



STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

AUGUST 2022



QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 14 September 2022

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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.

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2022/23 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	449 751 820	2 100 690 481	2 103 782 596
Adjustment Budget	449 751 820	2 102 695 768	2 104 413 554
Plan to Date (SDBIP)	12 322 360	230 922 017	421 361 670
Actual	8 407 247	186 400 293	446 560 740
Variance to SDBIP	(3 915 113)	(44 521 724)	25 199 070
Year to date % Variance to SDBIP	-31,77%	-19,28%	5,98%

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M02 August

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	421 969	438 941	438 941	31 046	137 641	130 128	7 513	6%	438 941
Service charges	1 076 411	1 227 651	1 227 651	101 510	214 236	218 779	(4 543)	-2%	1 227 651
Investment revenue	18 770	20 397	20 397	5 064	5 347	3 400	1 947	57%	20 397
Transfers and subsidies	196 208	213 380	214 011	-	67 797	35 282	32 515	92%	214 011
Other own revenue	192 000	203 412	203 412	16 902	21 540	33 773	(12 233)	-36%	203 412
Total Revenue (excluding capital transfers and contributions)	1 905 359	2 103 783	2 104 414	154 521	446 561	421 362	25 199	6%	2 104 414
Employee costs	550 719	624 464	624 948	78 504	78 504	99 536	(21 032)	-21%	624 948
Remuneration of Councillors	19 815	21 062	21 062	3 845	3 845	3 510	334	10%	21 062
Depreciation & asset impairment	213 746	213 118	213 118	-	1	34 070	(34 069)	-100%	213 118
Finance charges	44 332	67 799	67 799	-	-	-	-	-	67 799
Materials and bulk purchases	604 050	634 794	633 969	66 943	70 856	66 646	4 209	6%	633 969
Transfers and subsidies	13 364	14 355	15 355	3 029	3 042	3 891	(849)	-22%	15 355
Other expenditure	480 266	526 472	526 444	19 086	30 154	23 269	6 885	30%	526 444
Total Expenditure	1 926 292	2 102 065	2 102 696	171 406	186 400	230 922	(44 522)	-19%	2 102 696
Surplus/(Deficit)	(20 933)	1 718	1 718	(16 885)	260 160	190 440	69 721	37%	1 718
Transfers and subsidies - capital (monetary alloc	92 495	120 030	124 314	-	-	19 968	(19 968)	-100%	124 314
Contributions & Contributed assets	30 746	33 000	33 000	2 299	2 787	5 500	(2 713)	-49%	33 000
Surplus/(Deficit) after capital transfers & contributions	102 308	154 747	159 031	(14 586)	262 947	215 908	47 039	22%	159 031
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	102 308	154 747	159 031	(14 586)	262 947	215 908	47 039	22%	159 031
Capital expenditure & funds sources									
Capital expenditure	340 120	409 273	454 036	4 966	8 407	9 639	(1 232)	-13%	454 036
Capital transfers recognised	94 873	132 483	136 767	1 132	2 262	4 300	(2 038)	-47%	136 767
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	165 124	838	3 149	4 550	(1 401)	-31%	165 124
Internally generated funds	116 481	136 790	152 145	2 996	2 996	789	2 207	280%	152 145
Total sources of capital funds	340 120	409 273	454 036	4 966	8 407	9 639	(1 232)	-13%	454 036
Financial position									
Total current assets	1 520 845	644 346	610 764	-	258 657	-	-	-	610 764
Total non current assets	6 021 122	6 274 346	6 319 109	-	8 407	-	-	-	6 319 109
Total current liabilities	1 233 793	339 918	346 815	-	(224)	-	-	-	346 815
Total non current liabilities	790 133	877 341	877 341	-	-	-	-	-	877 341
Community wealth/Equity	5 415 732	5 701 434	5 705 718	-	-	-	-	-	5 705 718
Cash flows									
Net cash from (used) operating	1 271 392	(94 070)	(139 463)	234 597	215 805	(22 664)	(238 470)	1052%	(139 463)
Net cash from (used) investing	(52 719)	(785 546)	(875 071)	(1)	(1)	(79 097)	(79 097)	100%	(875 071)
Net cash from (used) financing	(121 845)	162 961	162 961	224	364	46 294	45 910	99%	162 961
Cash/cash equivalents at the month/year end	1 430 911	(498 960)	(628 964)	-	216 189	167 142	(49 047)	-29%	(851 574)
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	141 952	7 296	5 769	229 585	-	-	-	-	384 602
Creditors Age Analysis									
Total Creditors	47 009	-	-	-	-	-	-	228 582	275 591

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		517 935	546 657	546 657	37 527	172 103	147 992	24 111	16%	546 657
Executive and council		306	771	771	15	21	129	(108)	-84%	771
Finance and administration		517 629	545 886	545 886	37 512	172 082	147 864	24 218	16%	545 886
Internal audit		-	-	-	-	-	-	-		-
<i>Community and public safety</i>		186 300	180 572	181 203	12 879	14 433	30 059	(15 626)	-52%	182 968
Community and social services		16 503	18 285	18 285	160	263	3 047	(2 785)	-91%	18 285
Sport and recreation		3 923	1 564	1 564	-	16	224	(208)	-93%	1 564
Public safety		142 689	148 586	149 217	12 048	12 786	24 764	(11 978)	-48%	149 217
Housing		23 185	12 136	12 136	671	1 368	2 023	(655)	-32%	13 902
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		106 498	145 034	145 034	3 814	4 746	24 172	(19 426)	-80%	147 552
Planning and development		45 354	142 206	142 206	3 606	4 524	23 701	(19 177)	-81%	144 724
Road transport		60 826	1 503	1 503	201	201	251	(49)	-20%	1 503
Environmental protection		318	1 325	1 325	7	21	221	(200)	-91%	1 325
<i>Trading services</i>		1 217 764	1 384 432	1 384 432	102 600	258 066	244 587	13 479	6%	1 384 432
Energy sources		794 640	920 200	920 200	74 500	158 959	161 064	(2 105)	-1%	920 200
Water management		159 914	181 107	181 107	13 886	26 162	22 415	3 747	17%	181 107
Waste water management		143 732	149 836	149 836	7 084	35 909	29 384	6 525	22%	149 836
Waste management		119 478	133 289	133 289	7 130	37 035	31 724	5 311	17%	133 289
<i>Other</i>	4	103	118	118	-	-	20	(20)	-100%	118
Total Revenue - Functional	2	2 028 600	2 256 812	2 257 443	156 820	449 348	446 830	2 518	1%	2 261 727
Expenditure - Functional										
<i>Governance and administration</i>		295 269	332 785	324 570	34 036	38 710	37 320	1 389	4%	324 570
Executive and council		48 922	33 555	33 555	4 568	4 576	4 326	250	6%	33 555
Finance and administration		236 908	285 492	277 277	28 637	33 302	32 205	1 097	3%	277 277
Internal audit		9 439	13 738	13 738	832	832	789	42	5%	13 738
<i>Community and public safety</i>		384 925	415 276	423 599	32 369	35 595	44 721	(9 125)	-20%	423 599
Community and social services		37 910	52 304	53 833	7 095	7 202	9 860	(2 658)	-27%	53 833
Sport and recreation		62 200	65 531	70 244	5 605	6 076	8 381	(2 305)	-28%	70 244
Public safety		261 734	264 286	264 916	16 801	18 681	22 743	(4 062)	-18%	264 916
Housing		23 082	33 155	34 607	2 868	3 636	3 737	(100)	-3%	34 607
Health		-	-	-	-	-	-	-		-
<i>Economic and environmental services</i>		188 096	212 066	212 216	12 662	13 468	27 302	(13 833)	-51%	212 216
Planning and development		75 879	80 010	80 084	6 801	6 852	10 061	(3 210)	-32%	80 084
Road transport		96 342	107 911	107 911	4 821	5 452	14 599	(9 147)	-63%	107 911
Environmental protection		15 875	24 146	24 221	1 041	1 164	2 641	(1 477)	-56%	24 221
<i>Trading services</i>		1 058 002	1 141 937	1 142 311	92 339	98 627	121 579	(22 952)	-19%	1 142 311
Energy sources		636 451	678 534	678 584	70 910	71 787	78 860	(7 073)	-9%	678 584
Water management		136 100	132 424	132 394	8 491	8 879	8 344	535	6%	132 394
Waste water management		154 847	199 471	199 471	9 393	12 239	20 482	(8 243)	-40%	199 471
Waste management		130 604	131 508	131 861	3 545	5 722	13 893	(8 171)	-59%	131 861
<i>Other</i>		-	-	-	-	-	-	-		-
Total Expenditure - Functional	3	1 926 292	2 102 065	2 102 696	171 406	186 400	230 922	(44 522)	-19%	2 102 696
Surplus/ (Deficit) for the year		102 308	154 747	154 747	(14 586)	262 947	215 908	47 039	22%	159 031

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 AUGUST 2022

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

WC024 Stellenbosch - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - MO2 August

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		21 437	22 399	22 399	1 940	3 020	3 733	(713)	-19,1%	25 165
Vote 3 - INFRASTRUCTURE SERVICES		1 228 409	1 517 037	1 517 037	104 939	260 941	266 688	(5 747)	-2,2%	1 518 556
Vote 4 - COMMUNITY AND PROTECTION SERVICES		171 800	170 719	171 350	12 414	13 284	28 416	(15 133)	-53,3%	171 350
Vote 5 - CORPORATE SERVICES		5 787	11 657	11 657	590	1 328	1 943	(614)	-31,6%	11 657
Vote 6 - FINANCIAL SERVICES		508 718	535 000	535 000	36 937	170 775	146 049	24 725	16,9%	535 000
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 936 151	2 256 812	2 257 443	156 820	449 348	446 830	2 518	0,6%	2 261 727
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		21 519	27 432	27 432	2 372	2 377	2 315	63	2,7%	27 432
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 902	86 490	87 865	8 119	8 937	10 215	(1 277)	-12,5%	87 865
Vote 3 - INFRASTRUCTURE SERVICES		1 170 969	1 258 869	1 258 869	97 148	104 068	137 176	(33 108)	-24,1%	1 258 869
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 514	419 003	419 634	31 571	34 152	45 567	(11 415)	-25,1%	419 634
Vote 5 - CORPORATE SERVICES		182 945	210 683	210 683	13 572	17 925	23 087	(5 162)	-22,4%	210 683
Vote 6 - FINANCIAL SERVICES		93 428	98 213	98 213	18 611	18 915	12 562	6 353	50,6%	98 213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 926 277	2 100 690	2 102 696	171 393	186 375	230 922	(44 547)	-19,3%	2 102 696
Surplus/ (Deficit) for the year	2	9 874	156 122	154 747	(14 573)	262 973	215 908	47 065	21,8%	159 031

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 AUGUST 2022

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		421 969	438 941	438 941	31 046	137 641	130 128	7 513	6%	438 941
Service charges - electricity revenue		742 643	846 763	846 763	74 332	146 004	149 106	(3 102)	-2%	846 763
Service charges - water revenue		146 830	176 783	176 783	13 289	25 015	21 694	3 321	15%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	6 939	20 795	22 600	(1 805)	-8%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 950	22 422	25 379	(2 957)	-12%	94 971
Rental of facilities and equipment		12 173	15 538	15 538	734	1 468	2 590	(1 102)	-43%	15 538
Interest earned - external investments		18 770	20 397	20 397	5 064	5 347	3 400	1 947	57%	20 397
Interest earned - outstanding debtors		12 859	11 391	11 391	1 349	2 550	1 769	781	44%	11 391
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 656	124 955	124 955	10 556	10 735	20 826	(10 091)	-48%	124 955
Licences and permits		7 809	5 934	5 934	949	1 087	989	98	10%	5 934
Agency services		3 020	4 281	4 281	385	487	714	(227)	-32%	4 281
Transfers and subsidies		196 208	213 380	214 011	-	67 797	35 282	32 515	92%	214 011
Other revenue		33 089	41 313	41 313	2 929	5 193	6 885	(1 692)	-25%	41 313
Gains		394	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 905 359	2 103 783	2 104 414	154 521	446 561	421 362	25 199	6%	2 104 414
Expenditure By Type										
Employee related costs		550 719	624 464	624 948	78 504	78 504	99 536	(21 032)	-21%	624 948
Remuneration of councillors		19 815	21 062	21 062	3 845	3 845	3 510	334	10%	21 062
Debt impairment		84 985	97 842	97 842	-	-	-	-	-	97 842
Depreciation & asset impairment		213 746	213 118	213 118	-	1	34 070	(34 069)	-100%	213 118
Finance charges		44 332	67 799	67 799	-	-	-	-	-	67 799
Bulk purchases - electricity		528 012	551 412	551 412	63 541	63 541	63 969	(428)	-1%	551 412
Inventory consumed		76 038	83 382	82 557	3 402	7 315	2 677	4 637	173%	82 557
Contracted services		208 232	269 226	268 123	4 824	8 670	13 179	(4 509)	-34%	268 123
Transfers and subsidies		13 364	14 355	15 355	3 029	3 042	3 891	(849)	-22%	15 355
Other expenditure		186 462	159 403	160 479	14 262	21 483	10 090	11 394	113%	160 479
Losses		587	-	-	-	-	-	-	-	-
Total Expenditure		1 926 292	2 102 065	2 102 696	171 406	186 400	230 922	(44 522)	-19%	2 102 696
Surplus/(Deficit)		(20 933)	1 718	1 718	(16 885)	260 160	190 440	69 721	0	1 718
(National / Provincial and District)		92 495	120 030	120 030	-	-	19 968	(19 968)	(0)	124 314
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		30 696	33 000	33 000	2 299	2 787	5 500	(2 713)	(0)	33 000
Transfers and subsidies - capital (in-kind - all)		50	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		102 308	154 747	154 747	(14 586)	262 947	215 908			159 031
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		102 308	154 747	154 747	(14 586)	262 947	215 908			159 031
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		102 308	154 747	154 747	(14 586)	262 947	215 908			159 031
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		102 308	154 747	154 747	(14 586)	262 947	215 908			159 031

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

3. Operating Revenue

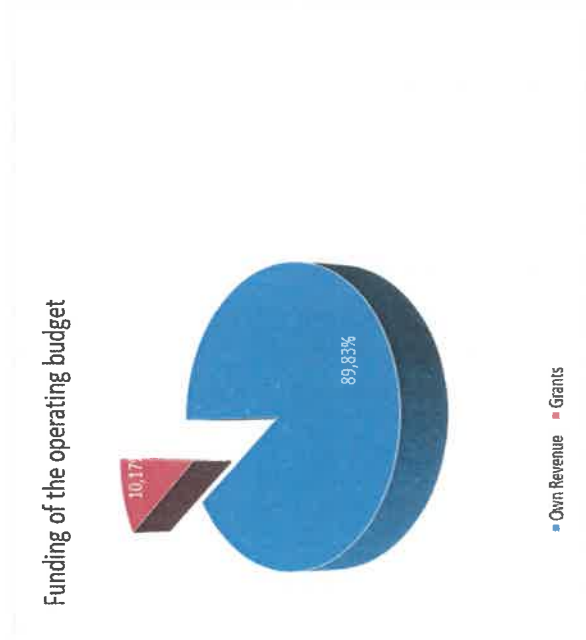
The following table shows the actual billed operating revenue per source as per the accrual basis as well as actual direct revenue per source against that planned in the SDBIP on 31 August 2022. It should be noted that the figures relate to billed revenue and not cash collected.

Operating Revenue by Source:

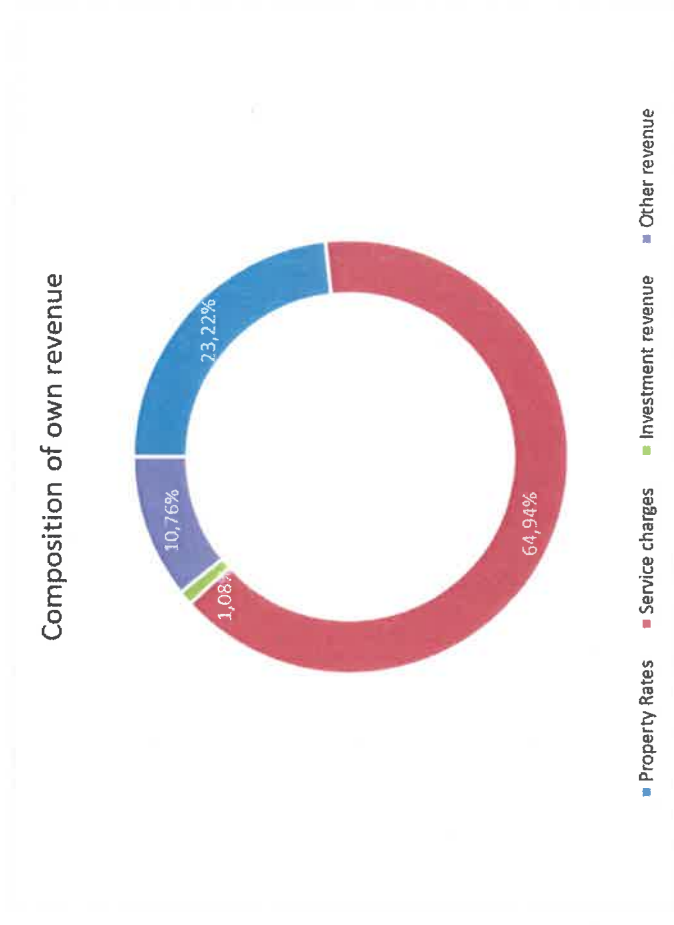
Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Revenue by Source										
Property rates	438 941 448	438 941 448	130 128 259	137 640 991	7 512 732	6%	28 676 762	31 045 554	2 368 792	8%
Service charges - electricity revenue	846 763 143	846 763 143	149 105 774	146 003 588	(3 102 186)	-2%	70 462 578	74 331 936	3 869 358	5%
Service charges - water revenue	176 782 707	176 782 707	21 694 491	25 015 471	3 320 980	15%	12 623 383	13 289 358	665 975	5%
Service charges - sanitation revenue	109 133 951	109 133 951	22 600 157	20 794 821	(1 805 337)	-8%	5 823 671	6 938 684	1 115 013	19%
Service charges - refuse revenue	94 971 363	94 971 363	25 379 044	22 422 422	(2 956 622)	-12%	6 708 593	6 949 764	241 171	4%
Rental of facilities and equipment	15 537 894	15 537 894	2 589 652	1 487 556	(1 102 096)	-43%	1 294 826	734 423	(560 403)	-43%
Interest earned - external investments	20 397 326	20 397 326	3 399 554	5 346 688	1 947 134	57%	1 699 777	5 063 675	3 363 898	198%
Interest earned - outstanding debtors	11 391 237	11 391 237	1 769 153	2 549 877	780 724	44%	891 754	1 349 480	457 726	51%
Fines, penalties and forfeits	124 955 174	124 955 174	20 825 864	10 734 666	(10 091 198)	-48%	10 412 932	10 556 095	143 163	1%
Licences and permits	5 934 010	5 934 010	989 004	1 087 486	98 482	10%	494 502	948 717	454 215	92%
Agency services	4 281 368	4 281 368	713 562	487 041	(226 521)	-32%	356 781	384 614	27 833	0
Transfers and subsidies	213 380 350	214 011 308	35 281 710	67 796 915	32 515 205	92%	17 640 855	-	(17 640 855)	-100%
Other revenue	41 312 625	41 312 625	6 885 446	5 193 219	(1 692 227)	-25%	3 442 723	2 928 959	(513 764)	-15%
Gains on disposal of PPE	-	-	-	-	-	0%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 104 413 554	421 361 670	446 560 740	25 199 070	6%	160 529 137	154 521 259	-6 007 878	-4%

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

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



Own revenue consists mainly of service charges at 89.83% per cent of the R1 890 402 246 own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance of R7 512 732 for property rates when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

3.2 Service charges – water revenue

The municipality has billed R3 320 980 more water charges than initially anticipated in the year-to-date budget. The largest over performances were noted for Water Sale conventional (R12 625 617).

3.3 Service charges – electricity revenue

The municipality has billed R3 102 186 less electricity charges than initially anticipated in the year-to-date budget. The largest under performances were noted for the Electricity sales: Time-of-use tariffs (R30 654 732) and Electricity sales Domestic High (R11 163 260).

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

3.4 Interest earned – external investments

An over performance was noted for interest earned – external investments to the amount of R1 947 134. This increase is a result of the increase in the interest rates provided by investing institutions. There has been a healthy rise in interest rates quoted following the Covid-19 decline.

3.5 Fines, penalties, and forfeits

An underperformance was noted to the amount of R10 091 918. The recognition of traffic fines in terms of interpretation generally recognised accounting practice (iGRAP) 1 will be done monthly, including the journal processed on the financial system.

3.6 Transfer and subsidies

An over performance is noted for government grants received to the amount of R34 775 290. The over performance is due to tranche payments of the Equitable share.

3.7 Other revenue

An under performance is noted for other revenue to the amount of R1 697 977. The largest attributor to the underperformance is as follows.

- Sales of Goods and Rendering of Services: Parking fees: An underperformance of R1 567 892 was noted. This under performance is mainly due to the university holidays which resulted in a decreased demand for parking services. Cognisance is taken on the deployment of new parking marshals which will improve the parking revenue performance.
- Sales of Goods and Rendering of Services: Cemetery and Burial: An underperformance of R364 000 was noted. This underperformance is a result of less burials occurring than in the past years during the massive Covid outbreaks.

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

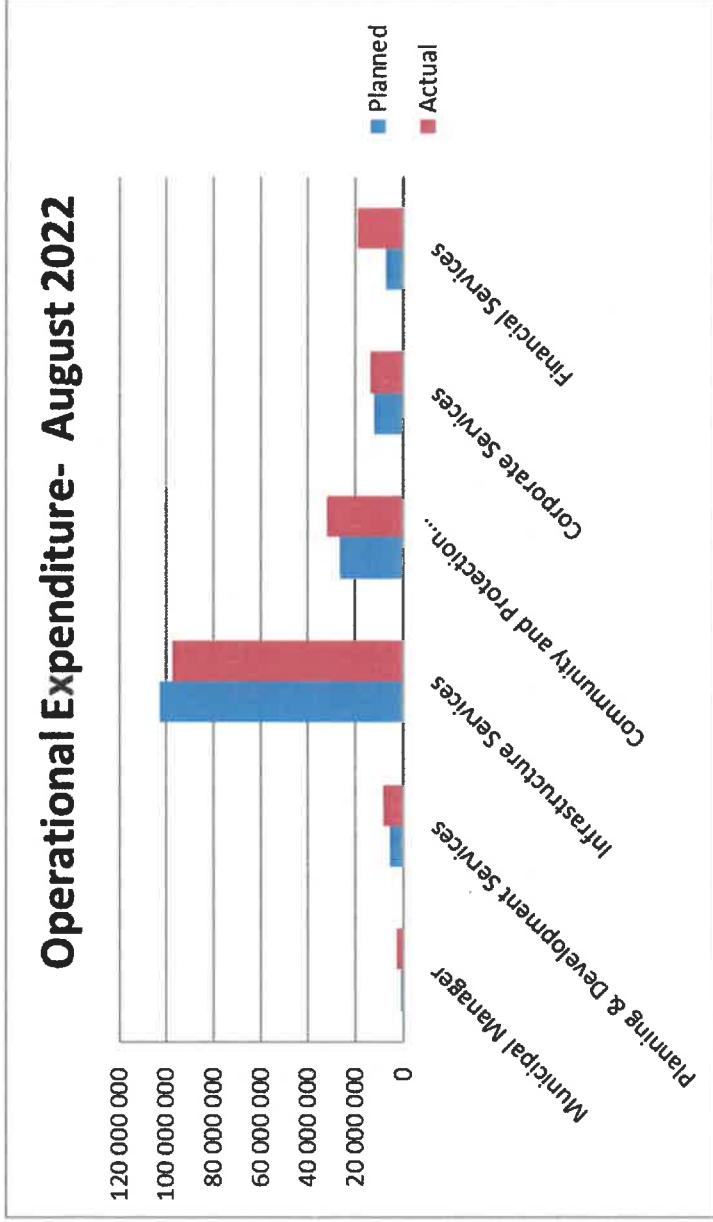
4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 August 2022.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		August 2022		August Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	27 432 083	27 432 083	2 314 715	2 377 380	1 113 920	2 372 315	1 258 395	113%
Planning & Development Services	74 667 884	87 864 603	10 214 506	8 937 083	5 278 521	8 118 684	2 840 163	54%
Infrastructure Services	1 258 869 331	1 258 869 331	137 176 105	104 067 633	102 545 858	97 148 134	(5 397 724)	-5%
Community and Protection Services	430 825 516	419 634 084	45 567 374	34 152 038	26 175 193	31 570 657	5 395 464	21%
Corporate Services	210 683 035	210 683 035	23 087 080	17 950 957	11 465 176	13 585 258	2 120 082	18%
Financial Services	98 212 632	98 212 632	12 562 237	18 915 201	6 770 841	18 611 290	11 840 449	175%
TOTALS	2 100 690 481	2 102 695 768	230 922 017	186 400 293	153 349 509	171 406 338	18 056 829	12%

The overspending for August 2022 can be attributed to the salary integration that took place in August, for the first two months of the financial year.



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 R10 214 506 of the amended budget. The year- to- date actual expenditure incurred amounted to R8 937 083 which resulted in an underperformance of R1 277 423. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R233 233 of the amended budget. No spending has been incurred to date. The user department indicated that the development of localised planning investment plans would be submitted to the Bid specifications committee by the 15th of September 2022. Orders amounting to R605 202 have been loaded onto the financial system.

4.1.2 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Other Transfers (Cash): LED DIRECT SUPPORT

The user department planned to spend R166 640 of the amended budget. No expenditure has been incurred to date. The user department also indicated that invoices to the amount of R488 000 have been received and will be submitted for payment. An improvement will be seen in the next reporting period.

4.1.3 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Other Transfers (Cash): HERITAGE INVENTORY

The user department planned to spend R54 080 of the amended budget. No expenditure has been incurred to date. The user department indicated that the request for External Bodies was re-advertised, due to the non-responsiveness of such bodies. The closing date for the re-advertisement of the request is scheduled for 16 September 2022, whereafter the evaluation process will commence.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R137 176 105 of the amended budget. The year-to-date actual expenditure incurred amounted to R104 067 633 which resulted in an underperformance of R33 108 472. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R63 968 951 of the amended budget. The year- to- date actual expenditure incurred amounted to R57 839 196. The user department indicated that the invoice for August 2022 has not yet been paid and an improvement will be seen in the next reporting period.

4.2.2 Expenditure: Contracted Services: Outsourced Services: Refuse Removal

The user department planned to spend R4 402 832 of the amended budget. No expenditure has been incurred to date. The user department indicated that the payment for expenditure incurred for the month of August will only reflect in September 2022. 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 R45 567 374 of the amended budget. The year-to-date actual expenditure incurred amounted to R34 152 038 which resulted in an underperformance of R11 415 336. The items that attributed to the underperformance are as follows:

4.3.1 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Sport Councils

The user department planned to spend R3 571 103 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 015 899. The user department indicated that more approved GIA donations will be paid in the first week of September. An improvement will be seen in the next reporting period.

4.3.2 Expenditure: Contracted Services: Outsourced Services: Traffic Management

The user department planned to spend R 749 759 of the amended budget. The year-to-date actual expenditure incurred amounted to R60 708. The user

department indicated that the invoices for the first two months of the financial year have not yet been paid. Orders to the amount of R1 317 556 have been loaded onto the financial system. An improvement will be seen in the next reporting period.

4.3.3 Expenditure: Inventory Consumed: Materials and Supplies (Disaster Management)

The user department planned to spend R236 865 of the amended budget. The year-to-date actual expenditure incurred amounted to R441. The user department indicated that they are awaiting the order for the purchase of fire kits from the supply chain management section and an improvement will be seen in the next reporting period.

4.4 Corporate Services

The Corporate Services directorate planned to spend R23 087 080 of the original budget. The year-to-date actual expenditure incurred amounted to R17 950 957 which resulted in an underperformance of R5 136 123. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R667 500 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R386 583 have been loaded onto the financial system. The user department indicated that the invoices in respect of August 2022 will reflecting the next reporting period. An improvement will be seen in the next reporting period.

4.4.2 Expenditure: Operational Cost: Bargaining Council

The user department planned to spend R1 075 876 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the payment for the Bargaining council is a once-off payment, and it will be made as soon as an invoice has been received.

4.4.3 Expenditure: Operational Cost: Workmen's Compensation Fund

The user department planned to spend R436 666 of the amended budget. No expenditure has been incurred to date. The user department indicated that the workmen's compensation fund is a once-off payment which will be made later in the financial year.

4.5 Financial Services

The Financial Services directorate planned to spend R12 562 237 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 915 201 which resulted in an overspending of R6 352 964. The items that attributed to the overspending are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

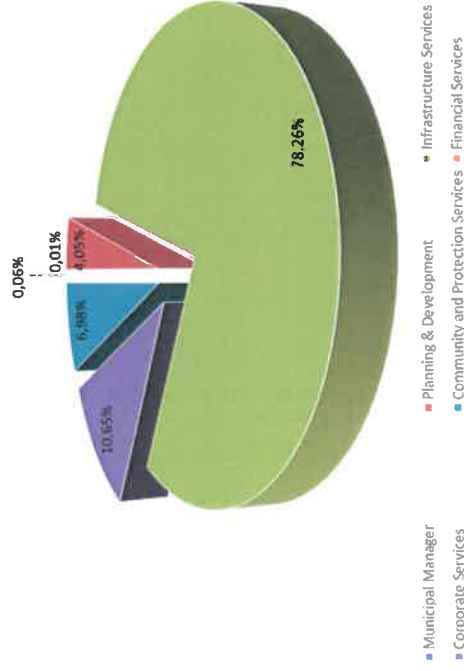
The user department planned to spend R1 427 022 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that this is a once off annual payment.

5 Capital Expenditure

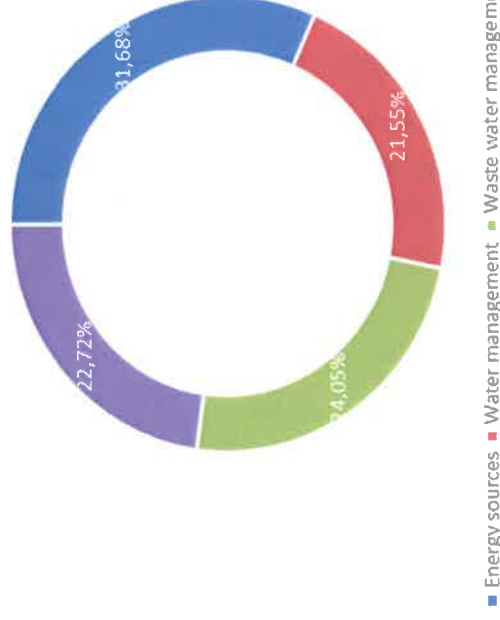
Stellenbosch municipality vested most of the 2022/23 capital budget in trading services (R266 195 633 or 59.19 per cent of the R449 751 820 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in Energy sources infrastructure (R84 339 171 or 32.31 per cent of the R266 195 633 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



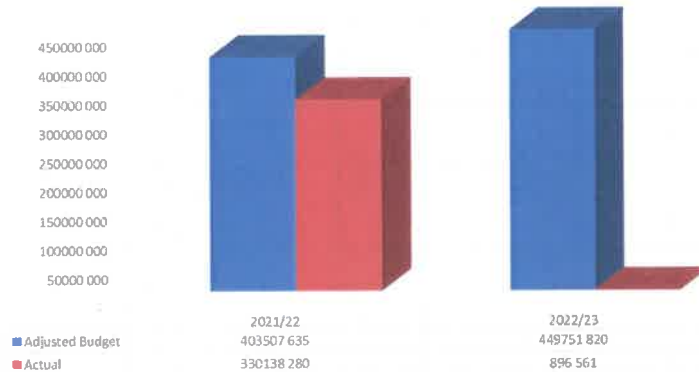
MONTHLY BUDGET STATEMENT FOR AUGUST 2022

The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 August 2022.

Directorate	Amended Budget	Capital Expenditure					Actuals + Commitments + Provisional	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments + Provisional				
Municipal Manager	40 000	-	-	25 832	-	25 832	0,00%	64,58%	64,58%	
Planning & Development	18 210 846	-	-	-	3 695 741	3 695 741	0,00%	0,00%	20,29%	
Infrastructure Services	351 985 623	9 375 000	5 411 411	24 844 695	53 567 464	83 823 570	1,54%	8,60%	23,81%	
Corporate Services	47 889 208	2 783 500	2 977 433	3 362 210	530 275	6 869 918	6,22%	13,24%	14,35%	
Community and Protection Services	31 376 143	150 000	-	1 520 005	301 823	1 821 828	0,00%	4,84%	5,81%	
Financial Services	250 000	13 860	18 402	59 194	49 909	127 505	7,36%	31,04%	51,00%	
TOTALS	449 751 820	12 322 360	8 407 247	29 811 935	58 145 212	96 364 394	1,87%	8,50%	21,43%	

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

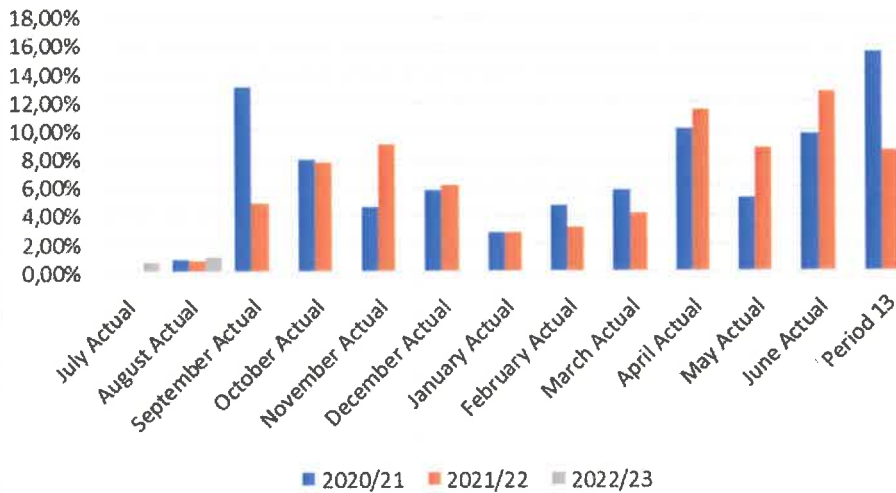
Year-On-Year Capital Comparison



Detail	2021/22	2022/23
Adjusted Budget	403 507 635	449 751 820
Actual	330 138 280	8 407 247
Actual % Spent	81,82%	1,87%

The actual capital expenditure for the 2022/23 financial year is in the process of being finalised.

3 Year Monthly Capital Expenditure



Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget	June YTD
2020/21	0,03%	0,94%	13,06%	7,97%	4,60%	5,80%	2,85%	4,75%	5,77%	10,11%	5,25%	9,74%	15,56%	453 880 001,00	321 751 689,94
2021/22	0,15%	0,80%	4,90%	7,75%	9,00%	6,13%	2,83%	3,22%	4,18%	11,50%	8,76%	12,77%	8,55%	403 507 635,05	347 610 367,00
2022/23	0,77%	1,10%												449 751 819,99	8 407 246,58

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02 August

Vote Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		43	40	40	-	-	-	-		40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	18 178	-	-	-	-		20 943
Vote 3 - INFRASTRUCTURE SERVICES		97 584	324 747	351 686	1 970	5 411	9 375	(3 964)	-42%	353 204
Vote 4 - COMMUNITY AND PROTECTION SERVICES		11 862	25 221	28 584	-	-	150	(150)	-100%	29 598
Vote 5 - CORPORATE SERVICES		10 572	38 700	42 250	2 977	2 977	-	2 977	#DIV/0!	41 750
Vote 6 - FINANCIAL SERVICES		-	250	250	18	18	14	5	33%	250
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	122 039	402 143	440 988	4 966	8 407	9 539	(1 132)	-12%	445 787
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-		-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		5 620	-	33	-	-	-	-		33
Vote 3 - INFRASTRUCTURE SERVICES		180 671	300	300	-	-	-	-		300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		18 470	1 630	2 792	-	-	-	-		1 777
Vote 5 - CORPORATE SERVICES		12 938	5 200	5 639	-	-	100	(100)	-100%	6 139
Vote 6 - FINANCIAL SERVICES		381	-	-	-	-	-	-		-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-		-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-		-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-		-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-		-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-		-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-		-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	218 081	7 130	8 764	-	-	100	(100)	-100%	8 249
Total Capital Expenditure	3	340 120	409 273	449 752	4 966	8 407	9 639	(1 232)	-13%	454 036
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	48 179	2 996	2 996	114	2 882	2531%	48 179
Executive and council		43	40	40	-	-	-	-		40
Finance and administration		23 892	42 150	48 139	2 996	2 996	114	2 882	2531%	48 139
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		32 525	34 292	37 795	-	-	-	-		39 581
Community and social services		2 259	8 880	9 017	-	-	-	-		9 017
Sport and recreation		8 331	6 677	7 565	-	-	-	-		7 565
Public safety		16 388	3 550	6 028	-	-	-	-		6 028
Housing		5 547	15 185	15 185	-	-	-	-		16 951
Health		-	-	-	-	-	-	-		-
Economic and environmental services		108 462	93 005	97 582	-	-	4 925	(4 925)	-100%	97 100
Planning and development		33 750	21 350	24 376	-	-	-	-		26 894
Road transport		71 676	64 135	64 664	-	-	4 775	(4 775)	-100%	61 684
Environmental protection		2 838	7 520	8 542	-	-	150	(150)	-100%	8 542
Trading services		175 198	239 786	266 196	1 970	5 411	4 600	811	18%	269 196
Energy sources		65 395	77 471	84 339	838	897	-	897	#DIV/0!	87 339
Water management		38 226	46 669	57 352	-	-	-	-		57 352
Waste water management		66 655	57 300	64 029	1 132	4 515	-	4 515	#DIV/0!	64 029
Waste management		4 923	58 345	60 475	-	-	4 600	(4 600)	-100%	60 475
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Functional Classification	3	340 120	409 273	449 752	4 966	8 407	9 639	(1 232)	-13%	454 036
Funded by:										
National Government		66 852	90 810	90 810	1 132	2 262	4 000	(1 738)	-43%	90 810
Provincial Government		25 643	29 220	29 220	-	-	-	-		33 504
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		2 378	12 454	12 454	-	-	300	(300)	-100%	12 454
Transfers recognised - capital		94 873	132 483	132 483	1 132	2 262	4 300	(2 038)	-47%	136 767
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	128 766	140 000	165 124	838	3 149	4 550	(1 401)	-31%	165 124
Internally generated funds		116 481	136 790	152 145	2 996	2 996	789	2 207	280%	152 145
Total Capital Funding		340 120	409 273	449 752	4 966	8 407	9 639	(1 232)	-13%	454 036

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 had no planned expenditure on the amended budget. No expenditure has been incurred to date.

5.2 Community and Protection Services

The Directorate planned to spend R150 000 of the amended budget. No expenditure has been incurred to date. This resulted in an underperformance of R150 000. The projects that attributed to the underperformance are as follows:

5.2.1 Specialized equipment: Urban Forestry

The user department planned to spend R150 000 of the amended budget. No expenditure has been incurred to date. The user department that a tender for an industrial chipper has been advertised and spending will be incurred as soon as all quotations have been received.

5.3 Infrastructure Services

The Directorate planned to spend R9 375 000 of the original budget. The year-to-date actual expenditure incurred amounted to R5 411 411. This resulted in an underperformance of R8 478 439. The projects that attributed to the underperformance are as follows:

5.3.1 Waste to Energy – Implementation

The user department planned to spend R550 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that they are currently busy with the financial feasibility plan for the project.

5.3.2 Skips (5.5kl)

The user department planned to spend R50 000 of the amended budget. No spending has been incurred to date. The user department indicated that they are currently drafting the specifications for the procurement of the skips.

5.3.3 Bridge Construction

The user department planned to spend R4 000 000 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the project is currently on track and that invoices amounting to R1 870 353 for July and August

2022 will be submitted for payment in September 2022. An improvement will be seen in the next reporting period.

5.3.4 Main road intersection improvements: Helshoogte rd/La Colline

The user department planned to spend R125 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and the contractor has commenced with work on site. The user department also indicated they are currently awaiting orders from the Supply chain management section to commence with payments.

5.3.5 Expansion of the landfill site (New cells)

The user department planned to spend R4 000 000 of the amended budget. No spending has been incurred to date. The user department indicated that are currently waiting for an invoice from the service provider and that they will load orders onto the financial system in September 2022. An improvement will be seen in the next reporting period.

5.3.6 Electricity Network: Pniel

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R8 328. Orders to the amount of R3 208 459 have been loaded onto the financial system. The user department indicated that the project is currently underway and that they are awaiting the purchase order form the Supply chain management section.

5.3.7 General Systems Improvements - Stellenbosch

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R887 600. The user department indicated that orders to the amount of R369 320 have been captured on the financial system and they are awaiting orders from the Supply chain management section.

5.3.8 Main Road Intersection Improvements: R44 / Merriman Street

The user department planned to spend R150 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed for the project and work is currently in progress. An improvement will be seen in the next reporting period.

5.3.9 Main Road Intersection Improvements: Strand / Adam Tas / Alexander

The user department planned to spend R150 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed for the project and work is currently in underway.

5.4 Corporate Services

The Directorate planned to spend R2 783 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 977 433. The projects that attributed to the overperformance are as follows:

5.4.1 Structural Upgrade: Kayamandi Corridor

The user department planned to spend R100 000 of the amended budget. No spending has been incurred to date. The user department indicated that the project is nearing completion and that commitments to the amount of R495 683 have been loaded onto the financial system. A planned meeting with the Quantity surveyor will be held before final payment is made. This was a multi-year project.

5.4.2 Upgrading of New Office Space: Ryneveld Street

The user department planned to spend R2 683 500 of the amended budget. The year-to-date expenditure incurred amounted to R2 977 433. The user department indicated that the project is well underway and envisage that it will be completed by December 2022.

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2022/23									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 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 449	3 213	2 627	102 598	-	-	-	-	118 888	102 598	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	50 313	557	422	16 258	-	-	-	-	67 551	16 258	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	57 560	1 127	875	29 433	-	-	-	-	88 995	29 433	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	10 455	756	659	25 838	-	-	-	-	37 708	25 838	-	-
Receivables from Exchange Transactions - Waste Management	1600	11 619	1 029	770	31 342	-	-	-	-	44 760	31 342	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	609	229	217	11 181	-	-	-	-	12 235	11 181	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	948	384	200	12 935	-	-	-	-	14 466	12 935	-	-
Total By Income Source	2000	141 952	7 296	5 769	229 585	-	-	-	-	384 602	229 585	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 117	152	114	228	-	-	-	-	3 611	228	-	-
Commercial	2300	25 433	178	141	18 069	-	-	-	-	43 821	18 069	-	-
Households	2400	84 539	6 348	4 657	180 963	-	-	-	-	276 707	180 963	-	-
Other	2500	28 863	618	658	30 325	-	-	-	-	60 464	30 325	-	-
Total By Customer Group	2600	141 952	7 296	5 769	229 585	-	-	-	-	384 602	229 585	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2022/23								
		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	7 393	-	-	-	-	-	-	-	7 393
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	39 617	-	-	-	-	-	-	-	39 617
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	47 009	-	-	-	-	-	-	-	47 009

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	August		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	ABSA BANK										
9367489415	A#415	CALL	4,200%		41 771 934,24			40 000 000,00	453 156,39	515 916,58	82 287 850,82
2080315300	A#5300	FIXED / 5 MTHS	5,580%	19-Aug-22	40 611 506,85			-	116 186,30	305 753,42	40 917 260,27
	NEDBANK				82 383 441,09			40 000 000,00	569 342,69	821 670,00	123 205 111,09
03/7881123974/...024	NH024	FIXED / 5 MTHS	5,800%	12-Oct-22	83 330 630,14			-	394 082,19	788 164,38	84 118 794,52
03/7881123974/...025	NH025	FIXED / 6 MTHS	6,100%	22-Sep-22	81 350 356,16			-	414 465,75	828 931,51	82 179 287,67
03/7881123974/...026	NH026	FIXED / 12 MTHS	7,950%	21-Jun-23	19 102 999,59			-	128 704,17	257 408,34	19 360 407,94
					183 783 985,90			-	937 252,12	1 874 504,23	185 658 490,13
	STANDARD BANK										
258489367-035	S#035	FIXED 12 MNTHS365 days	7,725%	21-Jun-23	81 126 949,40				531 034,29	1 044 938,44	82 171 887,84
258489367-036	S#036	FIXED 8 MNTHS365 days	6,525%	23-Aug-23	-			110 000 000,00	609 595,89	707 917,81	110 707 917,81
					81 126 949,40			110 000 000,00	1 140 630,18	1 752 856,25	192 879 805,65
INVESTMENT TOTAL					347 294 376,39			150 000 000,00	2 647 224,99	4 449 030,48	501 743 406,87

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of Investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
A#415		CALL ACCO	Deposits - Ba	12/10/2022	453	4,20%	81 835	-	82 288
N#024		1Y	Deposits - Ba	12/10/2022	394	5,80%	83 725	-	84 119
A#5300		5M	Deposits - Ba	19/08/2022	116	5,58%	40 801	-	40 917
N#025		6M	Deposits - Ba	22/09/2022	414	6,10%	81 765	-	82 179
N#026		1Y	Deposits - Ba	21/06/2023	129	7,95%	19 232	-	19 360
S#035		1Y	Deposits - Ba	21/06/2023	531	7,73%	81 641	-	82 172
S#036		1Y	Deposits - Ba	23/08/2023	610	6,53%	110 098	-	110 708
Municipality sub-total					2 647		499 096	-	501 743
TOTAL INVESTMENTS AND INTEREST	2				2 647		499 096	-	501 743

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

8 Borrowings

Lending Institution	Balance 1/08/2022	Received August 2022	Interest Capitalised August 2022	Capital Repayments August 2022	Balance 31/08/2022	Percentage	Sinking Funds (R'000)
DBSA@ 11.1%	11 253 174	-	-	-	11 253 174	11,10%	
DBSA@ 10.25%	35 664 655	-	-	-	35 664 655	10,25%	
DBSA @ 9.74%	70 959 212	-	-	-	70 959 212	9,74%	
NEBANK @ 9.70%	133 208 607	-	-	-	133 208 607	9,70%	
NEBANK @ 8.8%	100 360 533	-	-	-	100 360 533	6,73%	
STANDARD BANK @ 11.00%	144 000 000	-	-	-	144 000 000	11,00%	
TOTAL	495 446 181	-	-	-	495 446 181		

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

9 Allocations and grant receipts and expenditure

	OPERATING & CAPITAL GRANTS	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2022/23 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	PRIOR YEARS DEBTORS CLEARED	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	REPAYMENT OF GRANT	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
Unconditional Grant (Liability Share)	179 634 000	-	179 634 000	-	70 067 000	-	6 943 431	4 372 914	-	-	63 113 569	9,91%	3,87%
Grand Total (Unconditional Grants)	179 634 000	-	179 634 000	-	70 067 000	-	6 943 431	4 372 914	-	-	63 113 569	9,91%	9,91%
EPWP Integrated Grant for Municipalities	4 928 000	-	4 928 000	-	1 232 000	-	-	-	1 232 000	-	1 232 000	0,00%	0,00%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	-	-	-	1 550 000	-	1 550 000	0,00%	0,00%
Integrated National Electrification Programme (Municipal)	28 360 000	-	28 360 000	-	10 000 000	-	-	-	10 000 000	-	10 000 000	0,00%	0,00%
Integrated Urban Development Grant	65 747 000	-	65 747 000	-	26 300 000	-	2 261 980	2 261 980	-	-	24 038 020	8,60%	3,44%
LGSETA Funding	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
DBSA Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Community Development Workers Operational Support Grant	38 000	-	38 000	-	-	-	-	-	-	-	-	0,00%	0,00%
Library Services: Conditional Grant	14 112 000	-	14 112 000	-	4 704 000	-	-	-	4 704 000	-	4 704 000	0,00%	0,00%
Municipal Library Support Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Human Settlements Development Grant	15 040 000	-	15 040 000	10 147 043	-	-	-	-	-	-	10 147 043	0,00%	0,00%
Informal Settlements Upgrading Partnership Grant: Provincial	20 850 000	-	20 850 000	2 334 804	-	-	-	-	-	-	2 334 804	0,00%	0,00%
Title Deeds Restoration Grant	-	-	-	-	-	-	-	-	-	939 830	939 830,16	100,00%	0,00%
Municipal Accreditation and Capacity Building Grant	256 000	-	256 000	417 278	-	-	-	-	-	161 278	161 278	100,00%	0,00%
Financial Management Capacity Building Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	495 000	-	495 000	4 950 000	-	-	-	-	-	-	4 455 000	-100,00%	0,00%
Cape Winelands District Grant	500 000	-	500 000	984 000	-	-	-	-	-	-	484 000	0,00%	0,00%
Western Cape Financial Management Support Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Western Cape Municipal Energy Resilience Grant (WC ME)	1 690 000	-	1 690 000	-	-	-	-	-	-	-	146 959	0,00%	0,00%
Cape Winelands Disaster Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Development of Sport and Recreational Facilities	220 000	-	220 000	-	-	-	-	-	-	-	146 959	0,00%	0,00%
Local Government Public Employment Support Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Blaauwklippen settlement	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Housing consumer education	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation	68 010	-	68 010	-	-	-	-	-	-	68 010	68 010	100,00%	0,00%
Other sources	102 000	-	102 000	-	-	-	-	-	-	-	102 000	0,00%	0,00%
Integrated Transport Planning Grant	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
National Lottery	-	-	-	-	-	-	-	-	-	-	-	0,00%	0,00%
Grand total (Conditional Grants)	153 776 000	1 902 077	155 678 077	17 431 847	43 786 000	-	2 261 980	2 261 980	7 488 000	1 169 118	26 489 250	7,51%	5,17%

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 AUGUST 2022

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		168 531	189 399	189 399	2 782	72 839	1 080	71 759	6646,5%	6 478
Operational Revenue: General Revenue: Equitable Share		157 136	179 634	179 634	-	70 057	-	70 057	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	1 232	1 232	821	411	50,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	258	1 292	500,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	548	(548)	-100,0%	3 287
Provincial Government:		26 899	23 481	23 481	4 704	4 704	3 913	791	20,2%	23 481
Library Services: Conditional Grant		11 144	14 112	14 112	4 704	4 704	2 352	2 352	100,0%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	-	43	(43)	-100,0%	256
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		550	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	-	83	(83)	-100,0%	495
Specify (Add grant description)		250	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	-	6	(6)	-100,0%	38
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		-	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	282	(282)	-100,0%	1 690
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	6 890	-	-	1 148	(1 148)	-100,0%	6 890
District Municipality:		984	500	500	-	-	83	(83)	-100,0%	500
Cape Winelands District Grant 2		984	500	500	-	-	83	(83)	-100,0%	500
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		675	-	-	-	-	-	-	-	-
Private Enterprises		656	-	-	-	-	-	-	-	-
DBSA		18	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	197 089	213 380	213 380	7 486	77 543	5 076	72 467	1427,5%	30 459
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	-	36 300	15 135	21 165	139,8%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	-	10 000	4 725	5 275	111,6%	28 350
Integrated Urban Development Grant		53 094	62 460	62 460	-	26 300	10 410	15 890	152,6%	62 460
Provincial Government:		17 162	29 220	29 220	-	-	4 907	(4 907)	-100,0%	29 440
Library Services: Conditional Grant		100	-	-	-	-	-	-	-	-
RSEP/ VPUU		1 000	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		600	-	-	-	-	-	-	-	-
Human Settlements Development Grant		7 078	8 150	8 150	-	-	1 358	(1 358)	-100,0%	8 150
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	220	220	-	-	73	(73)	-100,0%	440
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		7 674	20 850	20 850	-	-	3 475	(3 475)	-100,0%	20 850
Integrated Transport Planning		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93 656	120 030	120 030	-	36 300	20 042	16 258	81,1%	120 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	290 745	333 410	333 410	7 486	113 843	25 118	88 725	353,2%	150 709

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		168 531	189 399	189 399	4 373	6 943	-	6 943	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	179 634	179 634	4 373	6 943	-	6 943	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	4 928	4 928	-	-	-	-	-	-
Arts and Culture Sustainable Resource Management		1 550	1 550	1 550	-	-	-	-	-	-
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	-	-	-	-
Provincial Government:		20 200	23 481	23 481	-	-	-	-	-	-
Library Services: Conditional Grant		9 336	14 112	14 112	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		77	256	256	-	-	-	-	-	-
Specify (Add grant description)		7 973	-	-	-	-	-	-	-	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	-	-	-	-	-
Specify (Add grant description)		395	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		432	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-	-	-
Municipal Library Support Grant		150	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		-	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	-	-	-	-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	6 890	6 890	-	-	-	-	-	-
District Municipality:		500	500	500	-	-	-	-	-	-
Cape Winelands District Grant 2		500	500	500	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		69	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		23	-	-	-	-	-	-	-	-
Private Enterprises		46	-	-	-	-	-	-	-	-
DBSA		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		189 300	213 380	213 380	4 373	6 943	-	6 943	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	90 810	90 810	2 262	2 262	-	2 262	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	28 350	28 350	-	-	-	-	-	-
Integrated Urban Development Grant		53 094	62 460	62 460	2 262	2 262	-	2 262	#DIV/0!	-
Provincial Government:		17 552	29 220	29 220	-	-	-	-	-	-
Library Services: Conditional Grant		337	-	-	-	-	-	-	-	-
Integrated Transport Planning Grant		600	-	-	-	-	-	-	-	-
RSEP/ VPUU		2 148	-	-	-	-	-	-	-	-
Development of Sport and Recreational Facilities		600	220	220	-	-	-	-	-	-
Human Settlements Development Grant		7 229	8 150	8 150	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		5 928	20 850	20 850	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	-	-
Other grant providers:		1 115	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		307	-	-	-	-	-	-	-	-
Private Enterprises		808	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		85 519	120 030	120 030	2 262	2 262	-	2 262	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		274 819	333 410	333 410	6 635	9 205	-	9 205	#DIV/0!	-

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August

Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share			-	-	-	
Municipal Rehabilitation Grant			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		-	-	-	-	
Library Services: Conditional Grant			-	-	-	
Municipal Accreditation and Capacity Building Grant			-	-	-	
Local Government Public Employment Support Grant			-	-	-	
Financial Management Capacity Building Grant			-	-	-	
Municipal Library Support Grant			-	-	-	
Integrated Transport Planning Grant			-	-	-	
Western Cape Municipal Energy Resilience Grant (WC MER Grant)			-	-	-	
HUMAN SETTLEMENTS DEVELOPMENT GRANT			-	-	-	
District Municipality:		-	-	-	-	
Cape Winelands District Grant 2			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Foreign Government and International Organisations			-	-	-	
Households			-	-	-	
Non-profit Institutions			-	-	-	
Private Enterprises			-	-	-	
DBSA			-	-	-	
Higher Educational Institutions			-	-	-	
Parent Municipality / Entity			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		-	-	-	-	
Library Services: Conditional Grant			-	-	-	
HUMAN SETTLEMENTS DEVELOPMENT GRANT			-	-	-	
RSEP/ VPUU			-	-	-	
District Municipality:		-	-	-	-	
Cape Winelands District Grant 2			-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts			-	-	-	
Transfer from Operational Revenue			-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	381 997 543	382 481 543	62 344 621	51 812 284	-17%	31 139 946	51 812 284	66%
Bonus	27 836 149	27 836 149	2 383 375	29 832	-99%	1 181 225	29 832	-97%
Acting and Post Related Allowances	768 931	768 931	104 982	125 840	20%	41 339	125 840	204%
Non Structured	47 382 530	47 382 530	7 929 988	5 281 864	-33%	3 948 624	5 281 864	34%
Standby Allowance	13 259 305	13 259 305	2 218 964	2 001 772	-10%	1 106 900	2 001 772	81%
Travel or Motor Vehicle	11 416 099	11 416 099	1 648 071	1 460 646	-11%	819 672	1 460 646	78%
Accommodation, Travel and Incidental	35 784	35 784	4 756	15 973	-100%	2 378	15 973	-100%
Bargaining Council	148 959	148 959	27 761	41 548	50%	12 703	41 548	227%
Cellular and Telephone	2 610 657	2 610 657	417 026	316 044	-24%	207 863	316 044	52%
Current Service Cost	3 827 806	3 827 806	637 968	-	0%	318 984	-	-100%
Essential User	624 175	624 175	104 032	154 860	49%	52 016	154 860	198%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	477 024	468 452	-2%	238 512	468 452	96%
Group Life Insurance	5 001 446	5 001 446	865 592	1 148 901	33%	432 356	1 148 901	166%
Housing Benefits	2 918 350	2 918 350	483 380	453 097	-6%	241 186	453 097	88%
Interest Cost	14 894 153	14 894 153	2 482 358	-	0%	1 241 179	-	0%
Leave Gratuity	6 984 886	6 984 886	582 074	-	0%	291 037	-	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	4 500 771	750 128	-	-100%	375 064	-	0%
Medical	27 138 195	27 138 195	4 490 861	4 320 207	-4%	2 246 644	4 320 207	92%
Non-pensionable	212 467	212 467	34 314	11 005	-68%	17 157	11 005	-36%
Pension	58 888 632	58 888 632	9 626 540	9 222 702	-4%	4 808 313	9 222 702	92%
Scarcity Allowance	764 680	764 680	127 446	135 715	6%	63 723	135 715	113%
Shift Additional Remuneration	5 398 676	5 398 676	899 780	719 770	-20%	449 890	719 770	60%
Structured	2 398 699	2 398 699	399 784	394 111	-1%	199 892	394 111	97%
Unemployment Insurance	2 592 725	2 592 725	494 865	389 226	-21%	247 238	389 226	57%
Totals	624 463 763	624 947 763	99 535 690	78 503 851	-21%	49 683 841	78 503 851	58%

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		15 253	19 011	19 011	3 239	3 239	3 168	71	2%	19 011
Pension and UIF Contributions		438	-	-	103	103	-	103	#DNV/0!	-
Medical Aid Contributions		157	-	-	27	27	-	27	#DNV/0!	-
Motor Vehicle Allowance		2 039	-	-	169	169	-	169	#DNV/0!	-
Cellphone Allowance		1 929	2 051	2 051	306	306	342	(36)	-10%	2 051
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		19 815	21 062	21 062	3 845	3 845	3 510	334	10%	21 062
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		7 245	8 316	8 316	1 020	1 020	1 169	(149)	-13%	8 316
Pension and UIF Contributions		660	719	719	78	78	40	38	94%	719
Medical Aid Contributions		118	125	125	15	15	8	7	80%	125
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		1 242	1 399	1 399	-	-	37	(37)	-100%	1 399
Motor Vehicle Allowance		550	575	575	40	40	32	8	25%	575
Cellphone Allowance		133	146	146	20	20	16	4	26%	146
Housing Allowances		18	19	19	-	-	-	-		19
Other benefits and allowances		104	92	92	0	0	10	(10)	-99%	92
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	(452)	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		9 617	11 392	11 392	1 174	1 174	1 313	(139)	-11%	11 392
% increase	4		18,4%	18,4%						18,4%
Other Municipal Staff										
Basic Salaries and Wages		333 941	373 682	374 166	50 792	50 792	61 176	(10 383)	-17%	374 166
Pension and UIF Contributions		55 262	60 762	60 762	9 534	9 534	10 081	(547)	-5%	60 762
Medical Aid Contributions		25 564	27 013	27 013	4 305	4 305	4 483	(177)	-4%	27 013
Overtime		53 450	68 439	68 439	8 398	8 398	11 449	(3 051)	-27%	68 439
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		8 923	10 841	10 841	1 421	1 421	1 616	(195)	-12%	10 841
Cellphone Allowance		1 751	2 465	2 465	296	296	401	(105)	-26%	2 465
Housing Allowances		2 780	2 899	2 899	453	453	483	(30)	-6%	2 899
Other benefits and allowances		35 138	36 763	36 763	2 132	2 132	4 082	(1 950)	-48%	36 763
Payments in lieu of leave		1 690	-	-	-	-	-	-		-
Long service awards		52	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	22 551	30 208	30 208	-	-	4 453	(4 453)	-100%	30 208
Sub Total - Other Municipal Staff		541 102	613 072	613 556	77 330	77 330	98 223	(20 893)	-21%	613 556
% increase	4		13,3%	13,4%						13,4%
Total Parent Municipality		570 534	645 526	646 010	82 349	82 349	103 046	(20 697)	-20%	646 010
TOTAL SALARY, ALLOWANCES & BENEFITS		570 534	645 526	646 010	82 349	82 349	103 046	(20 697)	-20%	646 010
% increase	4		13,1%	13,2%						13,2%
TOTAL MANAGERS AND STAFF		550 719	624 464	624 948	78 504	78 504	99 536	(21 032)	-21%	624 948

MONTHLY BUDGET STATEMENT FOR AUGUST 2022

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actual	August Actual	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 068 703	1 940 413	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	6 169 057	25 164 612
Infrastructure Services	158 261 935	102 640 276	146 415 710	129 784 462	120 964 807	102 057 441	113 750 465	127 816 953	144 663 475	121 246 034	121 240 038	129 714 272	1 518 555 868
Community and Protection Services	875 427	12 413 573	14 298 546	14 298 546	14 298 546	14 298 546	14 298 546	14 298 546	14 518 546	14 298 546	14 298 546	29 153 731	171 349 646
Corporate Services	738 571	589 740	971 396	971 396	971 396	971 396	971 396	971 396	971 396	971 396	971 396	1 585 865	11 656 741
Financial Services	133 837 231	36 937 257	38 600 818	38 472 733	38 974 574	38 959 640	39 010 539	38 968 175	39 056 698	38 967 243	38 967 243	14 248 099	535 000 250
Grand Total	294 781 867	154 521 259	202 062 741	185 303 408	176 985 594	158 063 294	169 807 217	183 831 341	200 986 386	177 259 490	177 259 490	180 871 025	2 261 727 117
Operational Expenditure													
Directorates	July Actual	August Actual	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	5 065	2 372 315	1 933 619	2 113 039	2 484 196	2 579 399	992 961	1 663 007	1 596 133	1 345 787	1 542 407	8 804 155	27 432 083
Planning and Development	818 399	8 118 684	5 741 339	5 586 685	5 564 721	5 248 744	4 847 201	4 757 072	8 564 896	7 510 494	6 354 544	24 751 824	87 864 603
Infrastructure Services	6 919 499	97 148 134	115 113 135	89 162 456	81 634 730	91 721 445	92 220 022	81 527 225	141 016 900	136 693 970	137 379 663	188 332 152	1 258 869 331
Community and Protection Services	2 581 381	31 570 657	51 581 996	29 111 681	27 806 145	48 976 553	27 150 975	31 067 920	51 450 005	30 787 630	31 782 090	55 767 051	419 634 084
Corporate Services	4 352 817	13 572 375	21 693 656	13 142 595	13 214 017	21 991 756	12 773 102	14 469 527	26 860 506	17 485 863	18 470 724	32 656 097	210 683 035
Financial Services	303 911	18 611 290	8 867 346	8 052 217	8 573 515	8 544 684	6 701 549	3 314 413	11 942 424	10 780 306	10 203 141	2 317 836	98 212 632
Grand Total	14 981 072	171 393 456	204 931 091	147 168 673	139 277 324	179 062 581	144 685 810	136 799 164	241 430 864	204 604 050	205 732 569	312 629 114	2 102 695 766
Capital Expenditure													
Directorates	July Actual	August Actual	September Budget	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	12 000	12 000	-	6 000	-	-	4 000	-	3 000	3 000	40 000
Planning and Development	-	-	570 451	930 860	1 142 493	1 077 548	1 120 784	892 375	4 497 752	4 677 552	3 802 169	501 138	18 210 846
Infrastructure Services	3 441 706	1 969 705	32 907 411	34 029 618	48 672 491	20 633 422	20 689 652	37 805 274	41 140 731	42 980 596	40 664 920	27 050 097	351 985 623
Community and Protection Services	-	-	954 900	2 359 654	1 952 156	3 662 145	210 000	6 310 000	2 769 000	4 177 100	4 150 000	4 831 188	31 376 143
Corporate Services	-	2 977 433	3 383 500	1 933 500	2 558 500	2 158 500	1 508 500	4 847 705	6 553 999	6 554 000	8 040 500	7 373 071	47 889 208
Financial Services	-	18 402	29 960	138 918	8 299	3 450	-	-	18 504	18 504	18 505	4 542	250 000
Grand Total	3 441 706	4 965 540	37 858 222	39 404 550	54 333 939	27 541 065	23 528 936	49 855 354	54 983 986	58 407 752	56 679 094	38 751 675	449 751 820

