department planned to spend R912 886 of the budget. The year-to-date actual expenditure incurred amounted to R346 494. Orders to the amount of R161 151 have been loaded onto the financial system. The user department indicated that expenditure is dependent on the labour tender and expenditure will pick up when the tender is in place.

4.2.4 Expenditure: Contracted Services: Contractors: Sewerage Services (Public ablution)

The user department planned to spend R2 247 587 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 507 154. Orders to the amount of R5 244 380 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and will commence with work.

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

The user department planned to spend R1 072 011 of the amended budget. The year-to-date actual expenditure incurred amounted to R516 131. Orders to the amount of R4 201 954 have been loaded onto the financial system. The user department indicated that delays have been experienced due to rainy weather, a contractor has been appointed to commence with the project.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R59 240 593 of the budget. The year-to-date actual expenditure incurred amounted to R19 999 875 which resulted in an underperformance of R39 240 593. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Inventory Consumed: Materials and Supplies (Sports Grounds: Van der Stel)

The user department planned to spend R142 761 of the budget. The year-to-date actual expenditure incurred amounted to R84 978. Orders to the amount of R128 222 have been loaded onto the financial system. The user department indicated that they envisage that they will utilise more funds than initially anticipated due to additional needs that were recently identified and the commencement of summer sports.

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

The user department planned to spend R66 666 of the budget. No expenditure has been incurred to date. The user department indicated that they have planned to utilise the funds in June 2024 for the Mayoral sporting event.

4.3.3 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management (Youth Projects)

The user department planned to spend R164 133 of the budget. No expenditure has been incurred to date. Orders to the amount of R1 490 153 have been loaded onto the financial system. The user department indicated that three training programmes have been advertised and are currently at implementation stage. They envisage completion to be in January 2024.

4.3.3 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Disability Projects)

The user department planned to spend R38 199 of the budget. No expenditure has been incurred to date. Orders to the amount of R215 213 have been loaded onto the financial system. The user department indicated that the programme is currently in its implementation stage and an invoice has been received and submitted for payment. An improvement will be seen in the next reporting period.

4.4 Corporate Services

The Corporate Services directorate planned to spend R33 727 831 of the budget. The year-to-date actual expenditure incurred amounted to R16 679 554 which resulted in an underperformance of R17 048 277. 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 R546 424 of the budget. The year-to-date actual expenditure incurred amounted to R486 088. The user department indicated that they have been trying to find ways to save on the costs hence expenditure is slightly lower than anticipated. An increase in expenditure is however expected due to the linking of telephones for employee operational requirements.

4.4.2 Expenditure: Operating Leases: Investment Properties

The user department planned to spend R5 033 201 of the budget. The year-to-date actual expenditure incurred amounted to R1 880393. The user department indicated that payment for leases for September will only reflect in the next reporting period as invoices are only received at the end of each month.

4.4.3 Expenditure: Contracted Services: Contractors: Employee Wellness

The user department planned to spend R41 053 of the budget. No expenditure has been incurred to date. The user department indicated that the project took place on the 29th of September 2023 and all payments and invoices are still to be honoured. An improvement will be seen in the next reporting period.

4.4.4 Expenditure: Operational Cost: Skills Development Fund Levy

The user department planned to spend R1 099 366 of the budget. No expenditure has been incurred to date. The expenditure is in direct correlation with employee related costs and the municipality is currently experiencing system issues with regards to the integration of the

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

employee related costs on the financial system, expenditure will the reflect after the issue has been resolved.

4.5 Financial Services

The Financial Services directorate planned to spend R25 500 266 of the budget. The year-to-date actual expenditure incurred amounted to R11 867 838 which resulted in an underperformance of R13 632 368. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

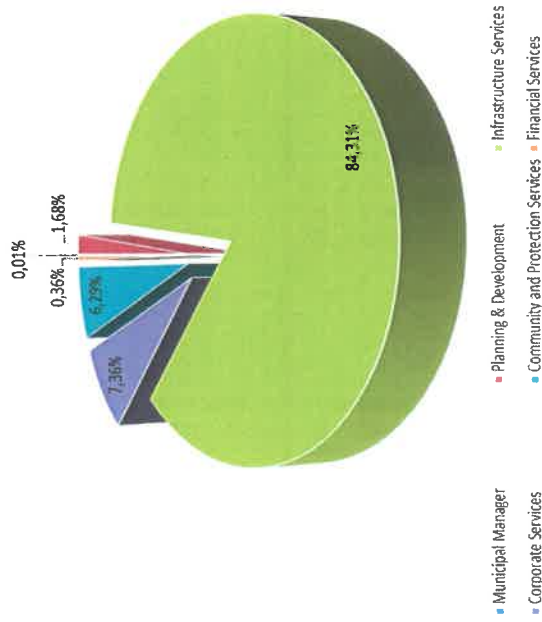
The user department planned to spend R7 506 269 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 888 213. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid and the amount as less than initially anticipated.

5 Capital Expenditure

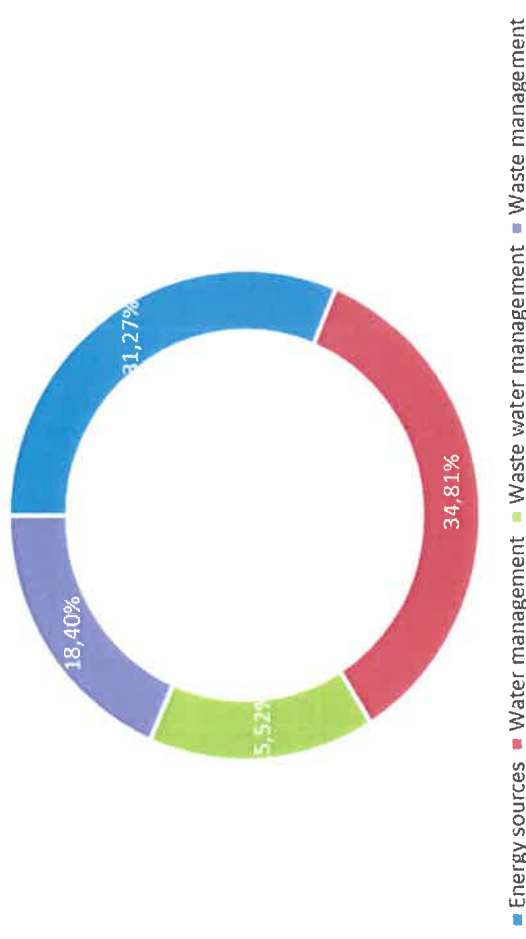
Stellenbosch municipality vested most of the 2023/24 capital budget in trading services (R362 224 530 or 67.09 per cent of the R539 909 625 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management infrastructure (R126 087 324 or 34.81 per cent of the R346 023 363 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 September 2023.

Directorate	Adjusted Budget	Capital Expenditure					Actuals + Commitments & Provisional	Balance Budget - (Actual + Comm + Prov)	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					
Municipal Manager	40 000	-	4 249	35 740	-	39 989	11	10,62%	99,97%	99,97%	
Planning & Development	9 056 056	572 634	414 839	959 796	7 250	1 381 886	7 674 170	4,58%	15,18%	15,26%	
Infrastructure Services	455 193 165	71 536 051	24 873 200	156 024 301	9 602 079	190 499 580	264 693 585	5,46%	39,74%	41,85%	
Corporate Services	39 733 166	4 688 873	1 394 020	12 313 657	1 741 710	15 449 387	24 283 779	3,51%	34,50%	36,88%	
Community and Protection Services	33 968 390	6 344 768	156 880	8 122 004	29 608	8 308 492	25 659 898	0,46%	24,37%	24,46%	
Financial Services	1 918 648	43 330	4 131	48 880	496 713	549 724	1 369 124	0,22%	2,76%	28,65%	
TOTALS	539 909 625	83 185 656	26 847 319	177 504 378	11 877 360	216 229 057	323 680 568	4,97%	37,85%	40,05%	

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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) - M03 September

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	4	4	-	4		40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	7 824	125	404	526	(123)	-23%	7 824
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	450 893	15 381	25 303	71 496	(46 193)	-65%	450 893
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 888	20 492	28 062	145	150	5 870	(5 720)	-97%	28 062
Vote 5 - CORPORATE SERVICES		30 209	30 201	35 101	401	424	4 145	(3 721)	-90%	35 101
Vote 6 - FINANCIAL SERVICES		571	250	1 419	4	4	43	(39)	-90%	1 419
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	319 271	490 930	523 338	16 061	26 289	82 061	(55 792)	-68%	523 338
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	1 233	0	11	46	(35)	-76%	1 233
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	4 300	-	(429)	40	(469)	-1174%	4 300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	5 906	7	7	475	(468)	-99%	5 906
Vote 5 - CORPORATE SERVICES		569	3 700	4 633	970	970	544	426	78%	4 633
Vote 6 - FINANCIAL SERVICES		-	500	500	-	-	-	-	-	500
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2 718	13 870	16 571	977	558	1 105	(547)	-49%	16 571
Total Capital Expenditure	3	321 989	504 800	539 910	17 038	26 847	83 166	(56 338)	-68%	539 910
Capital Expenditure - Functional Classification										
Governance and administration		31 388	34 691	41 692	1 380	1 402	4 732	(3 330)	-70%	41 692
Executive and council		39	40	40	4	4	-	4		40
Finance and administration		31 348	34 651	41 652	1 375	1 398	4 732	(3 334)	-70%	41 652
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 395	28 606	37 163	271	276	5 472	(5 196)	-95%	37 163
Community and social services		2 323	7 285	8 989	111	116	25	91	369%	8 969
Sport and recreation		4 620	6 461	9 778	35	35	3 561	(3 526)	-96%	9 778
Public safety		1 638	6 966	10 523	-	-	1 495	(1 495)	-100%	10 523
Housing		6 815	7 894	7 894	125	125	391	(266)	-68%	7 894
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 737	95 480	98 830	2 897	4 265	8 021	(3 755)	-47%	98 830
Planning and development		13 953	19 800	21 813	1 546	1 846	2 181	(335)	-15%	21 813
Road transport		58 013	73 080	73 649	1 445	2 413	5 021	(2 607)	-52%	73 649
Environmental protection		6 772	2 600	3 369	6	6	819	(813)	-99%	3 369
Trading services		196 489	346 023	362 225	12 389	20 903	64 961	(44 057)	-68%	362 225
Energy sources		73 934	113 188	113 256	5 768	6 955	13 564	(6 609)	-49%	113 256
Water management		73 907	117 150	126 087	3 349	9 208	28 080	(18 872)	-67%	126 087
Waste water management		40 101	53 140	56 230	1 104	1 104	1 821	(718)	-39%	56 230
Waste management		8 527	62 545	66 651	2 169	3 637	21 496	(17 859)	-83%	66 651
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	321 989	504 800	539 910	17 038	26 847	83 166	(56 338)	-68%	539 910
Funded by:										
National Government		91 031	79 190	79 190	2 689	9 550	27 262	(17 712)	-65%	79 190
Provincial Government		8 543	24 666	24 666	1 083	1 361	2 509	(1 148)	-46%	24 666
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		17 178	24 118	27 846	237	237	5 310	(5 073)	-96%	27 846
Transfers recognised - capital		116 751	127 974	131 701	4 008	11 148	35 080	(23 932)	-66%	131 701
Borrowing	6	84 534	200 000	210 901	5 747	7 399	32 604	(25 205)	-77%	210 901
Internally generated funds		120 704	176 826	197 307	7 282	8 299	15 501	(7 202)	-46%	197 307
Total Capital Funding	7	321 989	504 800	539 910	17 038	26 847	83 166	(56 338)	-68%	539 910

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 R572 634 of the amended budget. The year-to-date actual expenditure incurred amounted to R414 839. This resulted in an underperformance of R157 795. The projects that attributed to the underperformance are as follows:

5.1.1 Erf 7001 Cloetesville (380) FLISP

The user department planned to spend R258 828 of the budget. The year-to-date actual expenditure incurred amounted to R35 000. Orders to the amount of R96 870 have been loaded onto the financial system. The user department indicated that they require a reduction in the budget due to the approved tender coming in below the anticipated amount. An invoice to the order amount has been

5.2 Community and Protection Services

The Directorate planned to spend R6 344 768 of the amended budget. The year-to-date actual expenditure incurred amounted to R156 880. This resulted in an underperformance of R6 187 888. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R3 561 030. The year-to-date actual expenditure incurred amounted to R34 647. Orders to the amount of R1 289 172 have been loaded onto the financial system. The user department indicated that the tender for the appointment of a consultant has been advertised and is expected to close on the 3rd October 2023.

5.2.2 Botmaskop: Security Fencing

The user department planned to spend R768 843. No expenditure has been incurred to date. Orders to the amount of R218 921 have been loaded onto the financial system. The user department indicated that they are expecting the final invoice for the project from the service provider on the 15th October 2023.

5.2.3 Install and Upgrade CCTV/ LPR Cameras In WC024

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

The user department planned to spend R555 727. No expenditure has been incurred to date. The user department indicated that the tender for the procurement of cameras is still in progress.

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

The user department planned to spend R764 394. No expenditure has been incurred to date. The user department indicated that the tenders for biometrics and intrusions have been cancelled due to the non-responsiveness of bidders. The tenders will be resubmitted for advertisement.

5.3 Infrastructure Services

The Directorate planned to spend R71 536 051 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 873 200. This resulted in an underperformance of R46 662 851. The projects that attributed to the underperformance are as follows:

5.3.1 Bien don 66/11kV substation new

The user department planned to spend R3 301 950 of the budget. No expenditure has been incurred to date. Orders to the amount of R2 108 432 have been loaded onto the financial system. The user department indicated that they are currently negotiating the procurement of the land for the substation and also finalising the project designs.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R15 577 168 of the budget. The year-to-date actual expenditure incurred amounted to R3 555 191. Orders to the amount of R42 444 809 have been loaded onto the financial system. The user department indicated that the project is currently in progress but delays due to rainy weather have been experienced.

5.3.3 Landfill Gas To Energy

The user department planned to spend R5 121 927 of the budget. No expenditure has been incurred to date. Orders to the amount of R3 034 886 have been loaded onto the financial system. The user department indicated that a tender has been advertised and they are awaiting the appointment of a service provider.

5.3.4 Laterra Substation

The user department planned to spend R3 337 502 of the budget. No expenditure has been incurred to date. Orders to the amount of R13 389 717 have been loaded onto the financial system. The user department indicated that the project is currently underway and that an invoice has been submitted. An improvement will be seen in the next reporting period.

5.3.5 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R24 654 588 of the budget. The year-to-date actual expenditure incurred amounted to R8 495 258. Orders to the amount of R24 293 373 have been loaded onto the financial system. The user department indicated that Phase 1 is currently under construction. A consultant has been appointed and is currently busy with the completion of the tender documents for the for the appointment of a contractor for the construction of the second phase envisaged to commence in the 2024/2025 financial year.

5.3.6 Kayamandi: Zone O (±711 services)

The user department planned to spend R2 000 000 of the budget. The year-to-date actual expenditure incurred amounted to R957 557. Orders to the amount of R12 392 442 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and an invoice has been submitted for payment. An improvement will be seen in the next reporting period.

5.4 Corporate Services

The Directorate planned to spend R4 688 873 of the budget. The year-to-date actual expenditure incurred amounted to R1 394 020. This resulted in an underperformance of R3 294 853. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Improvement: General

The user department planned to spend R1 903 604 of the budget. The year-to-date actual expenditure incurred amounted to R196 496. Orders to the amount of R2 679 337 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site. They envisage completion to be on the 15th of December 2023.

5.4.2 Structural Upgrade: Heritage Building

The user department planned to spend R1 870 713 of the budget. The year-to-date actual expenditure incurred amounted to R172 991. Orders to the amount of R6 364

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725 have been loaded onto the financial system. The user department indicated that the project is a multi-year project and they envisage completion to be in the 2023/2024 financial year.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	12 530	2 092	3 179	127 453	-	-	-	-	145 254	127 453	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	69 895	4 453	6 833	46 697	-	-	-	-	127 878	46 697	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	21 065	24 319	1 982	33 445	-	-	-	-	80 811	33 445	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7 501	2 635	623	33 339	-	-	-	-	44 098	33 339	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 946	4 457	919	42 996	-	-	-	-	54 318	42 996	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	629	191	195	13 288	-	-	-	-	14 303	13 288	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	568	158	184	13 852	-	-	-	-	14 762	13 852	-	-
Total By Income Source	2000	118 133	38 304	13 915	311 071	-	-	-	-	481 423	311 071	-	-
<i>2022/23 - totals only</i>													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 472	1 103	178	1 184	-	-	-	-	5 936	1 184	-	-
Commercial	2300	23 815	5 575	6 431	49 592	-	-	-	-	85 413	49 592	-	-
Households	2400	65 152	26 171	6 885	233 833	-	-	-	-	332 021	233 833	-	-
Other	2500	25 695	5 455	441	26 462	-	-	-	-	58 053	26 462	-	-
Total By Customer Group	2600	118 133	38 304	13 915	311 071	-	-	-	-	481 423	311 071	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 093	-	-	-	-	-	-	-	8 093
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	12 968	-	-	-	-	-	-	-	12 968
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	21 061	-	-	-	-	-	-	-	21 061

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Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

R thousands	Investments by maturity Name of institution & Investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months												
	Municipality															
	A#9415		CALL ACCOUN		Deposits - Bank (03)	Yes	8,40%				12/10/2024	99 215	726			99 941
	N#028		1Y		Deposits - Bank (03)	Yes	9,05%				13/10/2023	108 009	744			108 752
	N#030		1Y		Deposits - Bank (03)	Yes	9,54%				15/03/2024	104 417	784			105 201
	A#3316		4M		Deposits - Bank (03)	Yes	8,55%				16/07/2023	(0)				(0)
	A#0741		3M		Deposits - Bank (03)	Yes	8,55%				19/07/2023	0				0
	N#031		1Y		Deposits - Bank (03)	Yes	10,30%				11/07/2024	107 029	893			107 922
	A#1722		6M		Deposits - Bank (03)	Yes	9,78%				11/12/2023	95 535	760			96 595
	Municipality sub-total											514 506	3 906			518 412
	TOTAL INVESTMENTS AND INTEREST											514 506	3 906			518 412

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

8 Borrowings

Lending Institution	Balance 1/09/2023	Received September 2023	Interest Capitalised September 2023	Capital Repayments September 2023	Balance 30/09/2023	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	7 433 651	-	-	-	7 433 651	11,10%	
DBSA@ 10.25%	26 553 667	-	-	-	26 553 667	10,25%	
DBSA @ 9.74%	61 169 896	-	-	-	61 169 896	9,74%	
NEBANK @ 9.70%	113 406 823	-	-	-	113 406 823	9,70%	
NEBANK @ 8.8%	88 636 094	-	-	-	88 636 094	6,73%	
STANDARD BANK @ 11.00%	135 505 535	-	-	-	135 505 535	11,00%	
NEDBANK @9.70%	69 244 294	-	-	-	69 244 294	9,70%	
TOTAL	501 949 960	-	-	-	501 949 960		

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2023/24 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant: Equitable Share	200 841 000	-	200 841 000	-	83 684 000	28 360 095	8 502 456	-	55 303 905	33,91%	14,13%
Grand Total (Unconditional Grants)	200 841 000	-	200 841 000	-	83 684 000	28 360 095	8 502 456	-	55 303 905	33,91%	14,13%
EPWP Integrated Grant for Municipalities	4 786 000	-	4 786 000	-	1 197 000	-	-	-	1 197 000	0,00%	0,00%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	-	-	-	1 550 000	0,00%	0,00%
Integrated National Electrification Programme (Municipal) Grant	22 750 000	-	22 750 000	-	6 000 000	1 146 895	13 038	-	4 863 105	19,11%	5,04%
Integrated Urban Development Grant	59 410 000	-	59 410 000	-	24 000 000	8 403 144	2 675 551	-	15 596 856	35,01%	14,14%
Community Development Workers Operational Support Grant	38 000	-	38 000	-	-	-	-	-	-	0,00%	0,00%
Community Library Service Grant	11 252 000	-	11 252 000	-	3 751 000	-	-	3 751 000	3 751 000	0,00%	0,00%
Human Settlements Development Grant	22 413 000	1 232 665	23 645 665	6 364 601	-	125 352	125 352	-	125 352	10,17%	0,53%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 633 000	-	18 633 000	-	-	957 557	957 557	-	957 557	0,00%	5,14%
Title Deeds Restoration Grant	1 503 000	-	1 503 000	-	-	-	-	-	-	0,00%	0,00%
Municipal Accreditation and Capacity Building Grant	245 000	-	245 000	-	-	-	-	-	-	0,00%	0,00%
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000	-	345 000	450 000	-	-	-	-	-	0,00%	0,00%
Regional Socio-Economic Project/ violence through urban upgrading (RSEP/PUU)	1 000 000	-	1 000 000	-	-	-	-	-	-	0,00%	0,00%
Cape Winelands District Grant	-	500 000	500 000	-	-	278 413	-	-	278 413	0,00%	27,84%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-	6 175 000	6 175 000	-	-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation	-	102 000	102 000	-	-	-	-	-	-	0,00%	0,00%
Grand total (Conditional Grants)	143 925 000	8 009 665	151 934 665	6 814 601	36 498 000	10 911 361	3 771 498	3 751 000	25 586 639	24,52%	19,32%

Disclaimer: At the time of reporting, the year-to-date salaries for all employees had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		186 112	207 177	207 177	-	86 431	1 289	85 142	6603,1%	6 336
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	-	83 684	-	83 684		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 786	-	1 197	1 196	1	0,0%	4 786
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	93	1 457	1568,2%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	743	(743)	-100,0%	2 971
Provincial Government:		23 039	30 763	30 763	3 751	3 995	7 620	(3 625)	-47,6%	30 763
Library Services: Conditional Grant		14 112	11 252	11 252	3 751	3 751	2 813	938	33,3%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-		245
Title Deeds Restoration Grant		-	1 503	1 503	-	-	376	(376)	-100,0%	1 503
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	86	(86)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-		38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	244	-	244		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	4 345	(4 345)	-100,0%	17 380
District Municipality:		615	-	-	-	-	-	-		-
Cape Winelands District Grant		500	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		2 365	-	-	176	196	-	196		-
Private Enterprises		2 365	-	-	176	196	-	196		-
Total Operating Transfers and Grants	5	212 132	237 940	237 940	3 927	90 622	8 909	81 712	917,1%	37 099
Capital Transfers and Grants										
National Government:		90 810	79 190	79 190	-	30 000	19 797	10 203	51,5%	79 190
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	22 750	-	6 000	5 687	313	5,5%	22 750
Integrated Urban Development Grant		62 460	56 440	56 440	-	24 000	14 110	9 890	70,1%	56 440
Provincial Government:		10 895	24 666	24 666	-	-	6 166	(6 166)	-100,0%	24 666
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	5 033	5 033	-	-	1 258	(1 258)	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	18 633	-	-	4 658	(4 658)	-100,0%	18 633
RSEP/ VPUU		-	1 000	1 000	-	-	250	(250)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	101 704	103 856	103 856	-	30 000	25 964	4 036	15,5%	103 856
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	313 836	341 796	341 796	3 927	120 622	34 873	85 749	245,9%	140 955

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 - M03 September

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		188 219	210 148	210 148	8 502	28 382	(1 289)	29 672	-2301,2%	(9 307)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	8 502	28 382	-	28 382		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 786	-	-	-	-		-
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	-	-	-		-
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	-	-		(2 971)
Provincial Government:		20 424	30 763	30 763	-	-	(2 095)	2 095	-100,0%	(30 763)
Library Services: Conditional Grant		10 628	11 252	11 252	-	-	(1 977)	1 977	-100,0%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	(118)	118	-100,0%	(245)
Title Deeds Restoration Grant		-	1 503	1 503	-	-	-	-		-
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	-	-		(345)
Financial Management Capability Building Grant		319	-	-	-	-	-	-		-
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-		(38)
Financial Management Support Building Grant		550	-	-	-	-	-	-		-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	-	-		(17 380)
District Municipality:		599	-	-	-	-	-	-		-
Cape Winelands District Grant		484	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		103	-	-	0	13	-	13		-
Private Enterprises		103	-	-	0	13	-	13		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		209 346	240 911	240 911	8 503	28 395	(3 384)	31 780	-939,0%	(40 070)
Capital expenditure of Transfers and Grants										
National Government:		91 162	79 190	79 190	2 689	9 550	-	9 550		(79 190)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	22 750	13	1 147	-	1 147		(22 750)
Integrated Urban Development Grant		62 460	56 440	56 440	2 676	8 403	-	8 403		(56 440)
Provincial Government:		7 720	24 666	24 666	1 361	1 361	(1 258)	2 620	-208,2%	(24 666)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	5 033	125	125	(1 258)	1 384	-110,0%	(5 033)
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	18 633	958	958	-	958		(18 633)
Library Services: Conditional Grant		69	-	-	-	-	-	-		-
RSEP/ VPUU		1 000	1 000	1 000	278	278	-	278		(1 000)
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		98 881	103 856	103 856	4 050	10 911	(1 258)	12 170	-967,2%	(103 856)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		308 227	344 766	344 766	12 552	39 307	(4 643)	43 949	-946,6%	(143 925)

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	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		-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy			-	-	-	
Municipal Rehabilitation Grant			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:						
Library Services: Conditional Grant		-	-	-	-	
Municipal Accreditation and Capacity Building Grant			-	-	-	
Financial Management Capability Building Grant			-	-	-	
Specify (Add grant description)			-	-	-	
Specify (Add grant description)			-	-	-	
Community Development Workers Operational Support Grant			-	-	-	
Financial Management Support Building Grant			-	-	-	
District Municipality:						
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:						
Departmental Agencies and Accounts		-	-	-	-	
Foreign Government and International Organisations			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:						
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:						
Specify (Add grant description)		-	-	-	-	
District Municipality:						
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)			-	-	-	
Other grant providers:						
Departmental Agencies and Accounts		-	-	-	-	
Parent Municipality / Entity			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	371 654 806	372 850 242	92 624 058	-	-100%	30 874 686	-	-100%
Bonus	29 944 562	29 944 562	167 647	-	-100%	77 047	-	-100%
Acting and Post Related Allowances	828 139	828 139	207 027	-	-100%	69 009	-	-100%
Non Structured	38 106 984	38 106 984	9 523 618	-	-100%	3 186 293	-	-100%
Standby Allowance	13 941 228	13 941 228	3 485 316	-	-100%	1 161 772	-	-100%
Travel or Motor Vehicle	12 005 630	12 005 630	3 010 009	190	-100%	1 012 313	190	-100%
Accommodation, Travel and Incidental	147 921	147 921	36 981	-	-100%	12 327	-	-100%
Bargaining Council	160 407	160 407	40 044	-	-100%	13 413	-	-100%
Cellular and Telephone	2 745 713	2 745 713	681 675	-	-100%	227 225	-	-100%
Current Service Cost	6 060 476	6 060 476	1 515 120	-	-100%	505 040	-	-100%
Essential User	656 632	656 632	164 157	-	-100%	54 719	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	770 634	-	-100%	256 878	-	-100%
Group Life Insurance	5 271 974	5 271 974	1 322 897	-	-100%	441 554	-	-100%
Housing Benefits	3 057 120	3 057 120	769 503	-	-100%	257 176	-	-100%
Interest Cost	19 795 274	19 795 274	-	-	0%	-	-	0%
Leave Gratuity	7 522 722	7 522 722	940 341	-	-100%	313 447	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	600 555	-	-100%	200 185	-	-100%
Medical	28 434 382	28 434 382	7 108 635	-	-100%	2 369 545	-	-100%
Non-pensionable	228 827	228 827	57 207	-	-100%	19 069	-	-100%
Pension	61 035 337	61 035 337	15 242 461	-	-100%	5 080 820	-	-100%
Scarcity Allowance	823 560	823 560	205 890	-	-100%	68 630	-	-100%
Shift Additional Remuneration	4 414 274	4 414 274	1 103 565	-	-100%	367 855	-	-100%
Structured	2 583 399	2 583 399	446 178	-	-100%	245 392	-	-100%
Unemployment Insurance	2 789 430	2 789 430	696 786	-	-100%	232 262	-	-100%
Totals	617 693 549	618 888 985	140 720 304	190	-100%	47 046 657	190	-100%

Disclaimer: At the time of reporting, the year-to-date salaries for all employees had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		18 331	18 759	18 759	-	-	4 690	(4 690)	-100%	18 759
Pension and UIF Contributions		511	495	495	-	-	124	(124)	-100%	495
Medical Aid Contributions		115	133	133	-	-	33	(33)	-100%	133
Motor Vehicle Allowance		985	763	763	-	-	191	(191)	-100%	763
Cellphone Allowance		1 877	1 946	1 946	-	-	487	(487)	-100%	1 946
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		21 818	22 097	22 097	-	-	5 524	(5 524)	-100%	22 097
% increase	4		1,3%	1,3%						1,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 064	8 540	8 540	-	-	1 760	(1 760)	-100%	8 540
Pension and UIF Contributions		671	757	757	-	-	189	(189)	-100%	757
Medical Aid Contributions		123	132	132	-	-	33	(33)	-100%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 230	1 472	1 472	-	-	-	-	-	1 472
Motor Vehicle Allowance		500	601	601	-	-	150	(150)	-100%	601
Cellphone Allowance		241	169	169	-	-	42	(42)	-100%	169
Housing Allowances		18	20	20	-	-	5	(5)	-100%	20
Other benefits and allowances		122	109	109	-	-	23	(23)	-100%	109
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(30 656)	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		(19 687)	11 799	11 799	-	-	2 202	(2 202)	-100%	11 799
% increase	4		-159,9%	-159,9%						-159,9%
Other Municipal Staff										
Basic Salaries and Wages		339 618	363 114	364 310	-	-	90 864	(90 864)	-100%	364 310
Pension and UIF Contributions		58 329	63 177	63 177	-	-	15 778	(15 778)	-100%	63 177
Medical Aid Contributions		26 985	28 303	28 303	-	-	7 076	(7 076)	-100%	28 303
Overtime		55 406	59 046	59 046	-	-	14 559	(14 559)	-100%	59 046
Performance Bonus		19	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		8 357	11 405	11 405	0	0	2 860	(2 860)	-100%	11 405
Cellphone Allowance		1 930	2 577	2 577	-	-	639	(639)	-100%	2 577
Housing Allowances		2 698	3 037	3 037	-	-	764	(764)	-100%	3 037
Other benefits and allowances		38 680	39 456	39 456	-	-	2 922	(2 922)	-100%	39 456
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 150	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	28 807	35 781	35 781	-	-	3 056	(3 056)	-100%	35 781
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		565 979	605 895	607 090	0	0	138 518	(138 518)	-100%	607 090
% increase	4		7,1%	7,3%						7,3%
Total Parent Municipality		568 111	639 790	640 985	0	0	146 244	(146 244)	-100%	640 985
TOTAL SALARY, ALLOWANCES & BENEFITS		568 111	639 790	640 985	0	0	146 244	(146 244)	-100%	640 985
% increase	4		12,6%	12,8%						12,8%
TOTAL MANAGERS AND STAFF		546 292	617 694	618 889	0	0	140 720	(140 720)	-100%	618 889

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2023

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 345 145	1 311 110	1 898 151	1 504 427	3 727 874	1 455 557	1 774 225	1 961 038	1 982 371	1 982 371	1 981 038	5 433 772	26 357 080
Infrastructure Services	173 913 449	116 861 415	129 928 940	80 035 111	79 302 678	108 805 967	80 070 568	94 868 127	93 223 363	100 425 033	102 743 330	429 776 412	1 589 956 393
Community and Protection Services	1 328 742	3 669 175	24 478 984	20 301 482	9 127 861	14 074 949	19 679 617	13 331 230	13 938 874	12 780 248	12 780 248	19 285 315	164 776 725
Corporate Services	852 939	703 637	641 531	573 665	638 720	573 637	610 695	491 019	491 019	440 341	440 341	3 721 026	10 178 570
Financial Services	142 402 373	41 004 271	39 827 023	34 247 634	34 837 019	55 374 703	36 070 414	39 321 399	39 289 465	39 214 437	39 181 471	56 743 851	597 514 060
Grand Total	319 842 647	163 549 608	196 774 630	136 662 319	127 634 152	180 284 813	138 205 519	149 972 813	148 927 092	154 842 430	157 126 428	514 960 377	2 388 782 828
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	46 151	120 750	256 999	1 070 141	2 067 029	1 114 091	1 235 626	1 272 769	1 728 040	1 503 099	1 111 714	6 314 622	17 841 031
Planning and Development	104 086	7 192 268	1 731 100	11 571 745	8 644 935	7 344 306	6 012 063	5 858 233	7 220 461	6 908 940	6 079 131	24 735 299	93 402 566
Infrastructure Services	5 015 219	97 391 837	125 187 684	100 315 835	84 365 214	100 333 594	83 458 504	79 024 709	140 852 846	103 101 869	154 069 617	293 539 566	1 366 656 493
Community and Protection Services	287 651	9 179 840	10 532 385	25 599 969	32 249 675	22 147 732	21 802 538	25 017 320	26 361 153	25 156 182	17 572 448	206 995 881	422 902 773
Corporate Services	878 713	5 512 394	10 288 446	17 390 907	18 537 573	13 940 811	13 419 470	12 313 241	23 584 672	14 062 066	8 557 495	96 271 209	234 756 698
Financial Services	6 219 858	2 943 438	2 704 542	10 328 619	13 296 287	6 780 701	9 830 205	8 040 757	8 693 599	8 118 899	5 420 523	40 411 879	122 789 307
Grand Total	12 551 677	122 340 526	150 701 156	166 277 216	159 160 713	151 661 235	135 758 406	131 527 029	208 440 771	158 851 055	192 810 628	668 268 456	2 258 348 868
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	4 249	25 835	11 021	1 350	1 794	-	-	-	-	4 249	40 000
Planning and Development	-	289 331	125 508	529 414	523 077	388 077	823 873	1 058 077	1 540 577	1 173 077	1 295 500	1 296 989	9 043 500
Infrastructure Services	14 318	9 478 153	15 380 728	37 946 853	34 076 754	23 528 632	32 726 036	35 231 319	51 346 280	40 474 974	40 790 685	115 428 630	436 423 363
Community and Protection Services	-	5 012	151 868	1 350 000	1 080 000	2 546 979	2 200 000	2 015 000	1 743 993	1 715 000	4 690 900	7 143 250	24 642 002
Corporate Services	-	22 713	1 371 307	308 034	400 048	2 000 000	321 645	3 498 982	5 232 999	5 633 000	5 262 500	9 849 772	33 901 000
Financial Services	-	-	4 131	49 810	-	-	1 109	250 000	22 522	35 310	97 919	289 199	750 000
Grand Total	14 318	9 795 209	17 037 792	40 209 946	36 090 900	28 465 038	36 074 457	42 053 378	59 886 371	49 031 361	52 137 504	134 003 591	504 799 865

