



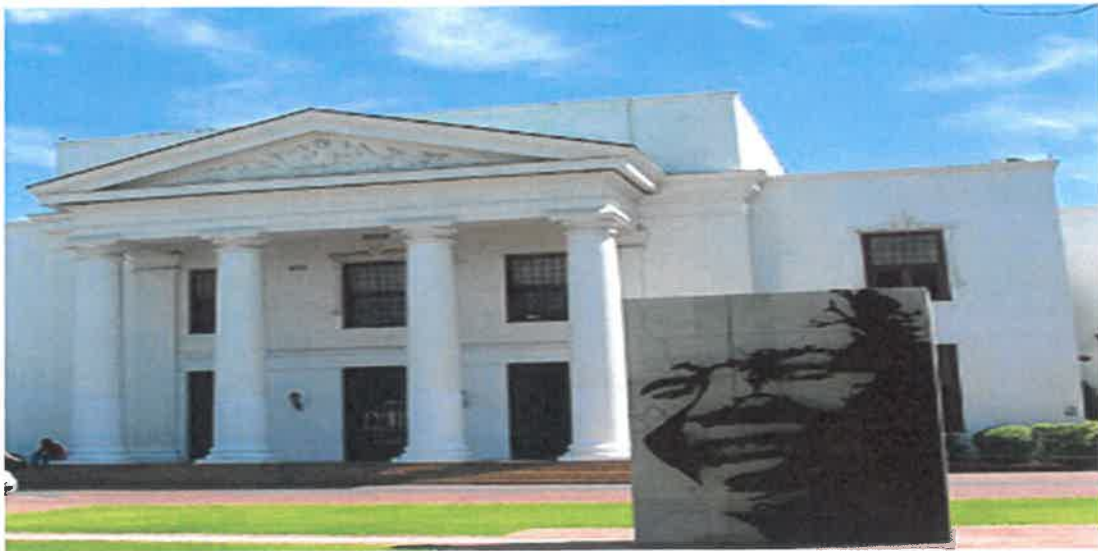
**STELLENBOSCH**

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

# **MONTHLY BUDGET MONITORING REPORT**

## **DECEMBER 2023**



MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**QUALITY CERTIFICATE**

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for December 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 December 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: 15 January 2024

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**Table of Contents**

1. Recommendations ..... 4

2. Executive Summary ..... 5

3. Operating Revenue .....10

4. Operating Expenditure .....15

5. Capital Expenditure .....21

6. Supporting Documentation .....30

Debtors Age Analysis .....30

Creditors Age Analysis .....30

7 Investments .....31

8 Borrowings.....33

9 Allocations and grant receipts and expenditure ..... 34

10 Employee Benefits ..... 38

11 Councillor Allowances and Employee Benefits.....39

12 Projections for the rest of the Financial Year.....40

MONTHLY BUDGET STATEMENT FOR DECEMBER 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 DECEMBER 2023

**2. Executive Summary**

**2.1 Introduction**

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

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

**2.2 Summary of 2023/24 budget progress/implementation**

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

| <b>Detail</b>                    | <b>Capital Expenditure</b> | <b>Operating Expenditure</b> | <b>Operating Revenue</b><br>(excluding capital transfers and contributions) |
|----------------------------------|----------------------------|------------------------------|---|
| Original Budget                  | 504 799 865                | 2 258 348 868                | 2 284 927 328   |
| Adjustment Budget                | 561 998 374                | 2 397 743 562                | 2 284 701 093   |
| Plan to Date (SDBIP)             | 219 590 731                | 1 022 264 213                | 1 016 320 162   |
| <b>Actual</b>                    | <b>126 244 901</b>         | <b>1 217 514 201</b>         | <b>1 180 894 415</b>  |
| Variance to SDBIP                | (93 345 830)               | 195 249 988                  | 164 574 253   |
| Year to date % Variance to SDBIP | <b>-42,51%</b>             | <b>19,10%</b>                | <b>16,19%</b>   |

Disclaimer: At the time of reporting, the salaries for October, November and December had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**Monthly Budget Statements**

**Table C1: Monthly Budget Statement Summary**

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M06 December

| Description  | 2022/23          | Budget Year 2023/24 |                   |                    |                    |                    |                     |                 |                    |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|  | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly Actual     | YearTD Actual      | YearTD Budget      | YTD Variance        | YTD Variance %  | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | 452 019          | 473 589             | 473 589           | 34 518             | 278 539            | 284 831            | (6 292)             | -2%             | 473 589            |
| Service charges  | 1 138 698        | 1 315 591           | 1 315 591         | 102 165            | 640 279            | 523 850            | 116 429             | 22%             | 1 315 591          |
| Investment revenue   | 42 250           | 41 193              | 41 193            | 4 712              | 28 744             | 20 596             | 8 148               | 40%             | 41 193             |
| Transfers and subsidies - Operational                                | 211 107          | 240 911             | 240 684           | 55 571             | 141 320            | 101 213            | 40 106              | 40%             | 240 684            |
| Other own revenue  | 257 943          | 213 644             | 213 644           | 14 136             | 92 013             | 85 829             | 6 184               | 7%              | 213 644            |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2 102 017</b> | <b>2 284 927</b>    | <b>2 284 701</b>  | <b>211 102</b>     | <b>1 180 894</b>   | <b>1 016 320</b>   | <b>164 574</b>      | <b>16%</b>      | <b>2 284 701</b>   |
| Employee costs   | 542 779          | 617 694             | 618 622           | 0                  | 141 273            | 311 618            | (170 345)           | -55%            | 618 622            |
| Remuneration of Councillors  | 22 765           | 22 097              | 22 097            | -                  | 3 538              | 11 048             | (7 510)             | -68%            | 22 097             |
| Depreciation and amortisation  | 233 295          | 220 283             | 220 283           | -                  | 82 656             | 108 963            | (26 307)            | -24%            | 220 283            |
| Interest   | 59 928           | 59 688              | 59 688            | 25 147             | 25 147             | 29 844             | (4 697)             | -16%            | 59 688             |
| Inventory consumed and bulk purchases                                | 608 174          | 736 842             | 734 559           | 43 259             | 315 168            | 279 305            | 35 863              | 13%             | 734 559            |
| Transfers and subsidies  | 17 758           | 20 636              | 19 799            | 389                | 10 936             | 9 685              | 1 251               | 13%             | 19 799             |
| Other expenditure  | 468 931          | 581 109             | 584 575           | 22 153             | 158 905            | 144 470            | 14 435              | 10%             | 584 575            |
| <b>Total Expenditure</b>   | <b>1 953 631</b> | <b>2 258 349</b>    | <b>2 259 623</b>  | <b>90 949</b>      | <b>737 623</b>     | <b>894 933</b>     | <b>(157 310)</b>    | <b>-18%</b>     | <b>2 259 623</b>   |
| <b>Surplus/(Deficit)</b>   | <b>148 386</b>   | <b>26 578</b>       | <b>25 078</b>     | <b>120 153</b>     | <b>443 271</b>     | <b>121 387</b>     | <b>321 885</b>      | <b>265%</b>     | <b>25 078</b>      |
| Transfers and subsidies - capital (monetary allocations)             | 100 312          | 103 856             | 113 042           | 5 618              | 36 620             | 5 944              | 30 676              | 516%            | 113 042            |
| Transfers and subsidies - capital (in-kind)                          | 23               | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>248 721</b>   | <b>130 434</b>      | <b>138 121</b>    | <b>125 771</b>     | <b>479 891</b>     | <b>127 331</b>     | <b>352 560</b>      | <b>277%</b>     | <b>138 121</b>     |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>248 721</b>   | <b>130 434</b>      | <b>138 121</b>    | <b>125 771</b>     | <b>479 891</b>     | <b>127 331</b>     | <b>352 560</b>      | <b>277%</b>     | <b>138 121</b>     |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>321 989</b>   | <b>504 800</b>      | <b>561 998</b>    | <b>42 301</b>      | <b>126 245</b>     | <b>219 591</b>     | <b>(93 346)</b>     | <b>-43%</b>     | <b>561 998</b>     |
| Capital transfers recognised   | 116 751          | 127 974             | 140 888           | 9 735              | 43 217             | 55 114             | (11 896)            | -22%            | 140 888            |
| Borrowing  | 84 534           | 200 000             | 210 901           | 24 307             | 50 671             | 105 621            | (54 950)            | -52%            | 210 901            |
| Internally generated funds   | 120 704          | 176 826             | 210 209           | 8 259              | 32 357             | 58 856             | (26 499)            | -45%            | 210 209            |
| <b>Total sources of capital funds</b>                                | <b>321 989</b>   | <b>504 800</b>      | <b>561 998</b>    | <b>42 301</b>      | <b>126 245</b>     | <b>219 591</b>     | <b>(93 346)</b>     | <b>-43%</b>     | <b>561 998</b>     |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 928 958          | 812 698             | 899 023           |                    | 1 419 694          |                    |                     |                 | 899 023            |
| Total non current assets   | 6 076 270        | 6 443 332           | 6 411 862         |                    | 6 118 322          |                    |                     |                 | 6 411 862          |
| Total current liabilities  | 489 517          | 448 318             | 482 155           |                    | 526 853            |                    |                     |                 | 482 155            |
| Total non current liabilities  | 734 220          | 1 059 662           | 904 523           |                    | 734 223            |                    |                     |                 | 904 523            |
| <b>Community wealth/Equity</b>                                       | <b>5 794 809</b> | <b>5 748 050</b>    | <b>5 924 206</b>  |                    | <b>6 151 923</b>   |                    |                     |                 | <b>5 924 206</b>   |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 2 557 246        | 428 518             | 428 057           | 161 659            | 890 337            | 264 097            | (626 240)           | -237%           | 2 342 661          |
| Net cash from (used) investing                                       | (300 074)        | (576 970)           | (642 535)         | (48 441)           | (173 221)          | 252 586            | 425 807             | 169%            | 642 535            |
| Net cash from (used) financing                                       | -                | 200 000             | 200 000           | -                  | -                  | -                  | -                   | -               | 200 000            |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>2 700 573</b> | <b>484 189</b>      | <b>567 725</b>    | <b>-</b>           | <b>1 595 370</b>   | <b>1 098 887</b>   | <b>(496 483)</b>    | <b>-45%</b>     | <b>4 063 449</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   | 99 509           | 8 652               | 10 222            | 343 945            | -                  | -                  | -                   | -               | 462 328            |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 21 268           | -                   | -                 | -                  | -                  | -                  | -                   | -               | 21 268             |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

| Description                                | Ref | 2022/23          |                  | Budget Year 2023/24 |                |                  |                  |                  |                |                    |
|--|-----|------------------|------------------|---------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
|  |     | Audited Outcome  | Original Budget  | Adjusted Budget     | Monthly Actual | YearTD Actual    | YearTD Budget    | YTD Variance     | YTD Variance % | Full Year Forecast |
| <b>R thousands</b>                         | 1   |                  |                  |                     |                |                  |                  |                  |                |                    |
| <b>Revenue - Functional</b>                |     |                  |                  |                     |                |                  |                  |                  |                |                    |
| <i>Governance and administration</i>       |     | 585 336          | 607 693          | 602 310             | 61 485         | 367 366          | 348 442          | 18 924           | 5%             | 602 310            |
| Executive and council                      |     | 624              | 1 205            | 1 205               | 36             | 372              | 500              | (127)            | -26%           | 1 205              |
| Finance and administration                 |     | 584 162          | 606 488          | 601 106             | 61 450         | 366 994          | 347 943          | 19 051           | 5%             | 601 106            |
| Internal audit                             |     | 550              | -                | -                   | -              | -                | -                | -                | -              | -                  |
| <i>Community and public safety</i>         |     | 197 351          | 179 869          | 184 398             | 1 326          | 48 898           | 74 490           | (25 592)         | -34%           | 184 398            |
| Community and social services              |     | 23 288           | 14 918           | 19 258              | 501            | 4 711            | 4 645            | 66               | 1%             | 19 258             |
| Sport and recreation                       |     | 1 073            | 1 242            | 1 242               | 1              | 101              | 335              | (233)            | -70%           | 1 242              |
| Public safety                              |     | 162 526          | 147 892          | 147 892             | 280            | 39 595           | 62 335           | (22 739)         | -36%           | 147 892            |
| Housing                                    |     | 10 464           | 15 817           | 16 006              | 543            | 4 490            | 7 175            | (2 685)          | -37%           | 16 006             |
| Health                                     |     | -                | -                | -                   | -              | -                | -                | -                | -              | -                  |
| <i>Economic and environmental services</i> |     | 105 522          | 113 925          | 114 891             | 7 148          | 39 927           | 5 170            | 34 757           | 672%           | 114 891            |
| Planning and development                   |     | 94 388           | 106 375          | 107 607             | 6 100          | 33 606           | 4 999            | 28 607           | 572%           | 107 607            |
| Road transport                             |     | 10 012           | 6 826            | 6 559               | 1 045          | 6 211            | 93               | 6 118            | 6588%          | 6 559              |
| Environmental protection                   |     | 1 121            | 725              | 725                 | 4              | 110              | 78               | 32               | 41%            | 725                |
| <i>Trading services</i>                    |     | 1 314 143        | 1 487 296        | 1 496 144           | 146 761        | 761 323          | 594 162          | 167 161          | 28%            | 1 496 144          |
| Energy sources                             |     | 858 023          | 979 174          | 1 017 968           | 85 657         | 495 381          | 378 981          | 116 401          | 31%            | 1 017 968          |
| Water management                           |     | 174 310          | 196 564          | 209 137             | 18 825         | 85 950           | 93 112           | (7 162)          | -8%            | 209 137            |
| Waste water management                     |     | 151 046          | 160 222          | 136 276             | 23 089         | 96 504           | 64 379           | 32 124           | 50%            | 136 276            |
| Waste management                           |     | 130 764          | 151 336          | 132 763             | 19 190         | 83 488           | 57 690           | 25 798           | 45%            | 132 763            |
| <i>Other</i>                               | 4   | -                | -                | -                   | -              | -                | -                | -                | -              | -                  |
| <b>Total Revenue - Functional</b>          | 2   | <b>2 202 352</b> | <b>2 388 783</b> | <b>2 397 744</b>    | <b>216 720</b> | <b>1 217 514</b> | <b>1 022 264</b> | <b>195 250</b>   | <b>19%</b>     | <b>2 397 744</b>   |
| <b>Expenditure - Functional</b>            |     |                  |                  |                     |                |                  |                  |                  |                |                    |
| <i>Governance and administration</i>       |     | 279 354          | 362 614          | 362 805             | 7 593          | 92 126           | 147 794          | (55 668)         | -38%           | 362 805            |
| Executive and council                      |     | 39 253           | 42 363           | 42 613              | 461            | 7 434            | 19 359           | (11 926)         | -62%           | 42 613             |
| Finance and administration                 |     | 226 666          | 314 447          | 314 388             | 7 111          | 82 997           | 125 961          | (42 965)         | -34%           | 314 388            |
| Internal audit                             |     | 13 434           | 5 804            | 5 804               | 21             | 1 696            | 2 474            | (778)            | -31%           | 5 804              |
| <i>Community and public safety</i>         |     | 482 675          | 433 048          | 432 221             | 6 589          | 113 107          | 155 916          | (42 808)         | -27%           | 432 221            |
| Community and social services              |     | 43 151           | 52 702           | 52 702              | 508            | 14 560           | 23 586           | (9 026)          | -38%           | 52 702             |
| Sport and recreation                       |     | 55 283           | 81 085           | 80 205              | 354            | 15 276           | 34 588           | (19 313)         | -56%           | 80 205             |
| Public safety                              |     | 345 733          | 268 165          | 268 218             | 3 784          | 72 769           | 84 801           | (12 032)         | -14%           | 268 218            |
| Housing                                    |     | 38 508           | 31 096           | 31 096              | 1 944          | 10 502           | 12 940           | (2 438)          | -19%           | 31 096             |
| Health                                     |     | -                | -                | -                   | -              | -                | -                | -                | -              | -                  |
| <i>Economic and environmental services</i> |     | 156 428          | 220 371          | 220 548             | 3 401          | 47 427           | 99 580           | (52 153)         | -52%           | 220 548            |
| Planning and development                   |     | 74 847           | 98 596           | 98 446              | 1 403          | 22 647           | 45 089           | (22 442)         | -50%           | 98 446             |
| Road transport                             |     | 65 219           | 103 690          | 103 190             | 1 510          | 20 190           | 47 473           | (27 283)         | -57%           | 103 190            |
| Environmental protection                   |     | 16 362           | 18 085           | 18 912              | 488            | 4 590            | 7 018            | (2 429)          | -35%           | 18 912             |
| <i>Trading services</i>                    |     | 1 035 174        | 1 242 315        | 1 244 048           | 73 366         | 484 962          | 491 643          | (6 681)          | -1%            | 1 244 048          |
| Energy sources                             |     | 649 872          | 768 674          | 768 840             | 46 906         | 325 187          | 305 592          | 19 595           | 6%             | 768 840            |
| Water management                           |     | 140 084          | 146 032          | 142 302             | 8 693          | 48 539           | 52 210           | (3 671)          | -7%            | 142 302            |
| Waste water management                     |     | 171 976          | 176 993          | 182 558             | 15 911         | 68 442           | 83 441           | (14 999)         | -18%           | 182 558            |
| Waste management                           |     | 73 241           | 150 616          | 150 349             | 1 855          | 42 794           | 50 399           | (7 605)          | -15%           | 150 349            |
| <i>Other</i>                               |     | -                | -                | -                   | -              | -                | -                | -                | -              | -                  |
| <b>Total Expenditure - Functional</b>      | 3   | <b>1 953 631</b> | <b>2 258 349</b> | <b>2 259 623</b>    | <b>90 949</b>  | <b>737 623</b>   | <b>894 933</b>   | <b>(157 310)</b> | <b>-18%</b>    | <b>2 259 623</b>   |
| <b>Surplus/ (Deficit) for the year</b>     |     | <b>248 721</b>   | <b>130 434</b>   | <b>138 121</b>      | <b>125 771</b> | <b>479 891</b>   | <b>127 331</b>   | <b>352 560</b>   | <b>277%</b>    | <b>138 121</b>     |

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

**MONTHLY BUDGET STATEMENT FOR DECEMBER 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) - M06 December**

| Vote Description                           | Ref | Budget Year 2023/24           |                    |                    |                   |                  |                  |                  |                      |                       |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|----------------------|-----------------------|
|  |     | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>Actual | YearTD Actual    | YearTD Budget    | YTD<br>Variance  | YTD<br>Variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>                         |     |                               |                    |                    |                   |                  |                  |                  |                      |                       |
| <b>Revenue by Vote</b>                     | 1   |                               |                    |                    |                   |                  |                  |                  |                      |                       |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |     | 550                           | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |     | 20 629                        | 26 357             | 26 547             | 1 011             | 9 223            | 11 779           | (2 556)          | -21,7%               | 26 547                |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 1 406 076                     | 1 589 956          | 1 599 770          | 153 437           | 796 408          | 594 651          | 201 757          | 33,9%                | 1 599 770             |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 190 311                       | 164 777            | 169 116            | 786               | 44 518           | 67 392           | (22 875)         | -33,9%               | 169 116               |
| Vote 5 - CORPORATE SERVICES                |     | 11 557                        | 10 179             | 10 219             | 606               | 3 970            | 3 866            | 103              | 2,7%                 | 10 219                |
| Vote 6 - FINANCIAL SERVICES                |     | 573 229                       | 597 514            | 592 091            | 60 879            | 363 396          | 344 576          | 18 820           | 5,5%                 | 592 091               |
| Vote 7 - [NAME OF VOTE 7]                  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 8 - [NAME OF VOTE 8]                  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 9 - [NAME OF VOTE 9]                  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 10 - [NAME OF VOTE 10]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 11 - [NAME OF VOTE 11]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 12 - [NAME OF VOTE 12]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 13 - [NAME OF VOTE 13]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 14 - [NAME OF VOTE 14]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| Vote 15 - [NAME OF VOTE 15]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| <b>Total Revenue by Vote</b>               | 2   | <b>2 202 352</b>              | <b>2 388 783</b>   | <b>2 397 744</b>   | <b>216 720</b>    | <b>1 217 514</b> | <b>1 022 264</b> | <b>195 250</b>   | <b>19,1%</b>         | <b>2 397 744</b>      |
| <b>Expenditure by Vote</b>                 | 1   |                               |                    |                    |                   |                  |                  |                  |                      |                       |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |     | 25 844                        | 17 841             | 17 841             | 54                | 5 043            | 7 516            | (2 473)          | -32,9%               | 17 841                |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |     | 78 814                        | 93 403             | 93 403             | 3 146             | 28 778           | 42 315           | (13 538)         | -32,0%               | 93 403                |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 1 160 770                     | 1 366 656          | 1 367 889          | 74 889            | 515 869          | 547 967          | (32 098)         | -5,9%                | 1 367 889             |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 429 596                       | 422 903            | 422 903            | 5 123             | 95 826           | 154 804          | (58 978)         | -38,1%               | 422 903               |
| Vote 5 - CORPORATE SERVICES                |     | 165 702                       | 234 757            | 234 397            | 2 317             | 51 693           | 86 125           | (34 433)         | -40,0%               | 234 397               |
| Vote 6 - FINANCIAL SERVICES                |     | 92 906                        | 122 789            | 122 789            | 5 243             | 40 133           | 56 106           | (15 973)         | -28,5%               | 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]                |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| <b>Total Expenditure by Vote</b>           | 2   | <b>1 953 631</b>              | <b>2 258 349</b>   | <b>2 259 223</b>   | <b>90 772</b>     | <b>737 341</b>   | <b>894 833</b>   | <b>(157 492)</b> | <b>-17,6%</b>        | <b>2 259 223</b>      |
| <b>Surplus/ (Deficit) for the year</b>     | 2   | <b>248 721</b>                | <b>130 434</b>     | <b>138 521</b>     | <b>125 948</b>    | <b>480 173</b>   | <b>127 431</b>   | <b>352 742</b>   | <b>276,8%</b>        | <b>138 521</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 DECEMBER 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

| Description  | Ref | Budget Year 2023/24           |                    |                    |                   |                  |                  |                  |                      |                    |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|----------------------|--------------------|
|  |     | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>Actual | YearTD Actual    | YearTD Budget    | YTD<br>Variance  | YTD<br>Variance<br>% | Full Year Forecast |
| <b>R thousands</b>   |     |                               |                    |                    |                   |                  |                  |                  |                      |                    |
| <b>Revenue</b>   |     |                               |                    |                    |                   |                  |                  |                  |                      |                    |
| Exchange Revenue   |     | 1 287 586                     | 1 435 565          | 1 435 565          | 120 643           | 726 514          | 573 918          | 152 596          | 27%                  | 1 435 565          |
| Service charges - Electricity  |     | 779 984                       | 913 669            | 913 669            | 68 183            | 451 885          | 335 279          | 116 606          | 35%                  | 913 669            |
| Service charges - Water  |     | 162 138                       | 185 622            | 185 622            | 17 453            | 77 293           | 84 150           | (6 856)          | -8%                  | 185 622            |
| Service charges - Waste Water Management                             |     | 106 739                       | 108 647            | 108 647            | 9 240             | 58 589           | 54 594           | 3 996            | 7%                   | 108 647            |
| Service charges - Waste management                                   |     | 89 837                        | 107 654            | 107 654            | 7 289             | 52 511           | 49 828           | 2 683            | 5%                   | 107 654            |
| Sale of Goods and Rendering of Services                              |     | 21 698                        | 22 190             | 22 190             | 1 073             | 10 535           | 9 768            | 767              | 8%                   | 22 190             |
| Agency services  |     | 3 438                         | 3 358              | 3 358              | 38                | 1 572            | 1 474            | 98               | 7%                   | 3 358              |
| Interest   |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Interest earned from Receivables                                     |     | 16 467                        | 15 413             | 15 413             | 1 780             | 10 329           | 6 845            | 3 484            | 51%                  | 15 413             |
| Interest earned from Current and Non Current Assets                  |     | 42 250                        | 41 193             | 41 193             | 4 712             | 28 744           | 20 596           | 8 148            | 40%                  | 41 193             |
| Dividends  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Rent on Land   |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Rental from Fixed Assets   |     | 12 373                        | 10 604             | 10 604             | 644               | 4 303            | 4 540            | (237)            | -5%                  | 10 604             |
| Licence and permits  |     | 8 408                         | 7 872              | 7 872              | 266               | 3 747            | 3 884            | (136)            | -4%                  | 7 872              |
| Operational Revenue  |     | 44 254                        | 19 346             | 19 346             | 9 966             | 27 004           | 2 961            | 24 044           | 812%                 | 19 346             |
| Non-Exchange Revenue   |     | 814 431                       | 849 362            | 849 136            | 90 459            | 454 390          | 442 402          | 11 978           | 3%                   | 849 136            |
| Property rates   |     | 452 019                       | 473 589            | 473 589            | 34 518            | 278 539          | 284 831          | (6 292)          | -2%                  | 473 589            |
| Surcharges and Taxes   |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Fines, penalties and forfeits  |     | 146 658                       | 131 570            | 131 570            | 27                | 32 437           | 54 763           | (22 327)         | -41%                 | 131 570            |
| Licence and permits  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Transfer and subsidies - Operational                                 |     | 211 107                       | 240 911            | 240 684            | 55 571            | 141 320          | 101 213          | 40 106           | 40%                  | 240 684            |
| Interest   |     | 3 418                         | 3 293              | 3 293              | 343               | 2 082            | 1 594            | 488              | 31%                  | 3 293              |
| Fuel Levy  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Operational Revenue  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Gains on disposal of Assets  |     | 1 084                         | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Other Gains  |     | 145                           | -                  | -                  | -                 | 3                | -                | 3                | -                    | -                  |
| Discontinued Operations  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b> |     | <b>2 102 017</b>              | <b>2 284 927</b>   | <b>2 284 701</b>   | <b>211 102</b>    | <b>1 180 894</b> | <b>1 016 320</b> | <b>164 574</b>   | <b>16%</b>           | <b>2 284 701</b>   |
| <b>Expenditure By Type</b>   |     |                               |                    |                    |                   |                  |                  |                  |                      |                    |
| Employee related costs   |     | 542 779                       | 617 694            | 618 622            | 0                 | 141 273          | 311 618          | (170 345)        | -55%                 | 618 622            |
| Remuneration of councillors  |     | 22 765                        | 22 097             | 22 097             | -                 | 3 538            | 11 048           | (7 510)          | -68%                 | 22 097             |
| Bulk purchases - electricity   |     | 521 012                       | 636 393            | 636 393            | 41 956            | 281 960          | 252 243          | 29 717           | 12%                  | 636 393            |
| Inventory consumed   |     | 87 162                        | 100 449            | 98 166             | 1 304             | 33 208           | 27 062           | 6 146            | 23%                  | 98 166             |
| Debt impairment  |     | 75 205                        | 16 684             | 16 684             | -                 | -                | -                | -                | -                    | 16 684             |
| Depreciation and amortisation  |     | 233 295                       | 220 283            | 220 283            | -                 | 82 656           | 108 963          | (26 307)         | -24%                 | 220 283            |
| Interest   |     | 59 928                        | 59 688             | 59 688             | 25 147            | 25 147           | 29 844           | (4 697)          | -16%                 | 59 688             |
| Contracted services  |     | 228 438                       | 288 868            | 290 895            | 14 630            | 92 918           | 83 322           | 9 596            | 12%                  | 290 895            |
| Transfers and subsidies  |     | 17 758                        | 20 636             | 19 799             | 389               | 10 936           | 9 685            | 1 251            | 13%                  | 19 799             |
| Irrecoverable debts written off                                      |     | 91 946                        | 94 958             | 94 958             | 3                 | 31               | 355              | (325)            | -91%                 | 94 958             |
| Operational costs  |     | 71 085                        | 180 599            | 182 037            | 7 520             | 65 956           | 60 793           | 5 164            | 8%                   | 182 037            |
| Losses on Disposal of Assets   |     | 1 723                         | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Other Losses   |     | 534                           | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| <b>Total Expenditure</b>   |     | <b>1 953 631</b>              | <b>2 258 349</b>   | <b>2 259 623</b>   | <b>90 949</b>     | <b>737 623</b>   | <b>894 933</b>   | <b>(157 310)</b> | <b>-18%</b>          | <b>2 259 623</b>   |
| <b>Surplus/(Deficit)</b>   |     | <b>148 386</b>                | <b>26 578</b>      | <b>25 078</b>      | <b>120 153</b>    | <b>443 271</b>   | <b>121 387</b>   | <b>321 885</b>   | <b>0</b>             | <b>25 078</b>      |
| Transfers and subsidies - capital (monetary allocations)             |     | 100 312                       | 103 856            | 113 042            | 5 618             | 36 620           | 5 944            | 30 676           | 0                    | 113 042            |
| Transfers and subsidies - capital (in-kind)                          |     | 23                            | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> |     | <b>248 721</b>                | <b>130 434</b>     | <b>138 121</b>     | <b>125 771</b>    | <b>479 891</b>   | <b>127 331</b>   |                  |                      | <b>138 121</b>     |
| Income Tax   |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| <b>Surplus/(Deficit) after Income tax</b>                            |     | <b>248 721</b>                | <b>130 434</b>     | <b>138 121</b>     | <b>125 771</b>    | <b>479 891</b>   | <b>127 331</b>   |                  |                      | <b>138 121</b>     |
| Share of Surplus/Deficit attributable to Joint Venture               |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Share of Surplus/Deficit attributable to Minorities                  |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>                |     | <b>248 721</b>                | <b>130 434</b>     | <b>138 121</b>     | <b>125 771</b>    | <b>479 891</b>   | <b>127 331</b>   |                  |                      | <b>138 121</b>     |
| Share of Surplus/Deficit attributable to Associate                   |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| Intercompany/Parent subsidiary transactions                          |     | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               |     | <b>248 721</b>                | <b>130 434</b>     | <b>138 121</b>     | <b>125 771</b>    | <b>479 891</b>   | <b>127 331</b>   |                  |                      | <b>138 121</b>     |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**3. Operating Revenue**

The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 31 December 2023. It should be noted that the figures relate to billed revenue and not cash collected.

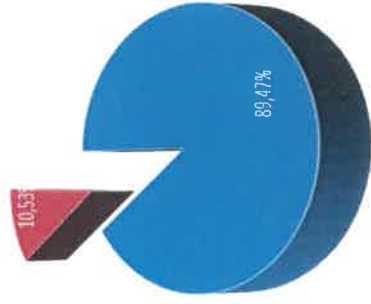
**Operating Revenue by Source:**

| Budget Year 2023/24  |                      |                      |                      |                      |                        |              |                    |                    |                    |                |
|--|----------------------|----------------------|----------------------|----------------------|------------------------|--------------|--------------------|--------------------|--------------------|----------------|
| R thousand   | Original Budget      | Adjusted Budget      | YearTD actual        | YearTD budget        | YTD variance           | YTD variance | Monthly budget     | Monthly actual     | MTD variance       | MTD variance % |
| <b>Exchange Revenue</b>  |                      |                      |                      |                      |                        |              |                    |                    |                    |                |
| Service charges - Electricity  | 913 669 187          | 913 669 187          | 451 885 003          | 335 279 035          | -116 605 968           | -35%         | 42 456 843         | 68 182 831         | -25 725 988        | -60,59%        |
| Service charges - Water  | 185 621 843          | 185 621 843          | 77 293 407           | 84 149 626           | 6 856 219              | 8%           | 16 934 664         | 17 453 052         | -518 388           | -3,06%         |
| Service charges - Waste Water Management                             | 108 646 667          | 108 646 667          | 58 589 475           | 54 593 730           | -3 995 745             | -7%          | 8 369 297          | 9 240 081          | -870 784           | -10,40%        |
| Service charges - Waste Management                                   | 107 653 574          | 107 653 574          | 52 510 964           | 49 827 957           | -2 683 007             | -5%          | 6 889 598          | 7 289 119          | -399 521           | -5,80%         |
| Sale of Goods and Rendering of Services                              | 22 189 670           | 22 189 670           | 10 535 340           | 9 767 950            | -767 390               | -8%          | 789 049            | 1 072 504          | -283 455           | -35,92%        |
| Agency services  | 3 357 697            | 3 357 697            | 1 572 460            | 1 474 432            | -98 028                | -7%          | 175 329            | 37 623             | 137 706            | 78,54%         |
| Interest earned from Receivables                                     | 15 412 628           | 15 412 628           | 10 329 097           | 6 845 397            | -3 483 700             | -51%         | 1 298 334          | 1 779 949          | -481 615           | -37,09%        |
| Interest earned from Current and Non Current Assets                  | 41 192 661           | 41 192 661           | 28 744 224           | 20 596 332           | -8 147 892             | -40%         | 3 432 722          | 4 712 100          | -1 279 378         | -37,27%        |
| Rental from Fixed Assets   | 10 603 901           | 10 603 901           | 4 303 052            | 4 539 712            | 236 660                | 5%           | 717 247            | 644 169            | 73 078             | 10,19%         |
| Licence and permits  | 7 871 599            | 7 871 599            | 3 747 311            | 3 883 716            | 136 405                | 4%           | 355 726            | 266 059            | 89 667             | 25,21%         |
| Operational Revenue  | 19 345 609           | 19 345 609           | 27 004 094           | 2 960 577            | -24 043 517            | -812%        | 329 263            | 9 965 751          | -9 636 488         | -2926,68%      |
| <b>Non-Exchange Revenue</b>  |                      |                      |                      |                      |                        |              |                    |                    |                    |                |
| Property rates   | 473 588 918          | 473 588 918          | 278 539 092          | 284 830 849          | 6 291 757              | 2%           | 30 255 436         | 34 518 148         | -4 262 712         | -14,09%        |
| Surcharges and Taxes   | -                    | -                    | -                    | -                    | -                      | 0%           | -                  | -                  | -                  | 0,00%          |
| Fines, penalties and forfeits  | 131 570 078          | 131 570 078          | 32 436 574           | 54 763 398           | 22 326 824             | 41%          | 12 280 905         | 26 515             | 12 254 390         | 99,78%         |
| Licences or permits  | -                    | -                    | -                    | -                    | -                      | 0%           | -                  | -                  | -                  | 0,00%          |
| Transfer and subsidies - Operational                                 | 240 910 500          | 240 684 265          | 141 319 521          | 101 213 467          | -40 106 054            | -40%         | 16 029 632         | 55 570 739         | -39 541 107        | -246,68%       |
| Interest   | 3 292 796            | 3 292 796            | 2 081 926            | 1 593 984            | -487 942               | -31%         | 314 296            | 343 126            | -28 830            | -9,17%         |
| Other Gains  | -                    | -                    | 2 874,81             | -                    | -2 874,81              | 0%           | -                  | -                  | -                  | 0,00%          |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>2 284 927 328</b> | <b>2 284 701 093</b> | <b>1 180 894 415</b> | <b>1 016 320 162</b> | <b>-164 574 253,27</b> | <b>-16%</b>  | <b>140 628 341</b> | <b>211 101 767</b> | <b>-70 473 426</b> | <b>-50,11%</b> |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

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

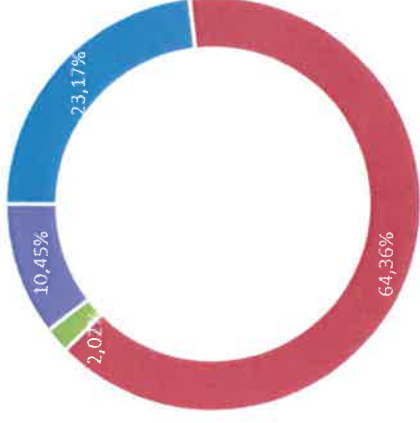
Funding of the operating budget



■ Own Revenue ■ Grants

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

Composition of own revenue



■ Property Rates ■ Service charges ■ Investment revenue ■ Other revenue

## MONTHLY BUDGET STATEMENT FOR DECEMBER 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, however, some consumers applied to have their property rates and service charges for sanitation and refuse to be billed annually. In the current financial year less, consumers applied to be billed annually compared to previous financial years. Although it has resulted in an underperformance of R6 291 757, the budgeted revenue for the financial year is still attainable.

##### **3.2 Service charges - electricity revenue**

The municipality has billed R116 605 968 more electricity charges than initially anticipated. The over performance is due to a relief from prolonged load shedding outages and an increase in demand. Considering the consumption over the past 6 months of the current financial year, the actual electricity revenue billed over the past 3 financial years as well as the tariff increase of 17.61%, the current budget of R913 669 167 is deemed attainable. It is recommended that the budget not be adjusted during the Mid-year adjustment process.

##### **3.3 Service charges - water revenue**

The municipality has billed R6 856 219 less water charges than initially anticipated. The underbilling in water revenue is a result of a decrease in consumption. Considering the monthly average billing (R12 882 235) as well as the tariff increase of 6.0%, the current budget of R176 782 707 is deemed unattainable. It is recommended that the budget be reduced with approximately R13 755 346 during the Mid-year adjustment budget process.

##### **3.4 Service charges - Waste Water Management**

The municipality has billed R3 995 745 more sanitation charges than initially anticipated. The largest over performances were noted for general sanitation charges (R2 189 931) and Industrial wastewater (R1 234 967). Considering the consumption over the past 6 months of the current financial year (average: R9 764 913), the annual consumption over the past 3 financial years (R100 554 518) as well as the tariff increase of 6.5%, the current budget of R108 646 667 is deemed insufficient. It is recommended that the budget be increased with approximately R5 030 768 during the Mid-year adjustment budget process.

### **3.5 Service charges - Refuse revenue**

The municipality has billed R2 683 007 more refuse charges than initially anticipated. Considering the average billings over the past 6 months of the current financial year (R8 751 827), as well as the tariff increase of 9.10%, the current budget of R94 971 363 is deemed attainable. It is recommended that the budget not be adjusted during the mid-year adjustment process.

### **3.6 Interest Earned- External Investments**

An over performance was noted for interest earned on external investments to the amount of R8 147 892. The variance is mainly attributed to increases in the interest rates in the past few years and the municipality has also invested additional funds. Considering the monthly average over the past 6 months (R4 790 704) it is recommended that the budget be increased with R2 974 857 during the Mid-year adjustment process.

### **3.7 Interest earned – outstanding debtors**

An over performance was noted for the interest earned on outstanding debtors. This is due to the increases in the prime interest rate and the overall increase in debt. Considering the monthly average over the past 6 months (R1 721 516), the current budget of R15 412 628 is insufficient. It is recommended that the budget be increased with R1 911 089 during the Mid-year adjustment budget process.

### **3.8 Licences and permits**

An under performance is noted for licences and permits to the amount of R136 405. The underperformance is due to less licences and permit renewals as well as less accompanying applications being received than initially anticipated. Considering the actuals generated over the past 3 financial years (average: R7 675 689) and a monthly average over the past 6 months of the current financial year (R624 552), the current budget of R7 871 599 is deemed as attainable. No adjustment to the budget is recommended during the Mid-year adjustment budget process.

### **3.9 Rental of facilities and equipment**

An under performance is noted for the Rental of facilities and equipment to the amount of R236 660. Considering the average of the actuals generated over the past three (3) financial years amounting to R11 850 241 and the average monthly revenue (R717 175), the current budget of R10 603 901 is deemed insufficient due to the annual levies that must still be billed. It is recommended that the budget be increased by R2 974 857 during the mid-year adjustment process.

### **3.10 Operational Revenue**

An over performance is noted for other revenue to the amount of R24 043 517, this is due to an increase in Development Charges. Considering the actual revenue in the first half of the financial year which amounted to R27 004 094 with a monthly average of R4 500 682, it is recommended that the budget be increased by R28 198 774 during the Mid-year adjustment budget process.

### **3.11 Fines, penalties, and forfeits**

An underperformance was noted to the amount of R22 326 824. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system. It should be noted that no journal was processed during November and December 2023 and will reflect in the next reporting period. The budget is deemed to be insufficient. It is recommended that the budget be increased by R23 966 884 during the mid-year adjustment process.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**4. Operating Expenditure**

The following table shows the actual operating expenditure for each Directorate against that planned in the SDBIP on 31 December 2023.

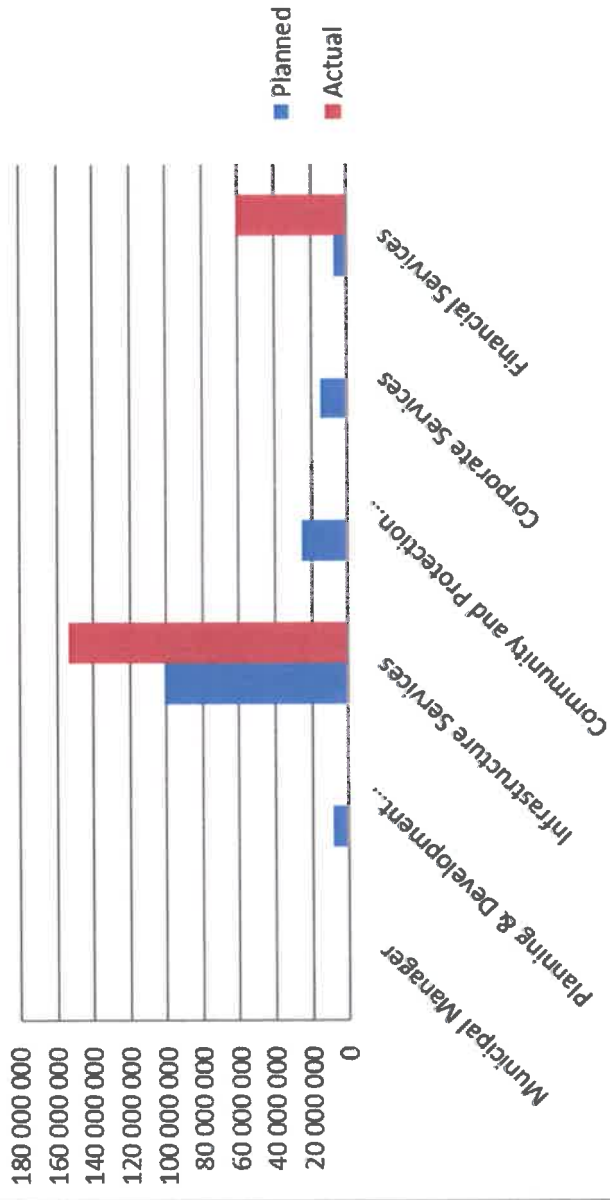
**Operating Expenditure (Per Directorate):**

| Directorate                       | Original Budget      | Adjusted Budget      | Year To Date         |                      | December 2023      |                    | December Variance (Actual - Plan) | Variance % |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--------------------|-----------------------------------|------------|
|                                   |                      |                      | Planned              | Actuals              | Planned            | Actuals            |                                   |            |
| Municipal Manager                 | 17 841 031           | 0                    | 0                    | 0                    | 1 114 091          | 0                  | (1 114 091)                       | -100%      |
| Planning & Development Services   | 93 402 566           | 26 546 921           | 11 778 689           | 9 222 608            | 8 164 553          | 1 011 386          | (7 153 167)                       | -86%       |
| Infrastructure Services           | 1 366 656 493        | 1 599 769 954        | 594 650 781          | 796 408 036          | 101 170 768        | 153 437 304        | 52 266 536                        | 52%        |
| Community and Protection Services | 422 902 773          | 169 116 208          | 67 392 405           | 44 517 550           | 24 950 998         | 786 268            | (24 164 730)                      | -97%       |
| Corporate Services                | 234 756 698          | 10 219 336           | 3 866 401            | 3 969 654            | 14 328 600         | 605 694            | (13 722 906)                      | -96%       |
| Financial Services                | 122 789 307          | 592 091 143          | 344 575 937          | 363 396 354          | 6 780 701          | 60 879 498         | 54 098 797                        | 798%       |
| <b>TOTALS</b>                     | <b>2 258 348 868</b> | <b>2 397 743 562</b> | <b>1 022 264 213</b> | <b>1 217 514 201</b> | <b>156 509 711</b> | <b>216 720 150</b> | <b>60 210 439</b>                 | <b>38%</b> |

Disclaimer: At the time of reporting, the salaries for October, November and December had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

### Operational Expenditure- December 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 R42 315 095 of the amended budget. The year- to- date actual expenditure incurred amounted to R28 777 566 which resulted in an underperformance of R13 537 529. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R668 875 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the small, medium, and micro enterprises has been advertised and closed on the 22<sup>nd</sup> of November 2023 and it is currently finalising the technical report. The compilation of Economic Intelligence Report (BER) has been completed and will serve at the Bid Adjudication Committee.

### **4.2 Infrastructure Services**

The Infrastructure Services directorate planned to spend R547 967 048 of the amended budget. The year-to-date actual expenditure incurred amounted to R515 869 447 which resulted in an underperformance of R32 097 061. The items that attributed to the underperformance are as follows:

#### **4.2.1 Expenditure: Contracted Services: Contractors: Maintenance of Equipment (Sewerage Network)**

The user department planned to spend R3 934 896 of the amended budget. The year-to-date expenditure incurred amounted to R2 242 731. Orders to the amount of R1 130 413 have been loaded onto the financial system. The user department indicated that they are awaiting payment of work that has already been completed, additional funds will be requested during the mid-year budget as the current budget is insufficient.

#### **4.2.2 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Sewerage Network)**

## MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

The user department planned to spend R5 227 933 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 102 773. Orders to the amount of R2 125 660 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

### **4.2.3 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Human Settlement Development Grant)**

The user department planned to spend R8 690 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that an amendment to the total project balance will be made during the mid-year adjustment budget process.

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

The user department planned to spend R1 931 670 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 122 978. Orders to the amount of R4 370 905 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

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

The user department planned to spend R1 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R405 598. Orders to the amount of R1 309 726 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

### **4.2.6 Expenditure: Inventory Consumed: Materials and Supplies (Traffic Engineering)**

The user department planned to spend R1 417 870 of the amended budget. The year-to-date actual expenditure incurred amounted to R563 719. Orders to the amount of R583 896 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

## **4.3 Community and Protection Services**

The Community and Protection Services directorate planned to spend R154 804 045 of the amended budget. The year-to-date actual expenditure incurred amounted to R95 825 938 which resulted in an underperformance of R58 978 107. The items that attributed to the underperformance are as follows:

**4.3.1 Expenditure: Transfers and Subsidies: Operational: Allocations In-kind: Households: Social Assistance: Social Relief**

The user department planned to spend R1 849 834 of the amended budget. The year-to-date actual expenditure incurred amounted to R354 154. Orders to the amount of R1 851 927 have been loaded onto the financial system. The user department indicated that expenditure is dependent on the frequency of incidents and due to limited storage space to store fire kits, it is not procured in bulk.

**4.3.2 Expenditure: Contracted Services: Contractors: Plants, Flowers, and Other Decorations**

The user department planned to spend R561 299 of the amended budget. The year-to-date actual expenditure incurred amounted to R289 830. The user department indicated that not all the upgrades have been carried out and have been put on hold to commence at a later stage.

**4.3.3 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: SPCA**

The user department planned to spend R1 500 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the grant-in-aid process is currently in progress and applications have been received. The Item will be submitted to the grant-in-aid committee.

**4.4 Corporate Services**

The Corporate Services directorate planned to spend R86 125 262 of the amended budget. The year-to-date actual expenditure incurred amounted to R51 974 610 which resulted in an underperformance of R34 150 652. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R1 534 861 of the amended budget. The year-to-date actual expenditure incurred amounted to R914 350. Orders to the amount of R1 605 730 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

#### **4.4.2 Expenditure: Operational Cost: External Computer Service: Software Licences**

The user department planned to spend R13 429 085 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 238 542. The user department indicated that the licenses will be renewed and paid before the end of June 2024.

#### **4.4.3 Expenditure: Operational Cost: Skills Development Fund Levy**

The user department planned to spend R2 407 263 of the amended budget. No expenditure has been incurred to date. The expenditure is in direct correlation with employee related costs and the municipality is currently experiencing technical issues with regards to the integration of the employee related costs on the financial system, the three months of this quarter have not yet been integrated hence the underperformance.

### **4.5 Financial Services**

The Financial Services directorate planned to spend R56 105 813 of the amended budget. The year-to-date actual expenditure incurred amounted to R40 132 916 which resulted in an underperformance of R15 972 897. The items that attributed to the underperformance are as follows:

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

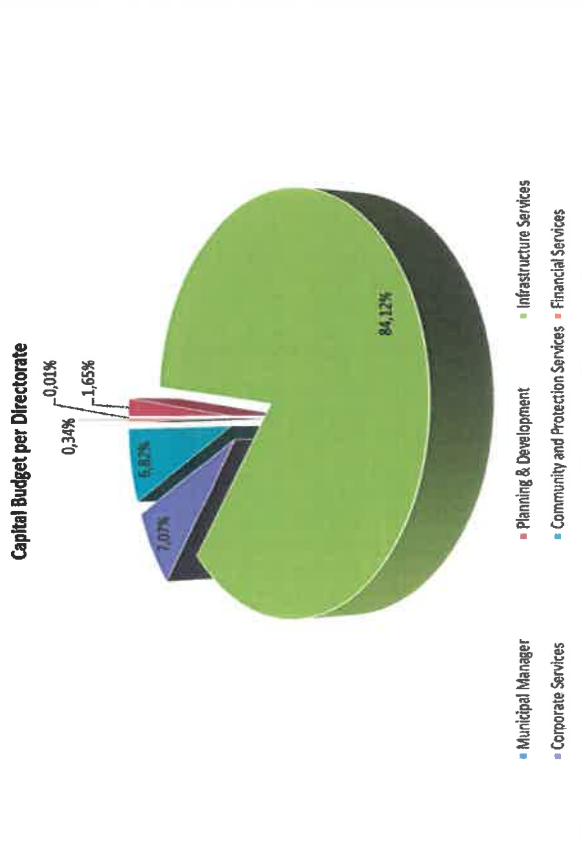
The user department planned to spend R7 506 269 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 888 213. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid and the amount as less than initially anticipated.

### 5 Capital Expenditure

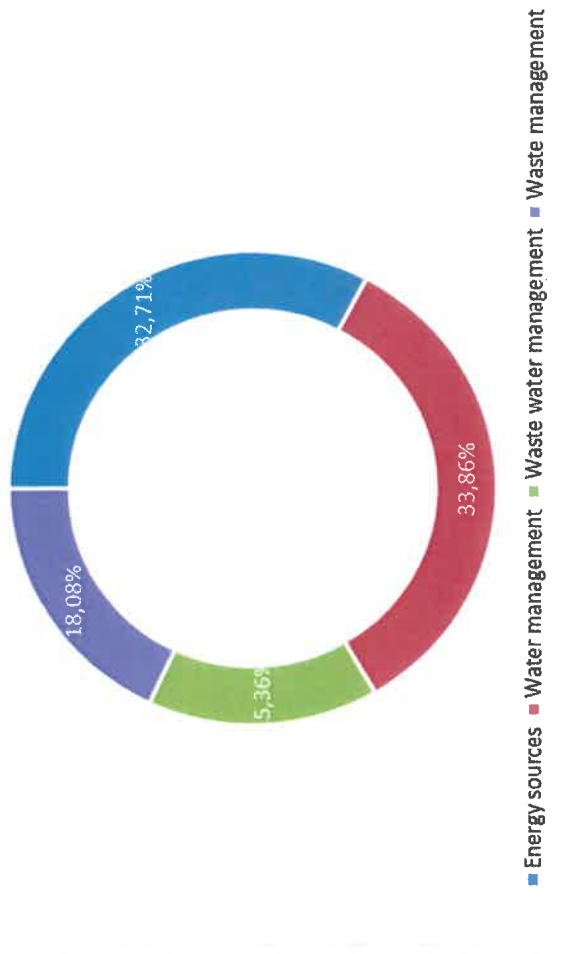
Stellenbosch Municipality allocated most of the 2023/24 capital budget to trading services (346 023 363 or 61.57 per cent of the R561 998 374 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Water management infrastructure (R117 150 000 or 33.86 per cent of the R346 023 363 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

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

| Directorate                       | Adjusted Budget    | Capital Expenditure    |                       |                    |                     |   | Actuals +<br>Commitments &<br>Provisional | Year To Date<br>Actual Spent | Year To Date<br>Actual +<br>Commitments |
|-----------------------------------|--------------------|------------------------|-----------------------|--------------------|---------------------|---|---|------------------------------|---|
|                                   |                    | Year To Date<br>Budget | Actual<br>Expenditure | Commitments        | Provisional<br>Cost | Actuals +<br>Commitments &<br>Provisional |   |                              |   |
| Municipal Manager                 | 40 000             | 38 206                 | 37 298                | -                  | 1 498               | 38 796                                    | 93,25%                                    | 93,25%                       |   |
| Planning & Development            | 9 245 897          | 2 024 452              | 944 164               | 648 662            | 10 581              | 1 603 408                                 | 10,21%                                    | 17,23%                       |   |
| Infrastructure Services           | 472 752 590        | 191 604 974            | 113 329 820           | 159 672 342        | 577 890             | 273 580 052                               | 23,97%                                    | 57,75%                       |   |
| Corporate Services                | 39 733 166         | 12 924 323             | 7 467 466             | 12 239 795         | 83 331              | 19 790 592                                | 18,79%                                    | 49,60%                       |   |
| Community and Protection Services | 38 307 873         | 11 736 788             | 4 462 021             | 8 412 121          | 165 200             | 13 039 343                                | 11,65%                                    | 33,61%                       |   |
| Financial Services                | 1 918 848          | 1 261 988              | 4 131                 | 1 719 336          | -74 507             | 1 648 960                                 | 0,22%                                     | 89,82%                       |   |
| <b>TOTALS</b>                     | <b>561 998 374</b> | <b>219 590 731</b>     | <b>126 244 901</b>    | <b>182 692 256</b> | <b>763 993</b>      | <b>309 701 150</b>                        | <b>22,46%</b>                             | <b>54,97%</b>                |   |

| Balance                               |
|---------------------------------------|
| Budget -<br>(Actual +<br>Comm + Prov) |
| 1 204                                 |
| 7 642 489                             |
| 199 172 538                           |
| 19 942 574                            |
| 25 268 530                            |
| 269 888                               |
| <b>252 297 224</b>                    |



MONTHLY BUDGET STATEMENT FOR DECEMBER 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) - M06 December

| Vote Description  | Ref | Budget Year 2023/24     |                 |                 |                |                |                |                 |                |                    |
|---|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
|   |     | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly Actual | YearTD Actual  | YearTD Budget  | YTD Variance    | YTD Variance % | Full Year Forecast |
| <b>R thousands</b>  | 1   |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Multi-Year expenditure appropriation</b>   | 2   |                         |                 |                 |                |                |                |                 |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER  |     | 39                      | 40              | 40              | 6              | 37             | 38             | (1)             | -2%            | 40                 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES  |     | 11 214                  | 7 824           | 8 013           | 5              | 907            | 1 914          | (1 007)         | -53%           | 8 013              |
| Vote 3 - INFRASTRUCTURE SERVICES  |     | 263 370                 | 432 123         | 468 453         | 41 112         | 113 501        | 189 550        | (76 049)        | -40%           | 468 453            |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES  |     | 13 868                  | 20 492          | 28 400          | 625            | 3 916          | 8 717          | (4 801)         | -55%           | 28 400             |
| Vote 5 - CORPORATE SERVICES   |     | 30 209                  | 30 201          | 35 101          | 44             | 6 497          | 10 855         | (4 358)         | -40%           | 35 101             |
| Vote 6 - FINANCIAL SERVICES   |     | 571                     | 250             | 1 419           | -              | 4              | 1 262          | (1 258)         | -100%          | 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]   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>   | 4,7 | <b>319 271</b>          | <b>490 930</b>  | <b>541 426</b>  | <b>41 792</b>  | <b>124 863</b> | <b>212 337</b> | <b>(87 474)</b> | <b>-41%</b>    | <b>541 426</b>     |
| <b>Single Year expenditure appropriation</b>  | 2   |                         |                 |                 |                |                |                |                 |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES  |     | 524                     | 1 220           | 1 233           | 16             | 37             | 110            | (73)            | -66%           | 1 233              |
| Vote 3 - INFRASTRUCTURE SERVICES  |     | -                       | 4 300           | 4 300           | 259            | (171)          | 2 055          | (2 226)         | -108%          | 4 300              |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES  |     | 1 825                   | 4 150           | 9 907           | 235            | 546            | 3 020          | (2 474)         | -82%           | 9 907              |
| Vote 5 - CORPORATE SERVICES   |     | 569                     | 3 700           | 4 633           | -              | 970            | 2 069          | (1 099)         | -53%           | 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]   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Capital single-year expenditure</b>  | 4   | <b>2 718</b>            | <b>13 870</b>   | <b>20 573</b>   | <b>509</b>     | <b>1 382</b>   | <b>7 254</b>   | <b>(5 872)</b>  | <b>-81%</b>    | <b>20 573</b>      |
| <b>Total Capital Expenditure</b>  | 3   | <b>321 989</b>          | <b>504 800</b>  | <b>561 998</b>  | <b>42 301</b>  | <b>126 245</b> | <b>219 591</b> | <b>(93 346)</b> | <b>-43%</b>    | <b>561 998</b>     |
| <b>Capital Expenditure - Functional Classification</b>  |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Governance and administration</b>  |     | <b>31 388</b>           | <b>34 691</b>   | <b>41 692</b>   | <b>50</b>      | <b>7 509</b>   | <b>14 225</b>  | <b>(6 716)</b>  | <b>-47%</b>    | <b>41 692</b>      |
| Executive and council   |     | 39                      | 40              | 40              | 6              | 37             | 38             | (1)             | -2%            | 40                 |
| Finance and administration  |     | 31 348                  | 34 651          | 41 652          | 44             | 7 472          | 14 186         | (6 715)         | -47%           | 41 652             |
| Internal audit  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Community and public safety</b>  |     | <b>15 395</b>           | <b>28 606</b>   | <b>42 123</b>   | <b>654</b>     | <b>4 534</b>   | <b>11 425</b>  | <b>(6 891)</b>  | <b>-60%</b>    | <b>42 123</b>      |
| Community and social services   |     | 2 323                   | 7 285           | 13 446          | 15             | 2 193          | 389            | 1 805           | 464%           | 13 446             |
| Sport and recreation  |     | 4 620                   | 6 461           | 10 070          | 627            | 1 414          | 6 510          | (5 096)         | -78%           | 10 070             |
| Public safety   |     | 1 638                   | 6 966           | 10 523          | -              | 290            | 3 032          | (2 742)         | -90%           | 10 523             |
| Housing   |     | 6 815                   | 7 894           | 8 083           | 12             | 637            | 1 494          | (858)           | -57%           | 8 083              |
| Health  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Economic and environmental services</b>  |     | <b>78 737</b>           | <b>95 480</b>   | <b>109 632</b>  | <b>7 858</b>   | <b>18 162</b>  | <b>29 101</b>  | <b>(10 939)</b> | <b>-38%</b>    | <b>109 632</b>     |
| Planning and development  |     | 13 953                  | 19 800          | 23 045          | 1 554          | 5 249          | 7 090          | (2 841)         | -33%           | 23 045             |
| Road transport  |     | 58 013                  | 73 080          | 83 649          | 6 092          | 12 356         | 20 292         | (7 936)         | -39%           | 83 649             |
| Environmental protection  |     | 6 772                   | 2 600           | 2 938           | 211            | 558            | 919            | (381)           | -39%           | 2 938              |
| <b>Trading services</b>   |     | <b>196 469</b>          | <b>346 023</b>  | <b>368 551</b>  | <b>33 740</b>  | <b>96 040</b>  | <b>164 840</b> | <b>(68 800)</b> | <b>-42%</b>    | <b>368 551</b>     |
| Energy sources  |     | 73 934                  | 113 188         | 119 582         | 12 100         | 35 554         | 51 217         | (15 663)        | -31%           | 119 582            |
| Water management  |     | 73 907                  | 117 150         | 122 873         | 9 000          | 28 731         | 53 409         | (24 677)        | -46%           | 122 873            |
| Waste water management  |     | 40 101                  | 53 140          | 56 230          | 1 861          | 5 795          | 7 520          | (1 725)         | -23%           | 56 230             |
| Waste management  |     | 8 527                   | 62 545          | 69 865          | 10 779         | 25 959         | 52 694         | (26 735)        | -51%           | 69 865             |
| Other   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>  | 3   | <b>321 989</b>          | <b>504 800</b>  | <b>561 998</b>  | <b>42 301</b>  | <b>126 245</b> | <b>219 591</b> | <b>(93 346)</b> | <b>-43%</b>    | <b>561 998</b>     |
| <b>Funded by:</b>   |     |                         |                 |                 |                |                |                |                 |                |                    |
| National Government   |     | 91 031                  | 79 190          | 76 440          | 7 155          | 34 836         | 40 998         | (6 162)         | -15%           | 76 440             |
| Provincial Government   |     | 8 543                   | 24 666          | 36 603          | 1 537          | 4 816          | 6 829          | (2 013)         | -29%           | 36 603             |
| District Municipality   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ institutions) |     | 17 178                  | 24 118          | 27 846          | 1 043          | 3 565          | 7 286          | (3 721)         | -51%           | 27 846             |
| Transfers recognised - capital  |     | 116 751                 | 127 974         | 140 888         | 9 735          | 43 217         | 55 114         | (11 896)        | -22%           | 140 888            |
| Borrowing   | 6   | 84 534                  | 200 000         | 210 901         | 24 307         | 50 671         | 105 621        | (54 950)        | -52%           | 210 901            |
| Internally generated funds  |     | 120 704                 | 176 826         | 210 209         | 8 259          | 32 357         | 58 856         | (26 499)        | -45%           | 210 209            |
| <b>Total Capital Funding</b>  | 7   | <b>321 989</b>          | <b>504 800</b>  | <b>561 998</b>  | <b>42 301</b>  | <b>126 245</b> | <b>219 591</b> | <b>(93 346)</b> | <b>-43%</b>    | <b>561 998</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 024 452 of the amended budget. The year-to-date actual expenditure incurred amounted to R944 164. This resulted in an underperformance of R1 080 288. The projects that attributed to the underperformance are as follows:

#### **5.1.1 Erf 7001 Cloetesville (380) FLISP**

The user department planned to spend R729 396 of the amended budget. The year-to-date actual expenditure incurred amounted to R123 781. The user department indicated that they require a reduction in the mid-year adjustment budget due to the approved tender coming in below the estimate. The pre-planning land-use application has been submitted.

#### **5.1.2 Erven 81/2 and 82/9, Stellenbosch**

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the appointment of a service provider to obtain development rights had been submitted to serve at the Bid Specifications Committee in December 2023.

#### **5.1.3 Housing Projects (Social housing planning)**

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a social housing specialist will be appointed for the roll out of the social housing projects. The tender was submitted to on 17 November 2023. An amount of R630 000 will be transferred to the 2024/2025 financial year for the compilation of the feasibility studies and to apply for new restructuring zones.

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

The Directorate planned to spend R11 736 788 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 462 021. This resulted in an underperformance of R7 274 767. 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 of the amended budget. The year-to-date actual expenditure incurred amounted to R954 375. Orders to the amount of R1 684 269 have been loaded onto the financial system. The user department indicated that the tender for the appointment of a consultant will serve at the Bid Adjudication Committee.

### **5.2.2 Botmaskop: Security Fencing**

The user department planned to spend R768 843 of the amended budget. The year-to-date actual expenditure incurred amounted to R234 075. The user department indicated that the project has been completed and the remaining funds will be moved to supplement a shortfall on another project.

### **5.2.3 Install and Upgrade CCTV/ LPR Cameras In WC024**

The user department planned to spend R1 204 076 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project will be placed on hold due to challenges identified where corrective actions are needed. The specifications for the tender will be affected and will cause further delay with the roll-out of the project.

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

The user department planned to spend R1 477 829 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 730. The user department indicated that the tenders for biometrics and intrusions have been submitted and will serve at the Bid Specifications Committee.

### **5.2.5 Installation of Boreholes**

The user department planned to spend R500 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the funds will be moved to supplement a shortfall on another project.

### **5.2.6 Jonkershoek Picnic Site upgrades**

The user department planned to spend R648 405 of the amended budget. The year-to-date actual expenditure incurred amounted to R42 174. Orders to the amount of R234 435 have been loaded into the financial system. The user department indicated that a service provider

has been appointed however additional funds are required for the installation of Clearview fencing at Jan Marais Nature Reserve.

### **5.3 Infrastructure Services**

The Directorate planned to spend R191 604 974 of the amended budget. The year-to-date actual expenditure incurred amounted to R113 329 820. This resulted in an underperformance of R78 275 154. 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 R6 890 890 of the amended budget. The year-to-date expenditure incurred amounted to R459 432. Orders to the amount of R1 649 000 have been loaded onto the financial system. The user department indicated that delays pertaining to the approval of the evaluation report resulted in a ripple effect on the timeframes that had been set for the project. The budget will be reduced with approximately R11 360 350 during the Mid-year adjustment budget process.

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

The user department planned to spend R38 447 653 of the amended budget. The year-to-date actual expenditure incurred amounted to R25 660 830. Orders to the amount of R24 968 675 have been loaded onto the financial system. The user department indicated that the project is currently in progress however, construction was delayed by three weeks due to rainy weather. Additional funds have been requested in the Mid-year adjustment process to ensure completion as per the project timeframes.

#### **5.3.3 Landfill Gas to Energy**

The user department planned to spend R11 907 263 of the amended 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 was advertised and will serve at the Bid Evaluation Committee for the appointment of a contractor.

#### **5.3.4 Laterra Substation**

The user department planned to spend R16 042 044 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 453 012. Orders to the amount of R11 399 524 have been loaded onto the financial system. The user department indicated that the project is currently underway.

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

The user department planned to spend R31 939 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 669 445. Orders to the amount of R14 119 186 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 appointment of a contractor for the construction of the second phase and it is envisaged to commence in the 2024/2025 financial year.

### **5.3.6 General System Improvements - Franschoek**

The user department planned to spend R3 246 420 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 505 285. Orders to the amount of R1 616 593 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

### **5.3.7 Bulk Water Supply Klapmuts**

The user department planned to spend R5 250 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R10 695 707 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is expected to commence work in January 2024, they anticipate that the project will take four months to complete.

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

The user department planned to spend R7 500 00 of the amended budget. The year-to-date expenditure incurred amounted to R1 184 473. Orders to the amount of R18 050 234 have been loaded onto the financial system. This is a multi-year project and the funds that could not be utilized will be moved to the 2024/2025 financial year.

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

The user department planned to spend R33 348 676 of the amended budget. The year-to-date expenditure incurred amounted to R25 956 348. Orders to the amount of R6 832 273 have been loaded onto the financial system. The user department indicated that the funds cannot be fully spent in the current financial issue due to delays in obtaining environmental authorisations for cemeteries. A portion of the funds that will not be utilized will be moved to the 2024/2025 financial year and the remainder to the Digteby sewer pipe project.

#### **5.4 Corporate Services**

The Directorate planned to spend R12 924 323 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 467 466. This resulted in an underperformance of R5 456 857. The projects that attributed to the underperformance are as follows:

##### **5.4.1 Structural Improvement: General**

The user department planned to spend R3 307 209 of the amended budget. The year-to-date actual expenditure incurred amounted to R871 545. Orders to the amount of R1 592 260 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site.

##### **5.4.2 Structural Upgrade: Heritage Building**

The user department planned to spend R3 741 426 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 101 243. Orders to the amount of R5 157 531 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.

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

The user department planned to spend R2 749 677 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R4 092 248. The user department indicated that the tender for the project is currently in place, and they will commence with spending. An improvement will be seen in the next reporting period.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

| WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December |             |                     |              |               |                |             |             |              |          |                |                    |  |  |
|--|-------------|---------------------|--------------|---------------|----------------|-------------|-------------|--------------|----------|----------------|--------------------|--|--|
| Description  | NT Code     | Budget Year 2023/24 |              |               |                |             |             |              |          |                | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.Lo Council Policy |
|  |             | 0-30 Days           | 31-60 Days   | 61-90 Days    | 91-120 Days    | 121-150 Dya | 151-180 Dya | 181 Dya-1 Yr | Over 1Yr | Total          |                    |  |  |
| R thousands  |             |                     |              |               |                |             |             |              |          |                |                    |  |  |
| Debtors Age Analysis By Income Source  |             |                     |              |               |                |             |             |              |          |                |                    |  |  |
| Trade and Other Receivables from Exchange Transactions - Water                                   | 1200        | 17 991              | 2 834        | 2 848         | 135 289        | -           | -           | -            | -        | 158 951        | 135 289            | -  | -  |
| Trade and Other Receivables from Exchange Transactions - Electricity                             | 1300        | 46 103              | 2 832        | 4 613         | 57 869         | -           | -           | -            | -        | 111 416        | 57 869             | -  | -  |
| Receivables from Non-exchange Transactions - Property Rates                                      | 1400        | 20 606              | 1 034        | 680           | 40 006         | -           | -           | -            | -        | 62 525         | 40 006             | -  | -  |
| Receivables from Exchange Transactions - Waste Water Management                                  | 1500        | 8 244               | 697          | 660           | 35 860         | -           | -           | -            | -        | 45 461         | 35 860             | -  | -  |
| Receivables from Exchange Transactions - Waste Management  | 1600        | 5 717               | 994          | 986           | 46 961         | -           | -           | -            | -        | 54 637         | 46 961             | -  | -  |
| Receivables from Exchange Transactions - Property Rental Debtors                                 | 1700        | 520                 | 211          | 223           | 13 851         | -           | -           | -            | -        | 14 805         | 13 851             | -  | -  |
| Interest on Arrear Debtor Accounts   | 1810        | -                   | -            | -             | -              | -           | -           | -            | -        | -              | -                  | -  | -  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                          | 1820        | -                   | -            | -             | -              | -           | -           | -            | -        | -              | -                  | -  | -  |
| Other  | 1900        | 339                 | 52           | 31            | 14 110         | -           | -           | -            | -        | 14 533         | 14 110             | -  | -  |
| <b>Total By Income Source</b>  | <b>2000</b> | <b>99 509</b>       | <b>8 652</b> | <b>10 222</b> | <b>343 945</b> | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>462 328</b> | <b>343 945</b>     | <b>-</b>                                     | <b>-</b>                                   |
| 2022/23 - totals only  |             |                     |              |               |                |             |             |              |          |                |                    |  |  |
| Debtors Age Analysis By Customer Group   |             |                     |              |               |                |             |             |              |          |                |                    |  |  |
| Organs of State  | 2200        | 3 876               | 137          | 107           | 2 280          | -           | -           | -            | -        | 6 400          | 2 280              | -  | -  |
| Commercial   | 2300        | 20 078              | 2 342        | 4 073         | 60 333         | -           | -           | -            | -        | 86 826         | 60 333             | -  | -  |
| Households   | 2400        | 57 189              | 5 819        | 5 584         | 253 128        | -           | -           | -            | -        | 321 499        | 253 128            | -  | -  |
| Other  | 2500        | 18 368              | 563          | 478           | 28 205         | -           | -           | -            | -        | 47 602         | 28 205             | -  | -  |
| <b>Total By Customer Group</b>   | <b>2600</b> | <b>99 509</b>       | <b>8 652</b> | <b>10 222</b> | <b>343 945</b> | <b>-</b>    | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>462 328</b> | <b>343 945</b>     | <b>-</b>                                     | <b>-</b>                                   |

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

| 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        | 8 122               | -            | -            | -             | -              | -              | -                 | -           | 8 122         |
| VAT (output less input)                 | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Pensions / Retirement deductions        | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Loan repayments                         | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Trade Creditors                         | 0700        | 13 146              | -            | -            | -             | -              | -              | -                 | -           | 13 146        |
| Auditor General                         | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Other                                   | 0900        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| <b>Total By Customer Type</b>           | <b>1000</b> | <b>21 268</b>       | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>21 268</b> |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

7 Investments

| BANK             | Type/ Period    | INTEREST RATE | MATURITY DATE | OPENING BALANCE AS AT 1 JULY 2023 | December |               | TOTAL INVESTMENTS/<br>WITHDRAWALS | INTEREST CAPITALISED FOR THE<br>MONTH UNDER REVIEW | INTEREST ACCRUED<br>YTD | CLOSING BALANCE<br>YTD |
|------------------|-----------------|---------------|---------------|-----------------------------------|----------|---------------|-----------------------------------|--|-------------------------|------------------------|
|                  |                 |               |               |                                   | INVEST   | WITHDRAWAL    |                                   |  |                         |                        |
| <b>ABSA BANK</b> |                 |               |               |                                   |          |               |                                   |  |                         |                        |
| A#9415           | CALL            | 8,900%        |               | 97 732 102,17                     | -        | 30 000 000,00 | (30 000 000,00)                   | 693 571,58   | 4 394 461,76            | 72 126 563,93          |
| A#3316           | FIXED/4 MTHS    | 8,550%        | 14-Jul-23     | 51 253 219,18                     |          |               | (51 405 479,45)                   |  | 152 266,27              | (0,00)                 |
| A#0741           | FIXED/3 MTHS    | 8,550%        | 19-Jul-23     | 71 246 000,00                     |          |               | (71 536 164,38)                   |  | 290 164,38              | 0,00                   |
| A#1722           | FIXED/6 MTHS    | 9,780%        | 8-Jan-24      | -                                 |          |               | 94 518 353,02                     | 785 097,93   | 4 406 678,68            | 98 925 031,70          |
| <b>NEDBANK</b>   |                 |               |               | 220 231 321,35                    |          |               | (58 423 290,82)                   | 1 478 669,50                                       | 9 243 565,10            | 171 051 595,63         |
| N#024            | FIXED / 12 MTHS | 5,800%        | 12-Oct-22     | -                                 |          |               |                                   |  |                         |                        |
| N#025            | FIXED / 6 MTHS  | 6,100%        | 22-Sep-22     | -                                 |          |               |                                   |  |                         |                        |
| N#026            | FIXED / 12 MTHS | 7,950%        | 21-Jun-23     | (0,01)                            |          |               |                                   |  |                         |                        |
| N#028            | FIXED / 12 MTHS | 9,050%        | 13-Oct-23     | 106 471 369,86                    |          |               | (109 050 000,00)                  |  | 2 578 630,14            |                        |
| N#030            | FIXED / 12 MTHS | 9,540%        | 15-Mar-24     | 102 796 657,53                    |          |               |                                   | 810 246,58   | 4 809 205,48            | 107 605 863,01         |
| N#031            | FIXED / 12 MTHS | 10,300%       | 10-Jul-24     | 209 268 027,39                    |          |               | 105 481 646,98                    | 922 747,67   | 5 179 293,36            | 110 660 940,34         |
|                  |                 |               |               |                                   |          |               | (3 568 353,02)                    | 1 732 994,24                                       | 12 567 128,98           | 218 266 803,36         |
| <b>FNB</b>       |                 |               |               |                                   |          |               |                                   |  |                         |                        |
| F#5420           | FIXED 3 MINTHS  | 9,000%        | 17-Jan-24     |                                   |          |               | 120 000 000,00                    | 917 260,27   | 2 189 589,04            | 122 189 589,04         |
|                  |                 |               |               |                                   |          |               | 120 000 000,00                    | 917 260,27   | 2 189 589,04            | 122 189 589,04         |
|                  |                 |               |               | 429 499 348,74                    |          |               | 58 008 356,16                     | 4 128 924,02                                       | 24 000 283,12           | 511 507 988,03         |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

| R thousands | Investments by maturity<br>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 |                      |                             |                                 |               |                         |                      |                           |                 |                         |                                    |                   |                 |
|             | <u>Municipality</u>  |          |                      |        |                      |                             |                                 |               |                         |                      |                           |                 |                         |                                    |                   |                 |
|             | A#9415   |          | CALL ACCOUNT         |        | Deposits - Bar       | No                          | Yes                             | 8,40%         | No                      | No                   | 12/10/2024                | 101 433         | 694                     | (30 000)                           | -                 | 72 127          |
|             | N#028  |          | 1Y                   |        | Deposits - Bar       | No                          | Yes                             | 9,05%         | No                      | No                   | 13/10/2023                | 0               | -                       |                                    | -                 | 0               |
|             | N#030  |          | 1Y                   |        | Deposits - Bar       | No                          | Yes                             | 9,54%         | No                      | No                   | 15/03/2024                | 106 796         | 810                     |                                    | -                 | 107 606         |
|             | A#3316   |          | 4M                   |        | Deposits - Bank (03) |                             | Yes                             | 8,55%         | No                      | No                   | 16/07/2023                | (0)             | -                       |                                    | -                 | (0)             |
|             | A#0741   |          | 3M                   |        | Deposits - Bank (03) |                             | Yes                             | 8,55%         | No                      | No                   | 19/07/2023                | 0               | -                       |                                    | -                 | 0               |
|             | N#031  |          | 1Y                   |        | Deposits - Bank (03) |                             | Yes                             | 10,30%        | No                      | No                   | 11/07/2024                | 109 738         | 923                     |                                    | -                 | 110 661         |
|             | A#1722   |          | 6M                   |        | Deposits - Bank (03) |                             | Yes                             | 9,78%         | No                      | No                   | 11/12/2023                | 98 140          | 785                     |                                    | -                 | 98 925          |
|             | F#5420   |          | 3M                   |        | Deposits - Bank (03) |                             | Yes                             | 9,00%         | No                      | No                   | 17/01/2024                | 121 272         | 917                     |                                    | -                 | 122 190         |
|             |  |          |                      |        |                      |                             |                                 |               |                         |                      |                           |                 |                         |                                    |                   |                 |
|             | <b>Municipality sub-total</b>                                  |          |                      |        |                      |                             |                                 |               |                         |                      |                           | <b>537 379</b>  | <b>4 129</b>            |                                    | <b>-</b>          | <b>511 508</b>  |
|             | <b>TOTAL INVESTMENTS AND INTEREST</b>                          | <b>2</b> |                      |        |                      |                             |                                 |               |                         |                      |                           | <b>537 379</b>  | <b>4 129</b>            |                                    | <b>-</b>          | <b>511 508</b>  |



MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**8 Borrowings**

| Lending Institution    | Balance 1/12/2023  | Received December 2023 | Interest Capitalised December 2023 | Capital Repayments December 2023 | Balance 31/12/2023 | Percentage | Sinking Funds (R'000) |
|------------------------|--------------------|------------------------|------------------------------------|----------------------------------|--------------------|------------|-----------------------|
| DBSA @ 11.1%           | 7 433 651          | -                      | -                                  | 1 708 673                        | 5 724 978          | 11,10%     |                       |
| DBSA @ 10.25%          | 26 553 667         | -                      | -                                  | 3 883 115                        | 22 670 551         | 10,25%     |                       |
| DBSA @ 9.74%           | 61 169 896         | -                      | -                                  | 3 462 228                        | 57 707 669         | 9,74%      |                       |
| NEBANK @ 9.70%         | 113 406 823        | -                      | -                                  | 7 206 980                        | 106 199 843        | 9,70%      |                       |
| NEBANK @ 8.8%          | 88 636 094         | -                      | -                                  | 3 945 267                        | 84 690 827         | 6,73%      |                       |
| STANDARD BANK @ 11.00% | 135 505 535        | -                      | -                                  | 4 622 056                        | 130 883 478        | 11,00%     |                       |
| NEDBANK @ 9.70%        | 69 244 294         | -                      | -                                  | 2 065 325                        | 67 178 969         | 9,70%      |                       |
| <b>TOTAL</b>           | <b>501 949 960</b> | <b>-</b>               | <b>-</b>                           | <b>26 893 645</b>                | <b>475 056 315</b> |            |                       |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

9 Allocations and grant receipts and expenditure

|  | 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 |
|--|---------------------|---|--|------------------|-----------------------------|--------------------------------|----------------------------|-------------------------|----------------------------|-----------------------------|---|
| <b>OPERATING &amp; CAPITAL GRANTS</b>  |                     |   |  |                  |                             |                                |                            |                         |                            |                             |   |
| Unconditional Grant: Equitable Share Grant                                       | 200 841 000         | -                                       | 200 841 000                                  | -                | 141 068 000                 | 57 442 707                     | 8 289 207                  | 57 384 000              | 83 625 293                 | 40,72%                      | 28,60%                                  |
| <b>Grand Total (Unconditional Grants)</b>  | <b>200 841 000</b>  | <b>-</b>                                | <b>200 841 000</b>                           | <b>-</b>         | <b>141 068 000</b>          | <b>57 442 707</b>              | <b>8 289 207</b>           | <b>57 384 000</b>       | <b>83 625 293</b>          | <b>40,72%</b>               | <b>28,60%</b>                           |
| EPWP Integrated Grant for Municipalities   | 4 786 000           | 1 180 159                               | 5 966 159                                    | -                | 3 350 000                   | 608 943                        | -                          | -                       | 2 741 057                  | 13,44%                      | 10,21%                                  |
| Local Government Financial Management Grant                                      | 1 550 000           | -                                       | 1 550 000                                    | -                | 1 550 000                   | 85 374                         | -                          | -                       | 1 464 626                  | 5,51%                       | 5,51%                                   |
| Integrated National Electrification Programme (Municipal) Grant                  | 20 000 000          | 8 030 315                               | 28 030 315                                   | -                | 15 350 000                  | 7 185 923                      | -                          | -                       | 8 164 077                  | 30,73%                      | 25,64%                                  |
| Integrated Urban Development Grant   | 59 410 000          | -                                       | 59 410 000                                   | -                | 38 000 000                  | 27 650 289                     | 7 155 323                  | 12 000 000              | 8 349 731                  | 76,81%                      | 46,54%                                  |
| LSSETA Funding   | -                   | -                                       | -  | -                | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| DBSA Grant   | -                   | -                                       | -  | -                | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| Community Development Workers Operational Support Grant                          | 38 000              | -                                       | 38 000                                       | -                | 38 000                      | -                              | -                          | 38 000                  | -                          | 0,00%                       | 0,00%                                   |
| Community Library Service Grant  | 11 252 000          | 7 306 493                               | 18 558 493                                   | -                | 7 502 000                   | 1 053 345                      | -                          | -                       | 6 448 655                  | 7,11%                       | 5,68%                                   |
| Library Services: Conditional Grant  | -                   | -                                       | -  | -                | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| Financial Management Support Grant   | -                   | -                                       | -  | -                | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| Human Settlements Development Grant  | 22 413 000          | 189 841                                 | 22 602 841                                   | -                | -                           | 617 785                        | -                          | -                       | 427 944                    | 325,42%                     | 2,73%                                   |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)      | 18 633 000          | 1 232 665                               | 19 865 665                                   | 6 364 601        | -                           | 3 920 275                      | 1 536 940                  | 2 687 611               | -                          | 0,00%                       | 19,73%                                  |
| Title Deeds Restoration Grant  | 1 503 000           | -                                       | 1 503 000                                    | -                | -                           | 177 100                        | -                          | -                       | 177 100                    | 0,00%                       | 11,70%                                  |
| Municipal Accreditation and Capacity Building Grant                              | 245 000             | -                                       | 245 000                                      | -                | -                           | 19 120                         | -                          | -                       | 19 120                     | 0,00%                       | 7,80%                                   |
| Financial Management Capacity Building Grant                                     | -                   | 40 766                                  | 40 766                                       | -                | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| Maintenance and Construction of Transport Infrastructure                         | 345 000             | -                                       | 345 000                                      | 450 000          | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| Regional Socio-Economic Project/Intervention through urban upgrading (RSEPI/PUU) | 1 000 000           | -                                       | 1 000 000                                    | -                | -                           | -                              | -                          | -                       | -                          | 0,00%                       | 0,00%                                   |
| Cape Winelands District Grant  | -                   | 500 000                                 | 500 000                                      | -                | 1 000 000                   | 278 413                        | -                          | 1 000 000               | 721 587                    | 27,84%                      | 27,84%                                  |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                    | -                   | -                                       | -  | -                | -                           | -                              | -                          | -                       | 500 000                    | 0,00%                       | 0,00%                                   |
| 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                                      | -                | -                           | -                              | -                          | -                       | 6 175 000                  | 0,00%                       | 0,00%                                   |
| <b>Grand total (Conditional Grants)</b>  | <b>141 175 000</b>  | <b>24 757 238</b>                       | <b>165 932 238</b>                           | <b>6 614 601</b> | <b>64 790 000</b>           | <b>41 596 548</b>              | <b>8 692 263</b>           | <b>13 038 000</b>       | <b>31 290 958</b>          | <b>46,45%</b>               | <b>24,10%</b>                           |

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

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

| Description   | Ref | 2022/23         | Budget Year 2023/24 |                 |                |                |               |               |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|---------------|---------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly Actual | YearTD Actual  | YearTD Budget | YTD Variance  | YTD Variance % | Full Year Forecast |
| R thousands   |     |                 |                     |                 |                |                |               |               |                |                    |
| <b>RECEIPTS:</b>  | 1,2 |                 |                     |                 |                |                |               |               |                |                    |
| <b>Operating Transfers and Grants</b>   |     |                 |                     |                 |                |                |               |               |                |                    |
| National Government:  |     | 186 112         | 207 177             | 206 910         | 57 384         | 88 584         | 2 538         | 86 046        | 3390,0%        | 6 069              |
| Operational Revenue:General Revenue:Equitable Share                               |     | 179 634         | 200 841             | 200 841         | 57 384         | 83 684         | -             | 83 684        |                | -                  |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 4 928           | 4 786               | 4 519           | -              | 3 350          | 2 259         | 1 091         | 48,3%          | 4 519              |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550           | 1 550               | 1 550           | -              | 1 550          | 279           | 1 271         | 458,1%         | 1 550              |
| Integrated Urban Development Grant  |     | 3 287           | 2 971               | 2 971           | -              | -              | 1 485         | (1 485)       | -100,0%        | 2 971              |
| Provincial Government:  |     | 29 994          | 30 763              | 30 763          | 38             | 7 784          | 15 240        | (7 456)       | -48,9%         | 30 763             |
| Library Services: Conditional Grant   |     | 14 112          | 11 252              | 11 252          | -              | 7 502          | 5 626         | 1 876         | 33,3%          | 11 252             |
| Municipal Accreditation and Capacity Building Grant                               |     | 256             | 245                 | 245             | -              | -              | -             | -             |                | 245                |
| Specify (Add grant description)   |     | 6 954           | -                   | -               | -              | -              | -             | -             |                | -                  |
| Title Deeds Restoration Grant   |     | -               | 1 503               | 1 503           | -              | -              | 752           | (752)         | -100,0%        | 1 503              |
| Maintenance and Construction of Transport Infrastructure                          |     | 495             | 345                 | 345             | -              | -              | 173           | (173)         | -100,0%        | 345                |
| Community Development Workers Operational Support Grant                           |     | 38              | 38                  | 38              | 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          | -              | -              | 8 690         | (8 690)       | -100,0%        | 17 380             |
| District Municipality:  |     | 615             | -                   | -               | -              | -              | -             | -             |                | -                  |
| Cape Winelands District Grant   |     | 500             | -                   | -               | -              | -              | -             | -             |                | -                  |
| Cape winelands community safety   |     | 115             | -                   | -               | -              | -              | -             | -             |                | -                  |
| Other grant providers:  |     | 2 365           | -                   | -               | -              | 564            | -             | 564           |                | -                  |
| Private Enterprises   |     | 2 365           | -                   | -               | -              | 564            | -             | 564           |                | -                  |
| <b>Total Operating Transfers and Grants</b>                                       | 5   | <b>219 086</b>  | <b>237 940</b>      | <b>237 673</b>  | <b>57 422</b>  | <b>96 932</b>  | <b>17 778</b> | <b>79 154</b> | <b>445,2%</b>  | <b>36 632</b>      |
| <b>Capital Transfers and Grants</b>   |     |                 |                     |                 |                |                |               |               |                |                    |
| National Government:  |     | 90 810          | 79 190              | 76 440          | 12 000         | 51 350         | 38 220        | 13 130        | 34,4%          | 76 440             |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 28 350          | 22 750              | 20 000          | -              | 15 350         | 10 000        | 5 350         | 53,5%          | 20 000             |
| Integrated Urban Development Grant  |     | 62 460          | 56 440              | 56 440          | 12 000         | 36 000         | 28 220        | 7 780         | 27,6%          | 56 440             |
| Provincial Government:  |     | 10 895          | 24 666              | 24 666          | 1 000          | 1 000          | 12 333        | (11 333)      | -91,9%         | 24 666             |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT                                    |     | 6 175           | -                   | -               | -              | -              | -             | -             |                | -                  |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT   |     | -               | 5 033               | 5 033           | -              | -              | 2 516         | (2 516)       | -100,0%        | 5 033              |
| Development of Sport and Recreational Facilities                                  |     | 220             | -                   | -               | -              | -              | -             | -             |                | -                  |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |     | 4 500           | 18 633              | 18 633          | -              | -              | 9 317         | (9 317)       | -100,0%        | 18 633             |
| RSEP/ VPUU  |     | -               | 1 000               | 1 000           | 1 000          | 1 000          | 500           | 500           | 100,0%         | 1 000              |
| District Municipality:  |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Specify (Add grant description)   |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Other grant providers:  |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Departmental Agencies and Accounts  |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Foreign Government and International Organisations                                |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Households  |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Non-Profit Institutions   |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Private Enterprises   |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Public Corporations   |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Higher Educational Institutions   |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Parent Municipality / Entity  |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| Transfer from Operational Revenue   |     | -               | -                   | -               | -              | -              | -             | -             |                | -                  |
| <b>Total Capital Transfers and Grants</b>   | 5   | <b>101 704</b>  | <b>103 856</b>      | <b>101 106</b>  | <b>13 000</b>  | <b>52 350</b>  | <b>50 553</b> | <b>1 797</b>  | <b>3,6%</b>    | <b>101 106</b>     |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                   | 5   | <b>320 791</b>  | <b>341 796</b>      | <b>338 779</b>  | <b>70 422</b>  | <b>149 282</b> | <b>68 331</b> | <b>80 951</b> | <b>118,5%</b>  | <b>137 938</b>     |

MONTHLY BUDGET STATEMENT FOR DECEMBER 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 - M06 December

| Description   | Ref | Budget Year 2023/24           |                    |                    |                   |               |               |                 |                      |                       |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|---------------|---------------|-----------------|----------------------|-----------------------|
|   |     | 2022/23<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>Actual | YearTD Actual | YearTD Budget | YTD<br>Variance | YTD<br>Variance<br>% | Full Year<br>Forecast |
| R thousands   |     |                               |                    |                    |                   |               |               |                 |                      |                       |
| <b>EXPENDITURE</b>  |     |                               |                    |                    |                   |               |               |                 |                      |                       |
| <b>Operating expenditure of Transfers and Grants</b>                              |     |                               |                    |                    |                   |               |               |                 |                      |                       |
| <b>National Government:</b>   |     | 188 219                       | 210 148            | 209 881            | 8 269             | 49 868        | 2 570         | 47 298          | 1840,7%              | (9 039)               |
| Operational Revenue: General Revenue: Equitable Share                             |     | 179 634                       | 200 841            | 200 841            | 8 269             | 49 173        | -             | 49 173          |                      | -                     |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 3 748                         | 4 786              | 4 519              | -                 | 609           | 2 291         | (1 682)         | -73,4%               | (4 519)               |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550                         | 1 550              | 1 550              | -                 | 85            | 279           | (193)           | -69,4%               | (1 550)               |
| Integrated Urban Development Grant  |     | 3 287                         | 2 971              | 2 971              | -                 | -             | -             | -               |                      | (2 971)               |
| <b>Provincial Government:</b>   |     | 20 424                        | 30 763             | 30 763             | -                 | 1 072         | 3 767         | (2 694)         | -71,5%               | (30 804)              |
| Library Services: Conditional Grant   |     | 10 628                        | 11 252             | 11 252             | -                 | 1 053         | 3 639         | (2 586)         | -71,1%               | (11 252)              |
| Municipal Accreditation and Capacity Building Grant                               |     | 256                           | 245                | 245                | -                 | 19            | 118           | (99)            | -83,9%               | (245)                 |
| Title Deeds Restoration Grant   |     | 6 954                         | -                  | -                  | -                 | -             | -             | -               |                      | (1 503)               |
| Maintenance and Construction of Transport Infrastructure                          |     | 495                           | 345                | 345                | -                 | -             | -             | -               |                      | (345)                 |
| Financial Management Capability Building Grant                                    |     | 319                           | -                  | -                  | -                 | -             | -             | -               |                      | (41)                  |
| Community Development Workers Operational Support Grant                           |     | 38                            | 38                 | 38                 | -                 | -             | 9             | (9)             | -100,0%              | (38)                  |
| Financial Management Support Building Grant                                       |     | 560                           | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Western Cape Municipal Energy Resilience Grant (WC MER Grant)                     |     | 1 184                         | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT   |     | -                             | 17 380             | 17 380             | -                 | -             | -             | -               |                      | (17 380)              |
| <b>District Municipality:</b>   |     | 599                           | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Cape Winelands District Grant   |     | 484                           | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Cape winelands community safety   |     | 115                           | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| <b>Other grant providers:</b>   |     | 103                           | -                  | -                  | 10                | 36            | -             | 36              |                      | -                     |
| Private Enterprises   |     | 103                           | -                  | -                  | 10                | 36            | -             | 36              |                      | -                     |
| Public Corporations   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Higher Educational Institutions   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Parent Municipality / Entity  |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| <b>Total operating expenditure of Transfers and Grants:</b>                       |     | 209 346                       | 240 911            | 240 644            | 8 279             | 50 976        | 6 336         | 44 640          | 704,5%               | (39 843)              |
| <b>Capital expenditure of Transfers and Grants</b>                                |     |                               |                    |                    |                   |               |               |                 |                      |                       |
| <b>National Government:</b>   |     | 91 162                        | 79 190             | 76 440             | 7 155             | 34 836        | 3 428         | 31 409          | 916,4%               | (76 440)              |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 28 702                        | 22 750             | 20 000             | -                 | 7 186         | 3 428         | 3 758           | 109,7%               | (20 000)              |
| Integrated Urban Development Grant  |     | 62 460                        | 56 440             | 56 440             | 7 155             | 27 650        | -             | 27 650          |                      | (56 440)              |
| <b>Provincial Government:</b>   |     | 7 650                         | 24 666             | 25 899             | 1 537             | 1 743         | (2 516)       | 4 259           | -169,2%              | (36 603)              |
| Specify (Add grant description)   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Library Services: Conditional Grant   |     | 69                            | -                  | -                  | -                 | -             | -             | -               |                      | (4 339)               |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT   |     | 1 576                         | 5 033              | 5 033              | -                 | 618           | (2 516)       | 3 134           | -124,5%              | (5 223)               |
| Development of Sport and Recreational Facilities                                  |     | 220                           | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Informal Settlements Upgrading Partnership Grant Provinces (Beneficiaries)        |     | 4 786                         | 18 633             | 19 866             | 1 537             | 846           | -             | 846             |                      | (19 866)              |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT                                    |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | (6 175)               |
| Specify (Add grant description)   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| RSEP/ VPUU  |     | 1 000                         | 1 000              | 1 000              | -                 | 278           | -             | 278             |                      | (1 000)               |
| <b>District Municipality:</b>   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Specify (Add grant description)   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| <b>Other grant providers:</b>   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Departmental Agencies and Accounts  |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Foreign Government and International Organisations                                |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Households  |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Non-Profit Institutions   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Private Enterprises   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Public Corporations   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Higher Educational Institutions   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Parent Municipality / Entity  |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| Transfer from Operational Revenue   |     | -                             | -                  | -                  | -                 | -             | -             | -               |                      | -                     |
| <b>Total capital expenditure of Transfers and Grants</b>                          |     | 98 812                        | 103 856            | 102 338            | 8 692             | 36 579        | 911           | 35 668          | 3915,0%              | (113 042)             |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                  |     | 308 158                       | 344 766            | 342 982            | 16 972            | 87 555        | 7 247         | 80 307          | 1108,1%              | (152 886)             |

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December

| Description   | Ref | Budget Year 2023/24       |                |               |                 |                |
|---|-----|---------------------------|----------------|---------------|-----------------|----------------|
|   |     | Approved Rollover 2022/23 | Monthly Actual | YearTD Actual | YTD Variance    | YTD Variance % |
| <b>R thousands</b>  |     |                           |                |               |                 |                |
| <b>EXPENDITURE</b>  |     |                           |                |               |                 |                |
| <b>Operating expenditure of Approved Roll-overs</b>                               |     |                           |                |               |                 |                |
| <b>National Government:</b>   |     | -                         | -              | -             | -               |                |
| Operational Revenue:General Revenue:Equitable Share                               |     |                           | -              | -             | -               |                |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     |                           | -              | -             | -               |                |
| <b>Provincial Government:</b>   |     | 41                        | -              | -             | (41)            | -100,0%        |
| Financial Management Capacity Building Grant                                      |     | 41                        | -              | -             | (41)            | -100,0%        |
| <b>District Municipality:</b>   |     | 500                       | -              | -             | (500)           | -100,0%        |
| Cape Winelands District Grant   |     | 500                       | -              | -             | (500)           | -100,0%        |
| <b>Other grant providers:</b>   |     | -                         | -              | -             | -               |                |
| Departmental Agencies and Accounts  |     |                           | -              | -             | -               |                |
| Foreign Government and International Organisations                                |     |                           | -              | -             | -               |                |
| Households  |     |                           | -              | -             | -               |                |
| Non-profit Institutions   |     |                           | -              | -             | -               |                |
| Private Enterprises   |     |                           | -              | -             | -               |                |
| Public Corporations   |     |                           | -              | -             | -               |                |
| Higher Educational Institutions   |     |                           | -              | -             | -               |                |
| Parent Municipality / Entity  |     |                           | -              | -             | -               |                |
| <b>Total operating expenditure of Approved Roll-overs</b>                         |     | <b>541</b>                | <b>-</b>       | <b>-</b>      | <b>(541)</b>    | <b>-100,0%</b> |
| <b>Capital expenditure of Approved Roll-overs</b>                                 |     |                           |                |               |                 |                |
| <b>National Government:</b>   |     | -                         | -              | -             | -               |                |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     |                           | -              | -             | -               |                |
| Integrated Urban Development Grant  |     |                           | -              | -             | -               |                |
| <b>Provincial Government:</b>   |     | 11 937                    | -              | -             | (11 937)        | -100,0%        |
| EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT                                    |     | 6 175                     | -              | -             | (6 175)         | -100,0%        |
| Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)       |     | 1 233                     | -              | -             | (1 233)         | -100,0%        |
| Library Services: Conditional Grant   |     | 4 339                     | -              | -             | (4 339)         | -100,0%        |
| HUMAN SETTLEMENTS DEVELOPMENT GRANT   |     | 190                       | -              | -             | (190)           |                |
| <b>District Municipality:</b>   |     | -                         | -              | -             | -               |                |
| Specify (Add grant description)   |     |                           | -              | -             | -               |                |
| <b>Other grant providers:</b>   |     | -                         | -              | -             | -               |                |
| Departmental Agencies and Accounts  |     |                           | -              | -             | -               |                |
| Foreign Government and International Organisations                                |     |                           | -              | -             | -               |                |
| Households  |     |                           | -              | -             | -               |                |
| Non-Profit Institutions   |     |                           | -              | -             | -               |                |
| Private Enterprises   |     |                           | -              | -             | -               |                |
| Public Corporations   |     |                           | -              | -             | -               |                |
| Higher Educational Institutions   |     |                           | -              | -             | -               |                |
| Parent Municipality / Entity  |     |                           | -              | -             | -               |                |
| Transfer from Operational Revenue   |     |                           | -              | -             | -               |                |
| <b>Total capital expenditure of Approved Roll-overs</b>                           |     | <b>11 937</b>             | <b>-</b>       | <b>-</b>      | <b>(11 937)</b> | <b>-100,0%</b> |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>                                   |     | <b>12 478</b>             | <b>-</b>       | <b>-</b>      | <b>(12 478)</b> | <b>-100,0%</b> |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**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               | 371 654 806            | 372 583 241               | 186 071 171                | 90 373 870                 | -51%              | 31 005 340            | -                     | -100%             |
| Bonus                                | 29 944 562             | 29 944 562                | 29 381 249                 | 2 068 041                  | -93%              | 45 300                | -                     | -100%             |
| Acting and Post Related Allowances   | 828 139                | 828 139                   | 414 054                    | 106 414                    | -74%              | 69 009                | -                     | -100%             |
| Non Structured                       | 38 106 984             | 38 106 984                | 19 087 521                 | 10 577 104                 | -45%              | 3 186 306             | -                     | -100%             |
| Standby Allowance                    | 13 941 228             | 13 941 228                | 6 970 632                  | 3 578 596                  | -49%              | 1 161 772             | -                     | -100%             |
| Travel or Motor Vehicle              | 12 005 630             | 12 005 630                | 6 046 948                  | 2 407 671                  | -60%              | 1 012 313             | 41                    | -100%             |
| Accommodation, Travel and Incidental | 95 335                 | 95 335                    | 47 670                     | 41 329                     | -13%              | 7 945                 | -                     | -100%             |
| Bargaining Council                   | 160 407                | 160 407                   | 79 926                     | 81 459                     | 2%                | 13 294                | -                     | -100%             |
| Cellular and Telephone               | 2 689 918              | 2 689 918                 | 1 335 450                  | 508 713                    | -62%              | 222 575               | -                     | -100%             |
| Current Service Cost                 | 6 060 476              | 6 060 476                 | 3 030 240                  | -                          | -100%             | 505 040               | -                     | -100%             |
| Essential User                       | 656 632                | 656 632                   | 328 314                    | 234 489                    | -29%              | 54 719                | -                     | -100%             |
| Entertainment                        | -                      | -                         | -                          | -                          | 0%                | -                     | -                     | 0%                |
| Fire Brigade                         | 3 082 530              | 3 082 530                 | 1 541 268                  | 718 325                    | -53%              | 256 878               | -                     | -100%             |
| Group Life Insurance                 | 5 271 974              | 5 271 974                 | 2 646 808                  | 1 865 364                  | -30%              | 441 135               | -                     | -100%             |
| Housing Benefits                     | 3 057 120              | 3 057 120                 | 1 541 029                  | 690 143                    | -55%              | 257 175               | 89                    | -100%             |
| Interest Cost                        | 19 795 274             | 19 795 274                | -                          | -                          | 0%                | -                     | -                     | 0%                |
| Leave Gratuity                       | 7 522 722              | 7 522 722                 | 1 880 682                  | -                          | -100%             | 313 447               | -                     | -100%             |
| Leave Pay                            | -                      | -                         | -                          | -                          | 0%                | -                     | -                     | 0%                |
| Long Term Service Awards             | 2 402 222              | 2 402 222                 | 1 201 110                  | -                          | -100%             | 200 185               | -                     | -100%             |
| Medical                              | 28 434 382             | 28 434 382                | 14 217 270                 | 9 423 438                  | -34%              | 2 369 545             | -                     | -100%             |
| Non-pensionable                      | 228 827                | 228 827                   | 114 414                    | 16 589                     | -86%              | 19 069                | -                     | -100%             |
| Pension                              | 61 143 718             | 61 143 718                | 30 539 113                 | 14 963 134                 | -51%              | 5 089 852             | -                     | -100%             |
| Scarcity Allowance                   | 823 560                | 823 560                   | 411 780                    | 1 208 733                  | 194%              | 68 630                | -                     | -100%             |
| Shift Additional Remuneration        | 4 414 274              | 4 414 274                 | 2 207 130                  | 1 096 132                  | -50%              | 367 855               | -                     | -100%             |
| Structured                           | 2 583 399              | 2 583 399                 | 1 130 892                  | 658 884                    | -42%              | 193 692               | -                     | -100%             |
| Unemployment Insurance               | 2 789 430              | 2 789 430                 | 1 393 572                  | 654 432                    | -53%              | 232 262               | -                     | -100%             |
| <b>Totals</b>                        | <b>617 693 549</b>     | <b>618 621 984</b>        | <b>311 618 243</b>         | <b>141 272 864</b>         | <b>-55%</b>       | <b>47 093 338</b>     | <b>130</b>            | <b>-100%</b>      |

Disclaimer: At the time of reporting, the salaries for October, November and December had not been integrated. The salaries will reflect in the next reporting period.

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

**11 Councillor Allowances and Employee Benefits**

**WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December**

| Summary of Employee and Councillor remuneration<br>R thousands | 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 |
|  | 1   | A               | B                   | C               |                |                |                |                  |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>       |     |                 |                     |                 |                |                |                |                  |                |                    |
| Basic Salaries and Wages                                       |     | 19 152          | 18 759              | 18 759          | -              | 2 913          | 9 379          | (6 466)          | -69%           | 18 759             |
| Pension and UIF Contributions                                  |     | 511             | 495                 | 495             | -              | 77             | 247            | (170)            | -69%           | 495                |
| Medical Aid Contributions                                      |     | 115             | 133                 | 133             | -              | 17             | 67             | (49)             | -74%           | 133                |
| Motor Vehicle Allowance  |     | 985             | 763                 | 763             | -              | 160            | 382            | (222)            | -58%           | 763                |
| Cellphone Allowance  |     | 2 003           | 1 946               | 1 946           | -              | 346            | 973            | (627)            | -64%           | 1 946              |
| Housing Allowances   |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Other benefits and allowances                                  |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Sub Total - Councillors</b>                                 |     | <b>22 765</b>   | <b>22 097</b>       | <b>22 097</b>   | <b>-</b>       | <b>3 538</b>   | <b>11 048</b>  | <b>(7 510)</b>   | <b>-68%</b>    | <b>22 097</b>      |
| % Increase   | 4   |                 | -2,9%               | -2,9%           |                |                |                |                  |                | -2,9%              |
| <b>Senior Managers of the Municipality</b>                     |     |                 |                     |                 |                |                |                |                  |                |                    |
| Basic Salaries and Wages                                       | 3   | 8 064           | 8 540               | 8 540           | -              | -              | 3 847          | (3 847)          | -100%          | 8 540              |
| Pension and UIF Contributions                                  |     | 671             | 757                 | 757             | -              | 58             | 377            | (319)            | -85%           | 757                |
| Medical Aid Contributions                                      |     | 123             | 132                 | 132             | -              | 13             | 66             | (53)             | -80%           | 132                |
| Overtime   |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Performance Bonus  |     | 1 230           | 1 472               | 1 472           | -              | 376            | 1 237          | (861)            | -70%           | 1 472              |
| Motor Vehicle Allowance  |     | 500             | 601                 | 601             | -              | 15             | 300            | (285)            | -95%           | 601                |
| Cellphone Allowance  |     | 241             | 169                 | 169             | -              | -              | 85             | (85)             | -100%          | 169                |
| Housing Allowances   |     | 18              | 20                  | 20              | -              | -              | 10             | (10)             | -100%          | 20                 |
| Other benefits and allowances                                  |     | 122             | 109                 | 109             | -              | 0              | 47             | (47)             | -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   |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>             |     | <b>(19 687)</b> | <b>11 799</b>       | <b>11 799</b>   | <b>-</b>       | <b>463</b>     | <b>5 968</b>   | <b>(5 506)</b>   | <b>-92%</b>    | <b>11 799</b>      |
| % increase   | 4   |                 | -159,9%             | -159,9%         |                |                |                |                  |                | -159,9%            |
| <b>Other Municipal Staff</b>                                   |     |                 |                     |                 |                |                |                |                  |                |                    |
| Basic Salaries and Wages                                       |     | 339 618         | 363 114             | 364 043         | -              | 90 374         | 182 224        | (91 850)         | -50%           | 364 043            |
| Pension and UIF Contributions                                  |     | 58 329          | 63 177              | 63 177          | -              | 15 559         | 31 556         | (15 996)         | -51%           | 63 177             |
| Medical Aid Contributions                                      |     | 26 985          | 28 303              | 28 303          | -              | 9 410          | 14 151         | (4 741)          | -34%           | 28 303             |
| Overtime   |     | 55 406          | 59 046              | 59 046          | -              | 15 911         | 29 396         | (13 485)         | -46%           | 59 046             |
| Performance Bonus  |     | 19              | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Motor Vehicle Allowance  |     | 8 357           | 11 405              | 11 405          | 0              | 2 392          | 5 746          | (3 354)          | -58%           | 11 405             |
| Cellphone Allowance  |     | 1 930           | 2 577               | 2 577           | -              | 531            | 1 279          | (748)            | -59%           | 2 577              |
| Housing Allowances   |     | 2 698           | 3 037               | 3 037           | 0              | 690            | 1 531          | (841)            | -55%           | 3 037              |
| Other benefits and allowances                                  |     | 38 680          | 39 456              | 39 456          | -              | 5 943          | 33 654         | (27 711)         | -82%           | 39 456             |
| Payments in lieu of leave                                      |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Long service awards  |     | 5 150           | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Post-retirement benefit obligations                            | 2   | 25 294          | 35 781              | 35 781          | -              | -              | 6 112          | (6 112)          | -100%          | 35 781             |
| Entertainment  |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Scarcity   |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| Acting and post related allowance                              |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| In kind benefits   |     | -               | -                   | -               | -              | -              | -              | -                | -              | -                  |
| <b>Sub Total - Other Municipal Staff</b>                       |     | <b>562 466</b>  | <b>605 895</b>      | <b>606 823</b>  | <b>0</b>       | <b>140 810</b> | <b>305 650</b> | <b>(164 839)</b> | <b>-54%</b>    | <b>606 823</b>     |
| % increase   | 4   |                 | 7,7%                | 7,9%            |                |                |                |                  |                | 7,9%               |
| <b>Total Parent Municipality</b>                               |     | <b>565 544</b>  | <b>639 790</b>      | <b>640 718</b>  | <b>0</b>       | <b>144 811</b> | <b>322 666</b> | <b>(177 856)</b> | <b>-55%</b>    | <b>640 718</b>     |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>                 |     | <b>565 544</b>  | <b>639 790</b>      | <b>640 718</b>  | <b>0</b>       | <b>144 811</b> | <b>322 666</b> | <b>(177 856)</b> | <b>-55%</b>    | <b>640 718</b>     |
| % increase   | 4   |                 | 13,1%               | 13,3%           |                |                |                |                  |                | 13,3%              |
| <b>TOTAL MANAGERS AND STAFF</b>                                |     | <b>542 779</b>  | <b>617 694</b>      | <b>618 622</b>  | <b>0</b>       | <b>141 273</b> | <b>311 618</b> | <b>(170 345)</b> | <b>-55%</b>    | <b>618 622</b>     |

MONTHLY BUDGET STATEMENT FOR DECEMBER 2023

12 Projections for the rest of the Financial Year

| Operational Revenue               |              |                |                   |                 |                  |                  |                |                 |              |              |             |             |               |
|-----------------------------------|--------------|----------------|-------------------|-----------------|------------------|------------------|----------------|-----------------|--------------|--------------|-------------|-------------|---------------|
|                                   | July Actuals | August Actuals | September Actuals | October Actuals | November Actuals | December Actuals | January Budget | February Budget | March Budget | April Budget | May Budget  | June Budget | Totals        |
| Directorates                      | -            | -              | -                 | -               | -                | -                | -              | -               | -            | -            | -           | -           | -             |
| Municipal Manager                 | 1 345 145    | 1 311 110      | 1 890 985         | 1 674 236       | 1 989 744        | 1 011 386        | 1 774 225      | 1 961 038       | 1 982 371    | 1 982 371    | 1 981 038   | 7 643 270   | 26 546 921    |
| Planning and Development          | 173 913 449  | 116 861 415    | 129 938 938       | 108 398 932     | 113 857 997      | 153 437 304      | 80 070 568     | 94 868 127      | 93 225 363   | 100 425 033  | 102 743 330 | 332 029 497 | 1 599 769 954 |
| Infrastructure Services           | 1 328 742    | 3 669 175      | 24 477 363        | 11 668 583      | 2 587 419        | 786 268          | 19 679 617     | 13 331 230      | 13 938 874   | 12 780 248   | 12 780 248  | 52 088 441  | 169 116 208   |
| Community and Protection Services | 852 939      | 703 637        | 641 531           | 593 621         | 572 233          | 605 694          | 610 695        | 491 019         | 491 019      | 440 341      | 440 341     | 3 776 267   | 10 219 336    |
| Corporate Services                | 142 402 373  | 41 004 271     | 39 827 023        | 39 081 415      | 36 140 639       | 60 879 498       | 36 070 414     | 39 321 399      | 39 289 465   | 39 214 437   | 39 181 471  | 39 678 739  | 592 091 143   |
| Financial Services                | 319 842 647  | 163 549 608    | 196 775 841       | 161 416 786     | 155 148 033      | 216 720 150      | 138 205 519    | 149 972 813     | 148 927 092  | 154 842 490  | 157 126 428 | 435 216 215 | 2 397 743 562 |
| <b>Grand Total</b>                |              |                |                   |                 |                  |                  |                |                 |              |              |             |             |               |
| Operational Expenditure           |              |                |                   |                 |                  |                  |                |                 |              |              |             |             |               |
|                                   | July Actuals | August Actuals | September Actuals | October Actuals | November Actuals | December Actuals | January Budget | February Budget | March Budget | April Budget | May Budget  | June Budget | Totals        |
| Directorates                      | 46 151       | 120 750        | 256 999           | 4 243 839       | 320 500          | 54 312           | 1 235 626      | 1 272 769       | 1 728 040    | 1 503 099    | 1 111 714   | 5 947 232   | 17 841 031    |
| Municipal Manager                 | 104 086      | 7 192 268      | 1 738 457         | 15 189 955      | 1 406 996        | 3 145 804        | 6 012 063      | 5 858 233       | 7 220 461    | 6 908 940    | 6 079 131   | 32 546 172  | 93 402 566    |
| Planning and Development          | 5 015 219    | 97 391 837     | 125 187 684       | 136 435 758     | 76 949 547       | 74 889 402       | 83 458 504     | 79 024 709      | 140 852 846  | 103 101 869  | 154 069 617 | 291 512 500 | 1 367 889 492 |
| Infrastructure Services           | 287 651      | 9 179 840      | 10 532 385        | 56 146 038      | 14 556 976       | 5 123 049        | 21 802 598     | 25 017 320      | 26 361 153   | 25 156 182   | 17 572 448  | 211 167 194 | 422 902 773   |
| Community and Protection Services | 878 713      | 5 512 394      | 12 967 339        | 27 318 283      | 2 698 947        | 2 316 901        | 13 419 470     | 12 313 241      | 23 584 672   | 14 062 066   | 8 557 195   | 110 768 243 | 234 397 464   |
| Corporate Services                | 6 219 858    | 2 943 438      | 2 704 542         | 18 468 977      | 4 553 540        | 5 242 561        | 9 830 205      | 8 040 757       | 8 693 599    | 8 118 899    | 5 420 523   | 42 552 409  | 122 789 307   |
| Financial Services                | 12 551 677   | 122 340 526    | 153 387 406       | 257 802 850     | 100 486 505      | 90 772 090       | 135 758 406    | 131 527 029     | 208 440 771  | 158 851 055  | 192 810 628 | 694 493 750 | 2 259 222 633 |
| <b>Grand Total</b>                |              |                |                   |                 |                  |                  |                |                 |              |              |             |             |               |
| Capital Expenditure               |              |                |                   |                 |                  |                  |                |                 |              |              |             |             |               |
|                                   | July Actuals | August Actuals | September Actuals | October Actuals | November Actuals | December Actuals | January Budget | February Budget | March Budget | April Budget | May Budget  | June Budget | Totals        |
| Directorates                      | -            | -              | 4 249             | 24 420          | 2 920            | 5 709            | 1 794          | -               | -            | -            | -           | 908         | 40 000        |
| Municipal Manager                 | -            | 289 331        | 125 508           | 295 926         | 212 603          | 20 796           | 823 873        | 1 058 077       | 1 540 577    | 1 173 077    | 1 295 500   | 2 410 629   | 9 245 897     |
| Planning and Development          | 14 318       | 9 478 153      | 15 380 728        | 22 610 262      | 24 475 566       | 41 370 792       | 32 726 036     | 35 231 319      | 51 346 280   | 40 474 974   | 40 790 685  | 158 853 476 | 472 752 590   |
| Infrastructure Services           | -            | 5 012          | 151 868           | 458 166         | 2 987 177        | 859 798          | 2 200 000      | 2 015 000       | 1 743 993    | 1 715 000    | 4 690 900   | 21 480 959  | 38 307 873    |
| Community and Protection Services | -            | 22 713         | 1 371 307         | 3 732 970       | 2 296 430        | 44 046           | 321 645        | 3 498 982       | 5 232 999    | 5 633 000    | 5 262 500   | 12 316 574  | 39 733 166    |
| Corporate Services                | -            | -              | 4 131             | -               | -                | -                | 1 109          | 250 000         | 22 522       | 35 310       | 97 919      | 1 507 857   | 1 918 848     |
| Financial Services                | -            | -              | 17 037 792        | 27 121 744      | 29 974 697       | 42 301 141       | 36 074 457     | 42 053 378      | 59 886 371   | 49 031 361   | 52 137 504  | 196 570 402 | 561 998 374   |
| <b>Grand Total</b>                | 14 318       | 9 795 209      | 17 037 792        | 27 121 744      | 29 974 697       | 42 301 141       | 36 074 457     | 42 053 378      | 59 886 371   | 49 031 361   | 52 137 504  | 196 570 402 | 561 998 374   |