



STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

SEPTEMBER 2022



QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for September 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 September 2022.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature

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

Date: 14 October 2022

Table of Contents

1. Recommendations	4
2. Executive Summary	5
3. Operating Revenue.....	10
4. Operating Expenditure	14
5. Capital Expenditure	21
6. Supporting Documentation	33
Debtors Age Analysis	33
Creditors Age Analysis	33
7 Investments.....	34
8 Borrowings.....	36
9 Allocations and grant receipts and expenditure	37
10 Employee Benefits	39
11 Councillor Allowances and Employee Benefits.....	41
12 Projections for the rest of the Financial Year.....	43

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	409 273 204	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)	49 445 416	437 558 564	610 662 396
Actual	30 839 440	341 474 882	616 511 491
Variance to SDBIP	(18 605 976)	(96 083 682)	5 849 095
Year to date % Variance to SDBIP	-37,63%	-21,96%	0,96%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

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	31 161	168 802	160 757	8 045	5%	438 941
Service charges	1 076 411	1 227 651	1 227 651	110 713	324 949	340 789	(15 840)	-5%	1 227 651
Investment revenue	18 770	20 397	20 397	3 070	8 416	5 099	3 317	65%	20 397
Transfers and subsidies	196 208	213 380	214 011	12 256	80 052	53 345	26 707	50%	214 011
Other own revenue	192 000	203 412	203 412	12 755	34 295	50 672	(16 377)	-32%	203 412
Total Revenue (excluding capital transfers and contributions)	1 905 359	2 103 783	2 104 414	169 954	616 515	610 662	5 852	1%	2 104 414
Employee costs	550 719	624 464	624 948	47 209	125 713	150 600	(24 887)	-17%	624 948
Remuneration of Councillors	19 815	21 062	21 062	1 737	5 581	5 266	316	6%	21 062
Depreciation & asset impairment	213 746	213 118	213 118	(1)	-	51 104	(51 104)	-100%	213 118
Finance charges	44 332	67 799	67 799	-	-	-	-	-	67 799
Materials and bulk purchases	604 027	634 794	634 119	74 928	148 392	135 685	12 707	9%	634 119
Transfers and subsidies	13 364	14 355	15 355	215	9 460	10 159	(698)	-7%	15 355
Other expenditure	480 526	526 472	526 294	20 304	56 669	84 744	(28 075)	-33%	526 294
Total Expenditure	1 926 530	2 102 065	2 102 696	144 392	345 816	437 559	(91 742)	-21%	2 102 696
Surplus/(Deficit)	(21 171)	1 718	1 718	25 562	270 699	173 104	97 595	56%	1 718
Transfers and subsidies - capital (monetary allocation)	92 495	120 030	124 314	10 214	10 214	29 952	(19 738)	-66%	124 314
Contributions & Contributed assets	30 746	33 000	33 000	1 222	4 009	8 250	(4 241)	-51%	33 000
Surplus/(Deficit) after capital transfers & contributions	102 070	154 747	159 031	36 999	284 922	211 306	73 616	35%	159 031
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	102 070	154 747	159 031	36 999	284 922	211 306	73 616	35%	159 031
Capital expenditure & funds sources									
Capital expenditure	340 170	409 273	454 036	15 451	30 839	49 542	(18 703)	-38%	454 036
Capital transfers recognised	94 873	132 483	144 380	6 326	10 214	12 490	(2 276)	-18%	144 380
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	128 766	140 000	165 124	6 016	9 214	25 457	(16 243)	-64%	165 124
Internally generated funds	116 481	136 790	144 532	3 109	11 411	11 595	(183)	-2%	144 532
Total sources of capital funds	340 120	409 273	454 036	15 451	30 839	49 542	(18 703)	-38%	454 036
Financial position									
Total current assets	1 520 683	644 346	610 614		204 634				610 614
Total non current assets	6 021 122	6 274 346	6 319 109		7 004				6 319 109
Total current liabilities	1 233 869	339 918	346 665		(77 625)				346 665
Total non current liabilities	790 133	877 341	877 341		-				877 341
Community wealth/Equity	6 024 389	5 701 434	5 705 718		-				5 705 718
Cash flows									
Net cash from (used) operating	1 271 468	(94 070)	(139 463)	214 208	454 076	(22 722)	(476 798)	2098%	(139 463)
Net cash from (used) investing	(45 347)	(785 546)	(875 071)	(47)	(47)	(153 730)	(153 683)	100%	(875 071)
Net cash from (used) financing	(121 845)	162 961	162 961	84	467	57 961	57 494	99%	162 961
Cash/cash equivalents at the month/year end	1 438 359	(498 960)	(628 964)	-	454 496	104 119	(350 377)	-337%	(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	97 414	36 117	6 534	234 242	-	-	-	-	374 307
Creditors Age Analysis									
Total Creditors	(32 686)	-	-	-	-	-	-	228 582	195 896

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

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

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

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	35 724	207 827	187 565	20 263	11%	546 657
Executive and council		306	771	771	256	277	193	84	44%	771
Finance and administration		517 629	545 886	545 886	35 468	207 550	187 372	20 179	11%	545 886
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		186 300	180 572	182 968	12 453	26 885	45 088	(18 203)	-40%	182 968
Community and social services		16 503	18 285	18 285	2 321	2 583	4 571	(1 988)	-43%	18 285
Sport and recreation		3 923	1 564	1 564	24	40	336	(296)	-88%	1 564
Public safety		142 689	148 586	149 217	9 320	22 106	37 147	(15 040)	-40%	149 217
Housing		23 185	12 136	13 902	788	2 156	3 034	(878)	-29%	13 902
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		106 498	145 034	147 552	18 922	23 668	36 258	(12 591)	-35%	147 552
Planning and development		45 354	142 206	144 724	18 581	23 106	35 551	(12 446)	-35%	144 724
Road transport		60 826	1 503	1 503	193	395	376	19	5%	1 503
Environmental protection		318	1 325	1 325	147	168	331	(164)	-49%	1 325
<i>Trading services</i>		1 217 764	1 384 432	1 384 432	114 292	372 358	379 924	(7 567)	-2%	1 384 432
Energy sources		794 640	920 200	920 200	85 197	244 156	262 902	(18 746)	-7%	920 200
Water management		159 914	181 107	181 107	13 243	39 405	34 310	5 096	15%	181 107
Waste water management		143 732	149 836	149 836	8 698	44 607	41 214	3 393	8%	149 836
Waste management		119 478	133 289	133 289	7 154	44 189	41 499	2 691	6%	133 289
<i>Other</i>	4	103	118	118	-	-	30	(30)	-100%	118
Total Revenue - Functional	2	2 028 600	2 256 812	2 261 727	181 390	630 738	648 865	(18 127)	-3%	2 261 727
Expenditure - Functional										
<i>Governance and administration</i>		295 554	332 785	324 570	18 596	61 678	67 884	(6 206)	-9%	324 570
Executive and council		48 922	33 555	33 555	3 319	7 901	7 305	596	8%	33 555
Finance and administration		237 194	285 492	277 277	14 445	51 325	59 079	(7 754)	-13%	277 277
Internal audit		9 439	13 738	13 738	833	2 452	1 500	951	63%	13 738
<i>Community and public safety</i>		384 893	415 276	423 539	17 979	55 205	92 213	(37 008)	-40%	423 539
Community and social services		37 897	52 304	53 933	2 393	9 671	14 314	(4 643)	-32%	53 933
Sport and recreation		62 200	65 531	70 084	3 424	9 691	14 980	(5 289)	-35%	70 084
Public safety		261 734	264 286	264 916	9 458	29 440	56 354	(26 914)	-48%	264 916
Housing		23 063	33 155	34 607	2 703	6 403	6 565	(161)	-2%	34 607
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		188 080	212 066	212 276	16 070	36 066	48 754	(12 687)	-26%	212 276
Planning and development		75 879	80 010	80 084	10 898	23 962	21 513	2 449	11%	80 084
Road transport		96 342	107 911	107 911	4 310	9 968	22 207	(12 239)	-55%	107 911
Environmental protection		15 859	24 146	24 281	862	2 136	5 033	(2 898)	-58%	24 281
<i>Trading services</i>		1 058 002	1 141 937	1 142 311	91 747	192 867	228 708	(35 841)	-16%	1 142 311
Energy sources		636 451	678 534	678 584	77 362	149 449	153 627	(4 179)	-3%	678 584
Water management		136 100	132 424	132 394	3 890	13 545	17 125	(3 581)	-21%	132 394
Waste water management		154 847	199 471	199 471	7 762	20 499	33 495	(12 997)	-39%	199 471
Waste management		130 604	131 508	131 861	2 732	9 375	24 460	(15 085)	-62%	131 861
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 926 530	2 102 065	2 102 696	144 392	345 816	437 559	(91 742)	-21%	2 102 696
Surplus/ (Deficit) for the year		102 070	154 747	159 031	36 999	284 922	211 306	73 616	35%	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 SEPTEMBER 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) - M03 September

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		21 461	22 399	25 165	1 438	4 458	5 600	(1 142)	-20,4%	25 165
Vote 3 - INFRASTRUCTURE SERVICES		1 228 409	1 517 037	1 518 556	132 223	393 164	413 076	(19 912)	-4,8%	1 518 556
Vote 4 - COMMUNITY AND PROTECTION SERVICES		171 800	170 719	171 350	12 005	25 289	42 625	(17 336)	-40,7%	171 350
Vote 5 - CORPORATE SERVICES		5 787	11 657	11 657	806	2 135	2 914	(779)	-26,7%	11 657
Vote 6 - FINANCIAL SERVICES		508 718	535 000	535 000	34 918	205 692	184 650	21 042	11,4%	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	1 936 174	2 256 812	2 261 727	181 390	630 738	648 865	(18 127)	-2,8%	2 261 727
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		21 519	27 432	27 432	1 709	4 878	4 095	782	19,1%	27 432
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		73 884	86 490	87 865	5 660	20 871	22 110	(1 239)	-5,6%	87 865
Vote 3 - INFRASTRUCTURE SERVICES		1 170 969	1 258 869	1 258 869	102 537	209 304	252 337	(43 034)	-17,1%	1 258 869
Vote 4 - COMMUNITY AND PROTECTION SERVICES		383 484	419 003	419 634	17 025	52 854	91 989	(39 135)	-42,5%	419 634
Vote 5 - CORPORATE SERVICES		183 231	210 683	210 683	11 700	32 643	46 803	(14 161)	-30,3%	210 683
Vote 6 - FINANCIAL SERVICES		93 428	98 213	98 213	5 749	25 228	20 224	5 004	24,7%	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	1 926 515	2 100 690	2 102 696	144 379	345 778	437 559	(91 781)	-21,0%	2 102 696
Surplus/ (Deficit) for the year	2	9 660	156 122	159 031	37 011	284 960	211 306	73 654	34,9%	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 SEPTEMBER 2022

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

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

Description	Ref	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 Source										
Property rates		421 969	438 941	438 941	31 161	168 802	160 757	8 045	5%	438 941
Service charges - electricity revenue		742 643	846 763	846 763	82 977	228 981	244 543	(15 562)	-6%	846 763
Service charges - water revenue		146 830	176 783	176 783	12 635	37 650	33 229	4 421	13%	176 783
Service charges - sanitation revenue		102 285	109 134	109 134	8 136	28 931	31 038	(2 107)	-7%	109 134
Service charges - refuse revenue		84 652	94 971	94 971	6 965	29 387	31 979	(2 592)	-8%	94 971
Rental of facilities and equipment		12 173	15 538	15 538	777	2 265	3 884	(1 620)	-42%	15 538
Interest earned - external investments		18 770	20 397	20 397	3 070	8 416	5 099	3 317	65%	20 397
Interest earned - outstanding debtors		12 859	11 391	11 391	1 387	3 937	2 667	1 270	48%	11 391
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		122 656	124 955	124 955	7 209	17 943	31 239	(13 295)	-43%	124 955
Licences and permits		7 809	5 934	5 934	795	1 882	1 484	399	27%	5 934
Agency services		3 020	4 281	4 281	260	747	1 070	(323)	-30%	4 281
Transfers and subsidies		196 208	213 380	214 011	12 256	80 052	53 345	26 707	50%	214 011
Other revenue		33 089	41 313	41 313	2 324	7 517	10 328	(2 811)	-27%	41 313
Gains		394	-	-	3	3	-	3	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 905 359	2 103 783	2 104 414	169 954	616 515	610 662	5 852	1%	2 104 414
Expenditure By Type										
Employee related costs		550 719	624 464	624 948	47 209	125 713	150 600	(24 887)	-17%	624 948
Remuneration of councillors		19 815	21 062	21 062	1 737	5 581	5 266	316	6%	21 062
Debt impairment		84 985	97 842	97 842	-	-	24 475	(24 475)	-100%	97 842
Depreciation & asset impairment		213 746	213 118	213 118	(1)	-	51 104	(51 104)	-100%	213 118
Finance charges		44 332	67 799	67 799	-	-	-	-	-	67 799
Bulk purchases - electricity		528 012	551 412	551 412	73 723	137 264	129 255	8 009	6%	551 412
Inventory consumed		76 016	83 382	82 707	1 205	11 128	6 430	4 698	73%	82 707
Contracted services		208 207	269 226	268 253	11 822	21 614	32 261	(10 647)	-33%	268 253
Transfers and subsidies		13 364	14 355	15 355	215	9 460	10 159	(698)	-7%	15 355
Other expenditure		186 747	159 403	160 199	8 482	35 055	28 008	7 047	25%	160 199
Losses		587	-	-	-	-	-	-	-	-
Total Expenditure		1 926 530	2 102 065	2 102 696	144 392	345 816	437 559	(91 742)	-21%	2 102 696
Surplus/(Deficit)										
Transfers and subsidies - capital (inter-fund allocations)		(21 171)	1 718	1 718	25 562	270 699	173 104	97 595	0	1 718
(National / Provincial and District)		92 495	120 030	124 314	10 214	10 214	29 952	(19 738)	(0)	124 314
Transfers and subsidies - capital (inter-fund allocations)										
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		30 696	33 000	33 000	1 222	4 009	8 250	(4 241)	(0)	33 000
Transfers and subsidies - capital (in-kind - all)		50	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		102 070	154 747	159 031	36 999	284 922	211 306			159 031
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		102 070	154 747	159 031	36 999	284 922	211 306			159 031
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		102 070	154 747	159 031	36 999	284 922	211 306			159 031
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		102 070	154 747	159 031	36 999	284 922	211 306			159 031

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

3. Operating Revenue

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

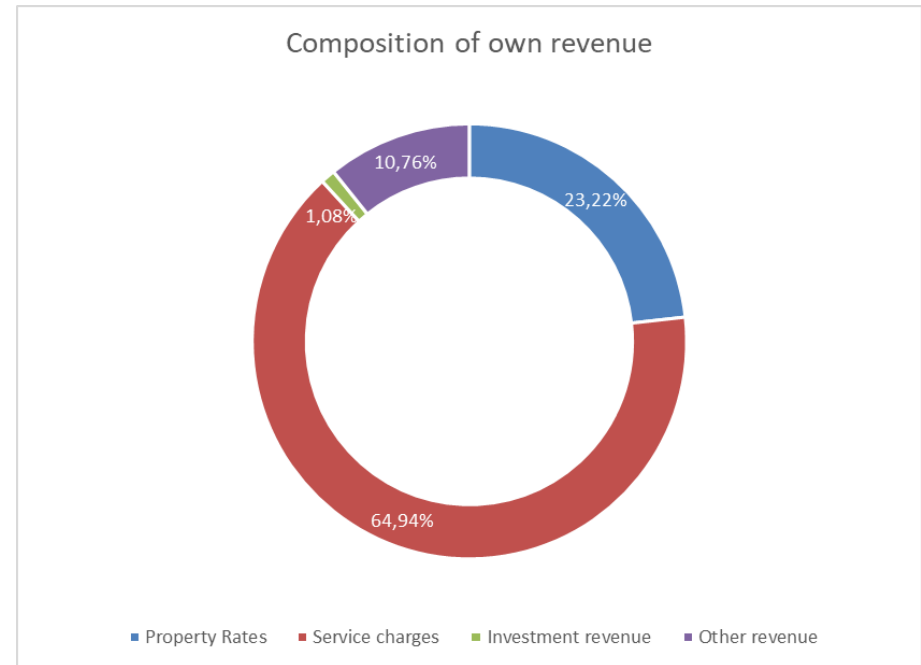
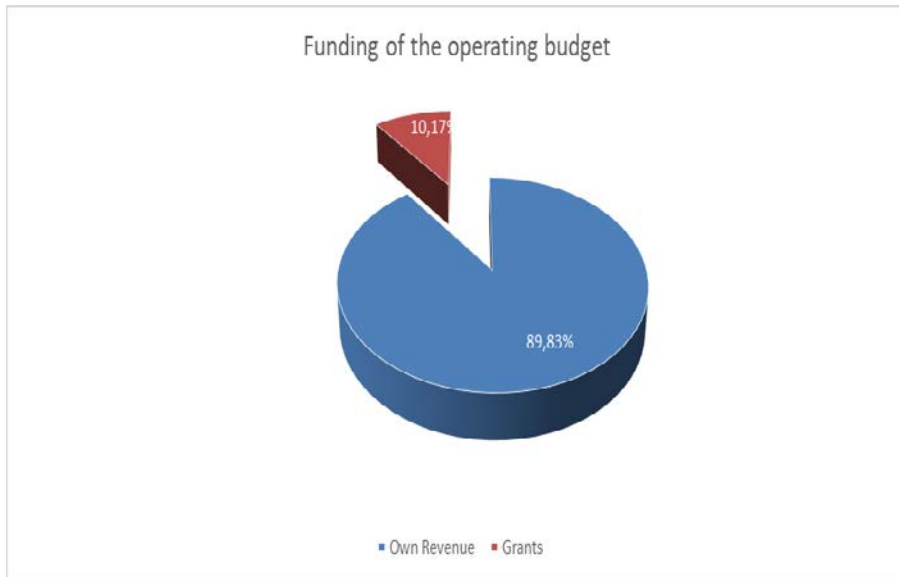
Operating Revenue by Source:

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	160 756 955	168 801 963	8 045 008	5%	30 628 696	31 160 972	532 276	2%
Service charges - electricity revenue	846 763 143	846 763 143	244 542 913	228 980 763	(15 562 150)	-6%	95 437 139	82 977 175	(12 459 964)	-13%
Service charges - water revenue	176 782 707	176 782 707	33 228 684	37 650 065	4 421 381	13%	11 534 193	12 634 594	1 100 401	10%
Service charges - sanitation revenue	109 133 951	109 133 951	31 038 388	28 931 132	(2 107 256)	-7%	8 438 231	8 136 311	(301 920)	-4%
Service charges - refuse revenue	94 971 363	94 971 363	31 979 155	29 387 216	(2 591 939)	-8%	6 600 111	6 964 795	364 684	6%
Rental of facilities and equipment	15 537 894	15 537 894	3 884 478	2 264 648	(1 619 830)	-42%	1 294 826	777 092	(517 734)	-40%
Interest earned - external investments	20 397 326	20 397 326	5 099 331	8 416 453	3 317 122	65%	1 699 777	3 069 765	1 369 988	81%
Interest earned - outstanding debtors	11 391 237	11 391 237	2 666 613	3 936 697	1 270 084	48%	897 460	1 386 820	489 360	55%
Fines, penalties and forfeits	124 955 174	124 955 174	31 238 796	17 943 398	(13 295 398)	-43%	10 412 932	7 208 733	(3 204 199)	-31%
Licences and permits	5 934 010	5 934 010	1 483 506	1 882 288	398 782	27%	494 502	794 803	300 301	61%
Agency services	4 281 368	4 281 368	1 070 343	747 099	(323 244)	-30%	356 781	260 058	(96 723)	(0)
Transfers and subsidies	213 380 350	214 011 308	53 345 065	80 052 447	26 707 382	50%	18 063 355	12 255 533	(5 807 822)	-32%
Other revenue	41 312 625	41 312 625	10 328 169	7 517 320	(2 810 849)	-27%	3 442 723	2 324 101	(1 118 622)	-32%
Gains on disposal of PPE	-	-	-	-	-	0%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 103 782 596	2 104 413 554	610 662 396	616 511 491	5 849 095	1%	189 300 726	169 950 751	-19 349 975	-10%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 R8 045 008 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 R4 421 381 more water charges than initially anticipated in the year-to-date budget. The largest over performances were noted for Water Sale conventional (R16 473 707).

3.3 Service charges – electricity revenue

The municipality has billed R15 562 150 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 (R23 891 079) and Electricity sales Domestic High (R24 742 511).

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 R13 295 398. 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 R26 707 382. The over performance is due to tranche payments received.

3.7 Other revenue

An under performance is noted for other revenue to the amount of R2 810 849. The largest attributor to the underperformance is as follows;

- Sales of Goods and Rendering of Services: Parking fees: An under performance of R2 342 516.37 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.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

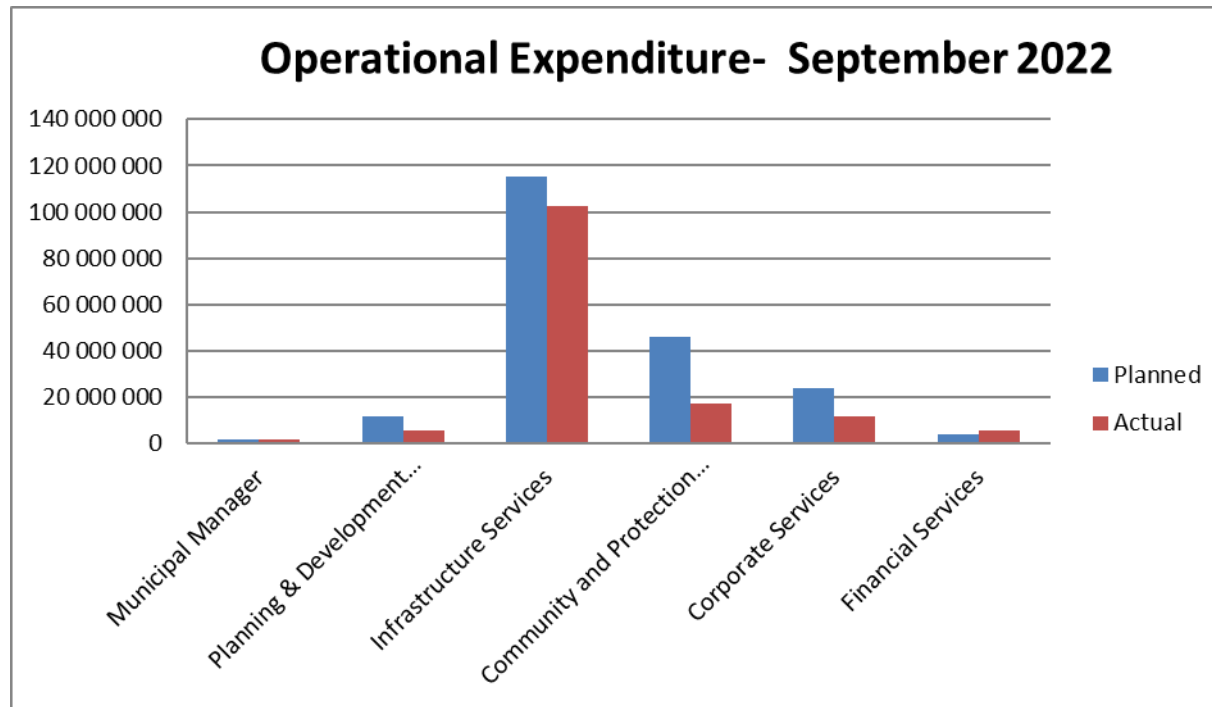
4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		September 2022		September Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	27 432 083	27 432 083	4 095 496	4 877 889	1 780 781	1 709 196	(71 585)	-4%
Planning & Development Services	74 667 884	87 864 603	22 109 941	20 871 440	11 895 435	5 659 535	(6 235 900)	-52%
Infrastructure Services	1 258 869 331	1 258 869 331	252 337 343	204 962 189	115 161 238	102 536 700	(12 624 538)	-11%
Community and Protection Services	430 825 516	419 634 084	91 988 564	52 853 619	45 822 860	17 024 804	(28 798 056)	-63%
Corporate Services	210 683 035	210 683 035	46 803 199	32 681 255	23 716 119	11 712 385	(12 003 734)	-51%
Financial Services	98 212 632	98 212 632	20 224 021	25 228 491	4 101 458	5 749 268	1 647 810	40%
TOTALS	2 100 690 481	2 102 695 768	437 558 564	341 474 882	202 477 891	144 391 888	(58 086 003)	-29%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022



Operating Expenditure Variance Report

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

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 R22 109 941 of the amended budget. The year- to- date actual expenditure incurred amounted to R20 871 440 which resulted in an underperformance of R1 238 501. 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 (planning and development general)

The user department planned to spend R644 120 of the amended budget. No spending has been incurred to date. The user department indicated that the Bid for the Appointment of service provider to develop 10 small towns will be submitted to serve at the Bid Specifications committee and that it will be advertised before the end of October 2022.

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

The user department planned to spend R249 960 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. Furthermore, they are also awaiting the proposal for additional targeted training that must be done for targeted groupings. 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 R81 120 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 was the 16th of September 2022. However, the total cost exceeded the total budget and additional funds are required. The request for additional funds will be submitted to Council in November 2022.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R252 337 343 of the amended budget. The year-to-date actual expenditure incurred amounted to R204 962 189 which resulted in an underperformance of R47 375 154. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R129 255 367 of the amended budget. The year- to- date actual expenditure incurred amounted to R125 807 728. The user department indicated that the invoice for September must still be submitted for payment.

4.2.2 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R1 383 496 of the amended budget. No expenditure has been incurred to date. The user department indicated that the invoice from the service provider will be received on the 10th of October and submitted for payment. An improvement will be seen in the next reporting period.

4.2.3 Expenditure: Contracted Services: Outsourced Services: Refuse Removal

The user department planned to spend R6 604 248 of the amended budget. No expenditure has been incurred to date. The user department indicated that the orders were received in September 2022 and that the invoices have been submitted for payment. Orders to the amount of R20 850 073 have been loaded onto the financial system and an improvement will be seen in the next reporting period.

4.2.4 Expenditure: Contracted Services: Contractors: Transportation

The user department planned to spend R1 110 795 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting the appointment of the contractor on BSM 06/23 and expenditure will therefore be incurred.

4.2.5 Expenditure: Contracted Services: Outsourced Services: Refuse Removal (Landfill site).

The user department planned to spend R3 158 306 of the amended budget. The year- to- date actual expenditure incurred amounted to R1 505 143. Orders to the amount of R16 395 309 have been loaded onto the financial system. The user department indicated that additional invoices have been received and payment will be made in October 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 R91 988 564 of the amended budget. The year-to-date actual expenditure incurred amounted to R52 853 619 which resulted in an underperformance of R39 134 945. 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 734 731 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 162 573. The user department indicated that invoices to the amount of R160 000 will be submitted on the 3rd of October 2022 for payment. The user department also indicated that that monthly claims to the amount of R237 893 will be paid. An improvement will be seen in the next reporting period.

4.3.2 Expenditure: Contracted Services: Outsourced Services: Business and Advisory: Project Management

The user department planned to spend R479 500 of the amended budget. No expenditure has been incurred to date. The user department indicated that the confirmation of BSM 60/22 for the appointment of a service provider was received 19th of September 2022. The user department also indicated that the planning sessions have been conducted and that the training implementation plan in process.

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

The user department planned to spend R384 119 of the amended budget. The year-to-date actual expenditure incurred amounted to R441. The user department indicated that the expenditure is directly related to the amount of disaster incidents attended to and the number of people affected by those incidents hence expenditure is incurred at a slower rate than anticipated.

4.4 Corporate Services

The Corporate Services directorate planned to spend R46 803 199 of the original budget. The year-to-date actual expenditure incurred amounted to R32 681 255 which resulted in an underperformance of R14 121 944. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R1 001 250 of the amended budget. The year-to-date actual expenditure incurred amounted to R386 583. The user department indicated that the Vodacom 3G account resource fell ill resulting in invoice vetting being delayed and payment preparation slowed.

4.4.2 Expenditure: Operational Cost: Bargaining Council

The user department planned to spend R1 613 814 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that the 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 R654 999 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.

4.4.4 Expenditure: Operational Cost: External Computer Service: Software Licences

The user department planned to spend R5 125 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 914 142. The user

department indicated that they are currently reviewing the Software Licenses and on completion of review payment of will then commence.

4.5 Financial Services

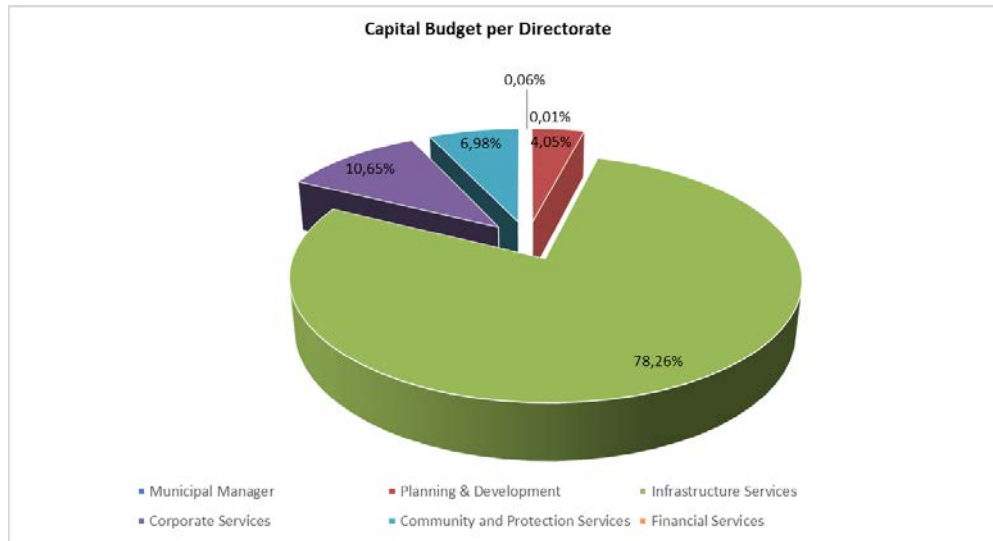
The Financial Services directorate planned to spend R20 224 021 of the amended budget. The year-to-date actual expenditure incurred amounted to R25 228 491 which resulted in an overspending of R5 004 470. The items that attributed to the overspending are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

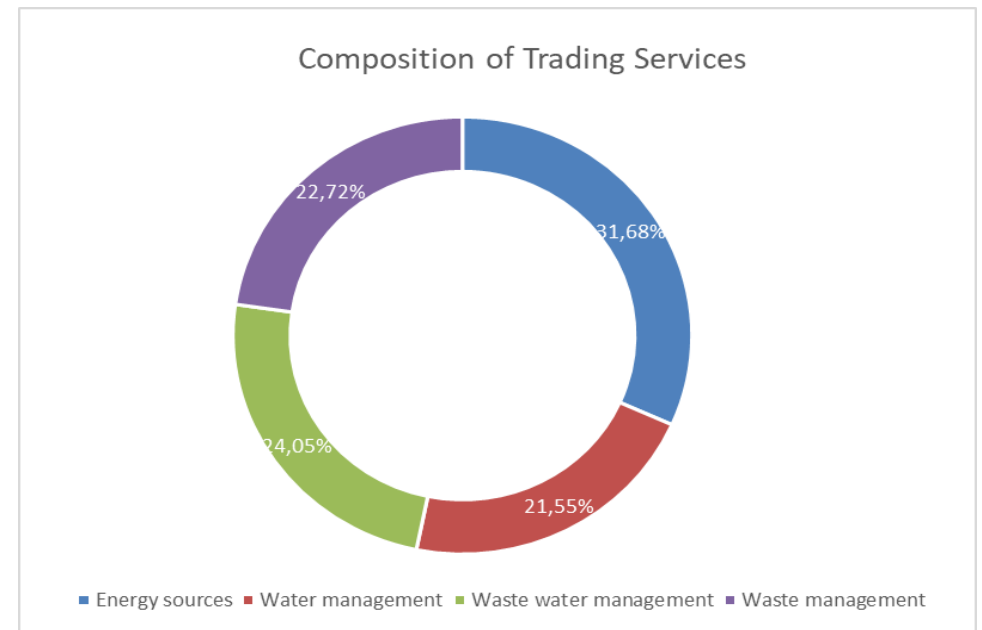
The user department planned to spend R2 140 503 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R7 506 269. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid.

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).

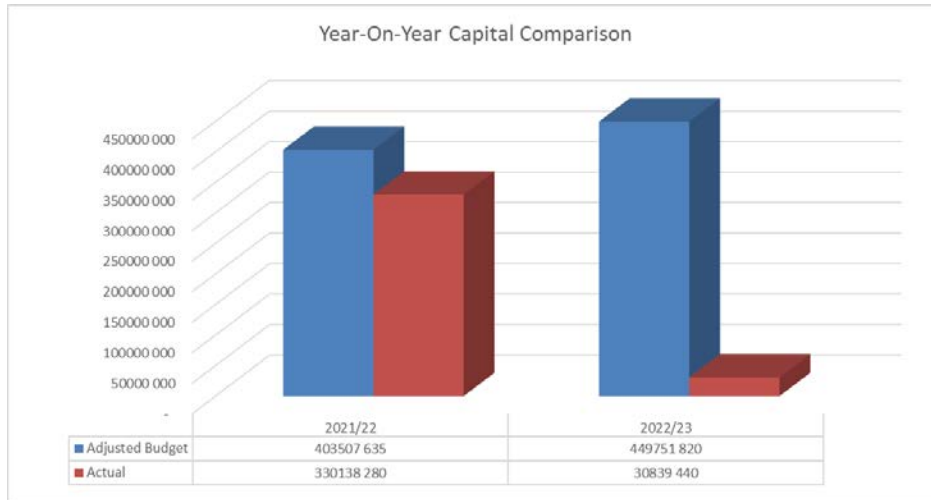


MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

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

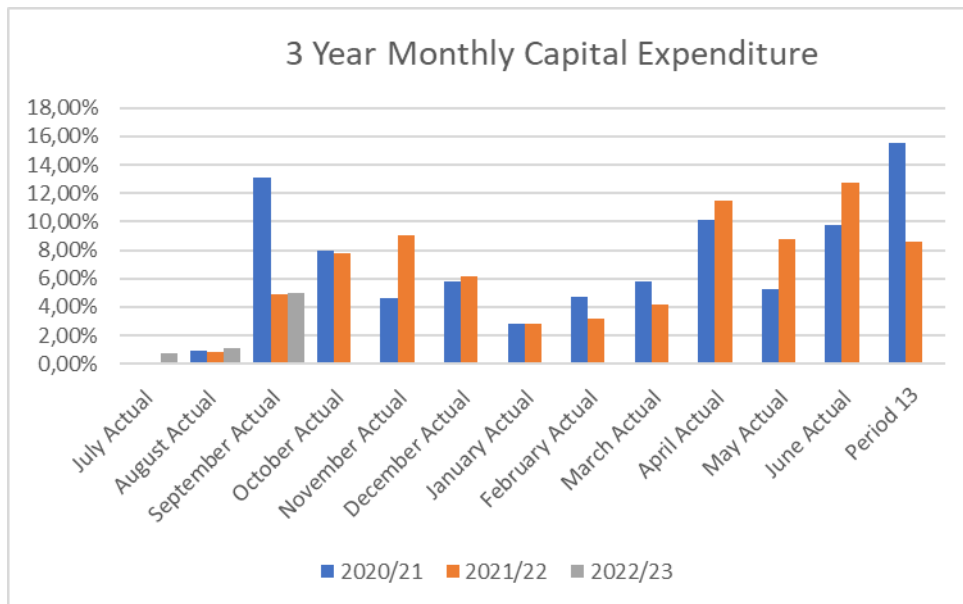
Directorate	Amended Budget	Capital Expenditure			Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Actuals	
Municipal Manager	40 000	12 000	25 832	25 832	64,58%
Planning & Development	18 210 846	570 451	1 296 689	1 296 689	7,12%
Infrastructure Services	351 985 623	42 664 245	20 903 516	20 903 516	5,94%
Community and Protection Services	31 376 143	1 104 900	330 332	330 332	1,05%
Corporate Services	47 889 208	5 050 000	8 254 150	8 254 150	17,24%
Financial Services	250 000	43 820	28 922	28 922	11,57%
TOTALS	449 751 820	49 445 416	30 839 440	30 839 440	6,86%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022



Detail	2021/22	2022/23
Adjusted Budget	403 507 635	449 751 820
Actual	330 138 280	30 839 440
Actual % Spent	81,82%	6,86%

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



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%	4,99%											449 751 819,99	30 839 440,40

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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) - M03 September

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	-	26	12	14	115%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		1 979	15 185	20 912	1 297	1 297	530	767	145%	20 912
Vote 3 - INFRASTRUCTURE SERVICES		98 135	324 747	353 204	13 813	20 904	42 761	(21 857)	-51%	353 204
Vote 4 - COMMUNITY AND PROTECTION SERVICES		(4 638)	25 221	29 599	330	330	1 055	(725)	-69%	29 599
Vote 5 - CORPORATE SERVICES		10 572	36 700	41 750	-	8 254	4 600	3 654	79%	41 750
Vote 6 - FINANCIAL SERVICES		-	250	250	11	29	44	(15)	-34%	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	106 089	402 143	445 756	15 451	30 839	49 001	(18 162)	-37%	445 756
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		(12 852)	-	64	-	-	41	(41)	-100%	64
Vote 3 - INFRASTRUCTURE SERVICES		183 936	300	300	-	-	-	-	-	300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		49 677	1 630	1 777	-	-	50	(50)	-100%	1 777
Vote 5 - CORPORATE SERVICES		12 939	5 200	6 139	-	-	450	(450)	-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	234 080	7 130	8 280	-	-	541	(541)	-100%	8 280
Total Capital Expenditure	3	340 170	409 273	454 036	15 451	30 839	49 542	(18 703)	-38%	454 036
Capital Expenditure - Functional Classification										
Governance and administration		23 934	42 190	48 179	11	8 309	5 106	3 203	63%	48 179
Executive and council		43	40	40	-	26	12	14	115%	40
Finance and administration		23 892	42 150	48 139	11	8 283	5 094	3 189	63%	48 139
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		45 072	34 292	39 530	623	623	840	(217)	-26%	39 530
Community and social services		2 259	8 880	9 017	-	-	-	-	-	9 017
Sport and recreation		39 350	6 677	7 565	-	-	-	-	-	7 565
Public safety		16 388	3 550	6 028	-	-	805	(805)	-100%	6 028
Housing		(12 925)	15 185	16 920	623	623	35	588	1684%	16 920
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 898	93 005	97 131	5 301	6 927	9 760	(2 832)	-29%	97 131
Planning and development		35 592	21 350	26 925	1 263	1 263	1 096	167	15%	26 925
Road transport		71 783	64 135	61 664	3 707	5 334	8 364	(3 030)	-36%	61 664
Environmental protection		(13 478)	7 520	8 542	330	330	300	30	10%	8 542
Trading services		177 266	239 786	269 196	9 516	14 980	33 837	(18 856)	-56%	269 196
Energy sources		65 135	77 471	87 339	1 194	2 143	10 249	(8 107)	-79%	87 339
Water management		38 226	46 669	57 352	2 353	2 353	7 674	(5 321)	-69%	57 352
Waste water management		67 777	57 300	64 029	5 969	10 484	5 984	4 500	75%	64 029
Waste management		6 128	58 345	60 475	-	-	9 929	(9 929)	-100%	60 475
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	340 170	409 273	454 036	15 451	30 839	49 542	(18 703)	-38%	454 036
Funded by:										
National Government		66 852	90 810	90 810	6 326	10 214	9 835	379	4%	90 810
Provincial Government		25 643	29 220	33 504	-	-	82	(82)	-100%	33 504
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		2 378	12 454	20 066	-	-	2 573	(2 573)	-100%	20 066
Transfers recognised - capital		94 873	132 483	144 380	6 326	10 214	12 490	(2 276)	-18%	144 380
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	128 766	140 000	165 124	6 016	9 214	25 457	(16 243)	-64%	165 124
Internally generated funds		116 481	136 790	144 532	3 109	11 411	11 595	(183)	-2%	144 532
Total Capital Funding		340 120	409 273	454 036	15 451	30 839	49 542	(18 703)	-38%	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 planned to spend R570 451 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 296 689. This resulted in an overperformance of R726 238. The projects that attributed to the overperformance are as follows:

5.1.1 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R 494 752 of the amended budget. The year-to-date expenditure incurred amounted to R673 653. The user department indicated that the project is well underway, and an additional invoice will be submitted for work completed in September 2022.

5.1.2 Erf 64, Kylemore

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R200 000. The user department indicated that the project is underway and an invoice for work completed has already been paid.

5.1.3 Jamestown: Housing

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R280 304. The user department indicated that the project is underway and an invoice for work completed has already been paid.

5.2 Community and Protection Services

The Directorate planned to spend R1 104 900 of the amended budget. The year-to-date expenditure incurred amounted to R330 332. This resulted in an underperformance of R774 568. 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 indicated that the tender for an industrial chipper served in the Bid specifications committee for the advertisement.

5.2.2 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R200 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are awaiting the order from the Supply Chain management unit in order to commence with the installation of the CCTV/LPR cameras.

5.3 Infrastructure Services

The Directorate planned to spend R42 664 245 of the original budget. The year-to-date actual expenditure incurred amounted to R20 903 516. This resulted in an underperformance of R21 760 729. The projects that attributed to the underperformance are as follows:

5.3.1 Waste to Energy – Implementation

The user department planned to spend R825 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 Landfill Gas To Energy

The user department planned to spend R839 587 of the amended budget. No spending has been incurred to date. The user department indicated that the scope for the project has been reduced for the completion of Phase 1 and 2.

5.3.3 Enkanini Informal Phase 3

The user department planned to spend R2 405 000 of the adjusted budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and that BSM 23/22 for the installation of Kayamandi Bulk is currently in construction phase.

5.3.4 Jan Marais Upgrade: Remove Existing Tx and replace with 20MVA

The user department planned to spend R1 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project is currently underway and that they are awaiting invoices from the service provider for work already completed for the two tenders namely, BSM 111/21 and BSM 101/20. An improvement will be seen after the service providers submit invoices.

5.3.5 Expansion of the landfill site (New cells)

The user department planned to spend R8 000 000 of the amended budget. No spending has been incurred to date. The user department indicated that the tender for the construction of new cells is ready to be advertised. The user department also indicated that they are awaiting two invoices from the service provider which will be received on the 4th of October 2022. An improvement will be seen in the next reporting period.

5.3.6 Laterra Substation

The user department planned to spend R2 000 000 of the amended budget. No spending has been incurred to date. The user department indicated that the tender BSM 46/22 will be serving at the Bid Adjudication committee on the 3rd of October 2022. The user department also indicated that they anticipate work to commence in February 2023.

5.3.7 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R2 500 000 of the amended budget. No spending has been incurred to date. The user department indicated that a contractor has been appointed and that construction has commenced. The user department also indicated that invoices will be received monthly. An improvement will be seen in the next reporting period.

5.3.8 Waterpipe Replacement

The user department planned to spend R1 601 331 of the amended budget. The year-to-date expenditure incurred amounted to R1 244 015. The user department indicated that this is a multi-year project and that service providers have been appointed for the project and work is currently in progress.

5.3.9 Upgrade of WWTW Wemmershoek

The user department planned to spend R2 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R422 539. The user department indicated that a consultant has been appointed for the project and work is currently underway. The user department also indicated that they envisage that phase 1 will be completed by end October 2022.

5.4 Corporate Services

The Directorate planned to spend R5 050 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 254 150. The projects that attributed to the overperformance are as follows:

5.4.1 Upgrading of New Office Space: Ryneveld Street

The user department planned to spend R3 000 000 of the amended budget. The year-to-date expenditure incurred amounted to R8 248 983. The user department indicated that the project is well underway and that more work has been completed than originally anticipated. The user department also stated that they envisage that the project will be completed by February 2023.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2022/23								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 685	2 367	3 077	105 157	-	-	-	-	121 286	105 157	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	55 694	718	399	16 294	-	-	-	-	73 105	16 294	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 900	24 872	828	29 815	-	-	-	-	73 415	29 815	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	5 895	3 030	712	26 377	-	-	-	-	36 014	26 377	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 611	4 694	1 002	32 077	-	-	-	-	43 384	32 077	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	584	239	218	11 365	-	-	-	-	12 407	11 365	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1 045	197	298	13 156	-	-	-	-	14 696	13 156	-	-
Total By Income Source	2000	97 414	36 117	6 534	234 242	-	-	-	-	374 307	234 242	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2 123	643	146	326	-	-	-	-	3 237	326	-	-
Commercial	2300	19 800	3 476	117	18 124	-	-	-	-	41 517	18 124	-	-
Households	2400	50 614	27 611	5 773	185 115	-	-	-	-	269 113	185 115	-	-
Other	2500	24 877	4 388	498	30 676	-	-	-	-	60 440	30 676	-	-
Total By Customer Group	2600	97 414	36 117	6 534	234 242	-	-	-	-	374 307	234 242	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

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

Description	NT Code	Budget Year 2022/23								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7 489	-	-	-	-	-	-	-	7 489
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	228 582	228 582
Trade Creditors	0700	10 390	-	-	-	-	-	-	-	10 390
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	17 878	-	-	-	-	-	-	228 582	246 460

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2022	September		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
9367489415	A#415	CALL	4,200%		41 771 934,24			40 000 000,00	614 473,86	1 106 058,85	82 877 993,09
2080315300	A#5300	FIXED / 5 M	5,580%	19-Aug-22	40 611 506,85		(40 917 260,27)	(40 917 260,27)		305 753,42	0,00
	New Account	FIXED/6 MT	7,490%	15-Feb-22		100 000 000,00		100 000 000,00	307 808,22	307 808,22	100 307 808,22
					82 383 441,09	100 000 000,00	- 40 917 260,27	99 082 739,73	922 282,08	1 719 620,49	183 185 801,31
	NEDBANK										
03/7881123974/...024	N#024	MTHS	5,800%	12-Oct-22	83 330 630,14			-	381 369,86	1 169 534,25	84 500 164,38
03/7881123974/...025	N#025	MTHS	6,100%	22-Sep-22	81 350 356,16		(82 460 054,79)	(82 460 054,79)	280 767,12	1 109 698,63	(0,00)
03/7881123974/...026	N#026	MTHS	7,950%	21-Jun-23	19 102 999,59			-	124 552,42	381 960,77	19 484 960,36
					183 783 985,90	-	(82 460 054,79)	(82 460 054,79)	786 689,41	2 661 193,64	103 985 124,75
	STANDARD BANK										
258489367-035	S#035	FIXED 12 M	7,725%	21-Jun-23	81 126 949,40			-	513 904,15	1 558 842,59	82 685 791,99
258489367-036	S#036	FIXED 2 MN	6,525%	23-Sep-22	-		(111 179 863,01)	(1 179 863,01)	471 945,21	1 179 863,01	(0,00)
					81 126 949,40	-	(111 179 863,01)	(1 179 863,01)	985 849,36	2 738 705,61	82 685 791,99
INVESTMENT TOTAL					347 294 376,39	100 000 000,00	(234 557 178,08)	15 442 821,92	2 694 820,85	7 119 519,74	369 856 718,05

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

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

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	614	4,20%	82 264	-	82 878
N#024		1Y	Deposits - Ba	12/10/2022	381	5,80%	84 119	-	84 500
A#5300		5M	Deposits - Ba	19/08/2022	-	5,58%	40 917	(40 917)	0
N#025		6M	Deposits - Ba	22/09/2022	281	6,10%	82 179	(82 460)	-
N#026		1Y	Deposits - Ba	21/06/2023	125	7,95%	19 360	-	19 485
S#035		1Y	Deposits - Ba	21/06/2023	514	7,73%	82 172	-	82 686
S#036		1Y	Deposits - Ba	23/08/2023	472	6,53%	110 708	(111 180)	(0)
ABSA		6M	Deposits - Ba	15/02/2023	308	7,49%	-	100 000	100 308
-		-			-		-	-	-
-		-			-		-	-	-
Municipality sub-total					2 695		501 719	(134 557)	369 857
TOTAL INVESTMENTS AND INTEREST	2				2 695		501 719	(134 557)	369 857

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

8 Borrowings

Lending Institution	Balance 1/09/2022	Received September2022	Interest Capitalised September 2022	Capital Repayments September 2022	Balance 30/09/2022	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 SEPTEMBER 2022

9 Allocations and grant receipts and expenditure

	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2022/23 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	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
OPERATING & CAPITAL GRANTS												
Unconditional Grant:Equitable Share	179 634 000		179 634 000		70 057 000	9 485 070	2 541 639	-		60 571 930	13,54%	5,28%
Grand Total (Unconditional Grants)	179 634 000	-	179 634 000	-	70 057 000	9 485 070	2 541 639	-	-	60 571 930	13,54%	13,54%
EPWP Integrated Grant for Municipalities	4 928 000		4 928 000		1 232 000	1 390 265	4 560	-		158 265	112,85%	28,21%
Local Government Financial Management Grant	1 550 000		1 550 000		1 550 000	92 913	92 913	-		1 457 087	5,99%	5,99%
Integrated National Electrification Programme (Municipal)	28 350 000		28 350 000		10 000 000	-	-	-		10 000 000	0,00%	0,00%
Integrated Urban Development Grant	65 747 000		65 747 000		26 300 000	10 467 794	6 375 169	-		15 832 206	39,80%	15,92%
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	1 976 622	696 899	-		2 727 378	42,02%	14,01%
Human Settlements Development Grant	15 040 000		15 040 000	10 147 043	-	6 367 837	6 367 837	-		16 514 881	0,00%	42,34%
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		-	-	-		939 830	939 830,16	100,00%	0,00%
Municipal Accreditation and Capacity Building Grant	256 000	161 278	417 278		-	118 450	118 450	-	161 278	42 828	173,44%	28,39%
Maintenance and Construction of Transport Infrastructure	495 000		495 000	4 950 000	-	8 315	-	-		4 463 315	0,00%	1,68%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPJU)					-	-	-	-	771 499	-	0,00%	0,00%
Cape Winelands District Grant	500 000	484 000	984 000		-	-	-	-		484 000	0,00%	0,00%
Western Cape Municipal Energy Resilience Grant (WC MER)	1 690 000		1 690 000		-	-	-	-		-	0,00%	0,00%
Cape Winelands Disaster Grant		146 959	146 959		-	-	-	-		146 959	0,00%	0,00%
Development of Sport and Recreational Facilities	220 000		220 000		-	-	-	-		-	0,00%	0,00%
Housing consumer education		68 010	68 010		-	-	-		68 010	68 010	100,00%	0,00%
Khaya Lam Free Market Foundation		102 000	102 000		-	-	-			102 000	0,00%	0,00%
Grand total (Conditional Grants)	153 776 000	1 902 077	155 678 077	17 431 847	43 786 000	20 422 197	13 655 829	-	1 940 617	8 329 033	48,95%	46,64%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

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

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

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		164 684	186 112	186 112	-	72 839	1 619	71 220	4397,6%	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	0	0,0%	4 928
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	387	1 163	300,0%	1 550
Integrated Urban Development Grant		3 847	3 287	3 287	-	-	822	(822)	-100,0%	3 287
Provincial Government:		26 899	23 481	23 481	-	4 704	5 870	(1 166)	-19,9%	23 481
Library Services: Conditional Grant		11 144	14 112	14 112	-	4 704	3 528	1 176	33,3%	14 112
Municipal Accreditation and Capacity Building Grant		252	256	256	-	-	64	(64)	-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	-	-	124	(124)	-100,0%	495
Specify (Add grant description)		250	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	-	9	(9)	-100,0%	38
Municipal Library Support Grant		3 252	-	-	-	-	-	-	-	-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		-	1 690	1 690	-	-	422	(422)	-100,0%	1 690
HUMAN SETTLEMENTS DEVELOPMENT GRANT		9 613	6 890	6 890	-	-	1 722	(1 722)	-100,0%	6 890
District Municipality:		984	500	500	-	-	125	(125)	-100,0%	500
Cape Winelands District Grant 2		984	500	500	-	-	125	(125)	-100,0%	500
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		675	-	-	10	-	-	-	-	-
Private Enterprises		656	-	-	10	-	-	-	-	-
Public Corporations		18	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	193 242	210 093	210 093	10	77 543	7 615	69 928	918,3%	30 459
Capital Transfers and Grants										
National Government:		76 494	90 810	90 810	-	36 300	22 702	13 598	59,9%	90 810
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		23 400	28 350	28 350	-	10 000	7 088	2 913	41,1%	28 350
Metro Informal Settlements Partnership Grant		53 094	62 460	62 460	-	26 300	15 615	10 685	68,4%	62 460
Provincial Government:		17 162	29 220	29 220	-	-	7 360	(7 360)	-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	-	-	2 037	(2 037)	-100,0%	8 150
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		710	220	220	-	-	110	(110)	-100,0%	440
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		7 674	20 850	20 850	-	-	5 213	(5 213)	-100,0%	20 850
District Municipality:		-	-	-	-	-	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	93 656	120 030	120 030	-	36 300	30 062	6 238	20,7%	120 250
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	286 898	330 123	330 123	10	113 843	37 677	76 166	202,2%	150 709

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 - M03 September

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	-	-	2 688	11 222	-	11 222	#DIV/0!	-
Operational Revenue:General Revenue:Equitable Share		157 136	-	-	2 542	9 485	-	9 485	#DIV/0!	-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		5 998	-	-	5	1 390	-	1 390	#DIV/0!	-
Local Government Financial Management Grant [Schedule 5B]		1 550	-	-	93	93	-	93	#DIV/0!	-
Integrated Urban Development Grant		3 847	-	-	49	254	-	254	#DIV/0!	-
Provincial Government:		20 200	23 481	23 481	7 183	8 471	-	8 471	#DIV/0!	-
Library Services: Conditional Grant		9 336	14 112	14 112	697	1 977	-	1 977	#DIV/0!	-
Municipal Accreditation and Capacity Building Grant		77	256	256	118	118	-	118	#DIV/0!	-
Specify (Add grant description)		7 973	-	-	6 368	6 368	-	6 368	#DIV/0!	-
Local Government Public Employment Support Grant		1 800	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	495	495	-	8	-	8	#DIV/0!	-
Specify (Add grant description)		395	-	-	-	-	-	-	-	-
Specify (Add grant description)		432	-	-	-	-	-	-	-	-
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-
Other grant providers:		41	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Private Enterprises		41	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		189 272	23 981	23 981	9 872	19 693	-	19 693	#DIV/0!	-
Capital expenditure of Transfers and Grants										
National Government:		66 852	-	-	6 326	10 214	-	10 214	#DIV/0!	-
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		13 758	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		53 094	-	-	6 326	10 214	-	10 214	#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)		-	-	-	-	-	-	-	-	-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		-	-	-	-	-	-	-	-	-
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	29 220	29 220	6 326	10 214	-	10 214	#DIV/0!	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		274 791	53 201	53 201	16 197	29 907	-	29 907	#DIV/0!	-

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 - M03 September

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			-	-	-	
Specify (Add grant description)			-	-	-	
Local Government Public Employment Support Grant			-	-	-	
Financial Management Capacity Building Grant			-	-	-	
Maintenance and Construction of Transport Infrastructure			-	-	-	
Community Development Workers Operational 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			-	-	-	
Public Corporations			-	-	-	
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]			-	-	-	
Metro Informal Settlements Partnership Grant			-	-	-	
Provincial Government:		-	-	-	-	
Library Services: Conditional Grant			-	-	-	
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 SEPTEMBER 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	93 633 782	82 700 475	-12%	31 289 161	30 888 191	-1%
Bonus	27 836 149	27 836 149	3 821 768	1 852 899	-52%	1 438 393	1 823 067	27%
Acting and Post Related Allowances	768 931	768 931	156 805	210 875	34%	51 823	85 035	64%
Non Structured	47 382 530	47 382 530	11 919 067	8 382 951	-30%	3 989 079	3 101 087	-22%
Standby Allowance	13 259 305	13 259 305	3 339 044	3 076 922	-8%	1 120 080	1 075 150	-4%
Travel or Motor Vehicle	11 416 099	11 416 099	2 499 743	2 201 974	-12%	851 672	741 328	-13%
Accommodation, Travel and Incidental	35 784	35 784	7 317	18 901	-100%	2 561	2 928	-100%
Bargaining Council	148 959	148 959	42 973	70 780	65%	15 212	29 232	92%
Cellular and Telephone	2 610 657	2 610 657	627 489	519 309	-17%	210 463	203 265	-3%
Current Service Cost	3 827 806	3 827 806	956 952	-	0%	318 984	-	-100%
Essential User	624 175	624 175	156 048	266 482	71%	52 016	111 622	115%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	2 862 145	2 862 145	715 536	776 064	8%	238 512	307 612	29%
Group Life Insurance	5 001 446	5 001 446	1 297 864	1 756 028	35%	432 272	607 127	40%
Housing Benefits	2 918 350	2 918 350	724 566	688 531	-5%	241 186	235 434	-2%
Interest Cost	14 894 153	14 894 153	3 723 537	-	0%	1 241 179	-	0%
Leave Gratuity	6 984 886	6 984 886	1 746 221	-	0%	1 164 147	-	0%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	4 500 771	4 500 771	1 125 192	-	-100%	375 064	-	0%
Medical	27 138 195	27 138 195	6 737 013	6 589 461	-2%	2 246 152	2 269 254	1%
Non-pensionable	212 467	212 467	51 471	16 645	-68%	17 157	5 639	-67%
Pension	58 888 632	58 888 632	14 433 716	14 041 375	-3%	4 807 176	4 818 673	0%
Scarcity Allowance	764 680	764 680	191 169	203 573	6%	63 723	67 858	6%
Shift Additional Remuneration	5 398 676	5 398 676	1 349 670	1 093 117	-19%	449 890	373 347	-17%
Structured	2 398 699	2 398 699	599 676	617 223	3%	199 892	223 112	12%
Unemployment Insurance	2 592 725	2 592 725	743 552	629 658	-15%	248 687	240 431	-3%
Totals	624 463 763	624 947 763	150 600 171	125 713 241	-17%	51 064 481	47 209 391	-8%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

11 Councillor Allowances and Employee Benefits

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

Summary of Employee and Councillor remuneration	Ref	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	1 447	4 686	4 753	(67)	-1%	19 011
Pension and UIF Contributions		438	-	-	48	152	-	152	#DIV/0!	-
Medical Aid Contributions		157	-	-	10	37	-	37	#DIV/0!	-
Motor Vehicle Allowance		2 039	-	-	79	248	-	248	#DIV/0!	-
Cellphone Allowance		1 929	2 051	2 051	153	459	513	(54)	-10%	2 051
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		19 815	21 062	21 062	1 737	5 581	5 266	316	6%	21 062
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		7 245	8 316	8 316	416	1 436	1 753	(318)	-18%	8 316
Pension and UIF Contributions		660	719	719	19	97	61	36	60%	719
Medical Aid Contributions		118	125	125	4	19	13	7	52%	125
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 242	1 399	1 399	-	-	56	(56)	-100%	1 399
Motor Vehicle Allowance		550	575	575	20	60	48	12	25%	575
Cellphone Allowance		133	146	146	-	20	24	(4)	-16%	146
Housing Allowances		18	19	19	-	-	-	-	-	19
Other benefits and allowances		104	92	92	0	1	15	(14)	-96%	92
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		(452)	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		9 617	11 392	11 392	459	1 632	1 969	(337)	-17%	11 392
% increase	4		18,4%	18,4%						18,4%
Other Municipal Staff										
Basic Salaries and Wages		333 941	373 682	374 166	30 473	81 265	91 881	(10 616)	-12%	374 166
Pension and UIF Contributions		55 262	60 762	60 762	5 041	14 574	15 117	(542)	-4%	60 762
Medical Aid Contributions		25 564	27 013	27 013	2 265	6 570	6 724	(154)	-2%	27 013
Overtime		53 450	68 439	68 439	4 773	13 170	17 207	(4 037)	-23%	68 439
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		8 923	10 841	10 841	721	2 142	2 452	(310)	-13%	10 841
Cellphone Allowance		1 751	2 465	2 465	203	499	603	(104)	-17%	2 465
Housing Allowances		2 780	2 899	2 899	235	689	725	(36)	-5%	2 899
Other benefits and allowances		35 138	36 763	36 763	3 040	5 172	6 370	(1 199)	-19%	36 763
Payments in lieu of leave		1 690	-	-	-	-	-	-	-	-
Long service awards		52	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		22 551	30 208	30 208	-	-	7 552	(7 552)	-100%	30 208
Sub Total - Other Municipal Staff		541 102	613 072	613 556	46 751	124 081	148 631	(24 550)	-17%	613 556
% increase	4		13,3%	13,4%						13,4%
Total Parent Municipality		570 534	645 526	646 010	48 946	131 295	155 866	(24 571)	-16%	646 010
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		570 534	645 526	646 010	48 946	131 295	155 866	(24 571)	-16%	646 010
% increase	4		13,1%	13,2%						13,2%
TOTAL MANAGERS AND STAFF		550 719	624 464	624 948	47 209	125 713	150 600	(24 887)	-17%	624 948

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2022

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actual	August Actual	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 068 703	1 951 397	1 437 845	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	1 776 271	6 496 499	25 164 612
Infrastructure Services	158 261 935	102 678 914	132 223 281	129 784 462	120 964 807	102 057 441	113 750 465	127 816 953	144 663 475	121 246 034	121 240 038	143 868 063	1 518 555 868
Community and Protection Services	875 427	12 408 339	12 004 854	14 298 546	14 298 546	14 298 546	14 298 546	14 298 546	14 518 546	14 298 546	14 298 546	31 452 657	171 349 646
Corporate Services	738 571	589 740	806 481	971 396	971 396	971 396	971 396	971 396	971 396	971 396	971 396	1 750 780	11 656 741
Financial Services	133 837 231	36 937 274	34 917 971	38 472 733	38 974 574	38 959 640	39 010 539	38 968 175	39 056 698	38 967 243	38 967 243	17 930 929	535 000 250
Grand Total	294 781 867	154 565 665	181 390 433	185 303 408	176 985 594	158 063 294	169 807 217	183 831 341	200 986 386	177 259 490	177 253 494	201 498 928	2 261 727 117

Operational Expenditure

Directorates	July Actual	August Actual	September Actuals	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	5 065	3 163 627	1 709 196	2 113 039	2 484 196	2 579 399	992 961	1 663 007	1 596 133	1 345 787	1 542 407	8 237 265	27 432 083
Planning and Development	818 784	14 393 121	5 659 535	5 586 685	5 564 721	5 248 744	4 847 201	4 757 072	8 564 896	7 510 494	6 354 544	18 558 806	87 864 603
Infrastructure Services	2 763 499	99 661 990	102 536 700	89 162 456	81 634 730	91 721 445	92 220 022	81 527 225	141 016 900	136 693 970	137 379 663	202 550 731	1 258 869 331
Community and Protection Services	2 613 129	33 215 686	17 024 804	29 111 681	27 806 145	48 976 553	27 150 975	31 067 920	51 450 005	30 787 630	31 782 090	88 647 466	419 634 084
Corporate Services	4 812 380	16 156 491	11 712 385	13 142 595	13 214 017	21 991 756	12 773 102	14 469 527	26 860 506	17 485 863	18 470 724	39 593 690	210 683 035
Financial Services	467 218	19 012 004	5 749 268	8 052 217	8 573 515	8 544 684	6 701 549	3 314 413	11 942 424	10 780 306	10 203 141	4 871 892	98 212 632
Grand Total	11 480 076	185 602 919	144 391 888	147 168 673	139 277 324	179 062 581	144 685 810	136 799 164	241 430 864	204 604 050	205 732 569	362 459 851	2 102 695 768

Capital Expenditure

Directorates	July Actual	August Actual	September Actual	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	25 832	12 000	-	6 000	-	-	4 000	-	3 000	10 832	40 000
Planning and Development	-	-	1 296 689	930 860	1 142 493	1 077 548	1 120 784	892 375	4 497 752	4 677 552	3 802 169	1 227 376	18 210 846
Infrastructure Services	3 441 706	1 969 705	15 492 105	34 029 618	48 672 491	20 633 422	20 689 652	37 805 274	41 140 731	42 980 596	40 664 920	44 465 403	351 985 623
Community and Protection Services	-	-	330 332	2 359 654	1 952 156	3 662 145	210 000	6 310 000	2 769 000	4 177 100	4 150 000	5 455 756	31 376 143
Corporate Services	-	2 977 433	5 276 716	1 933 500	2 558 500	2 158 500	1 508 500	4 847 705	6 553 999	6 554 000	8 040 500	5 479 855	47 889 208
Financial Services	-	18 402	10 520	138 918	8 299	3 450	-	-	18 504	18 504	18 505	14 898	250 000
Grand Total	3 441 706	4 965 540	22 432 194	39 404 550	54 333 939	27 541 065	23 528 936	49 855 354	54 983 986	58 407 752	56 679 094	54 177 704	449 751 820