



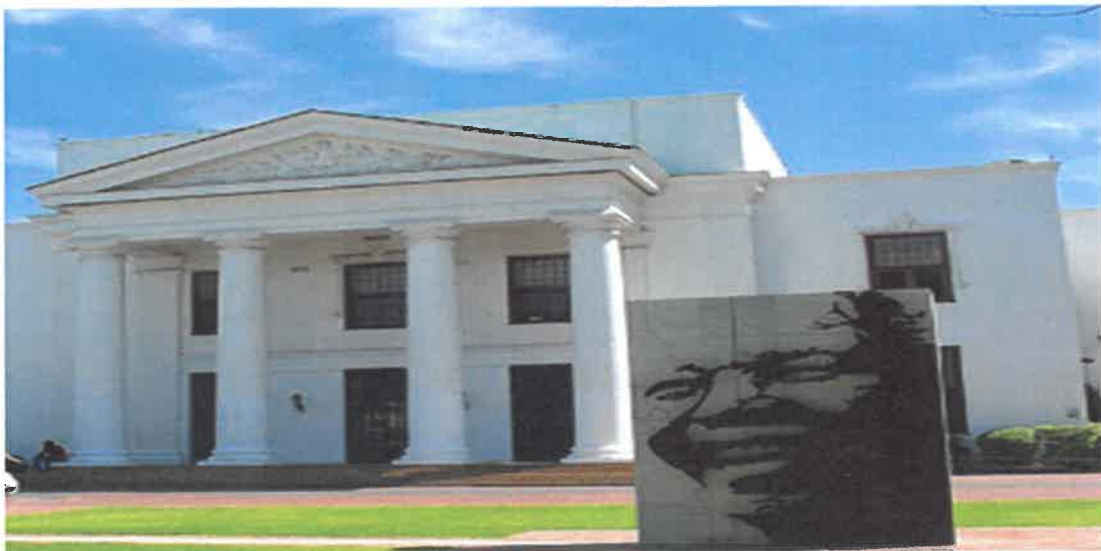
STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

NOVEMBER 2023



MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

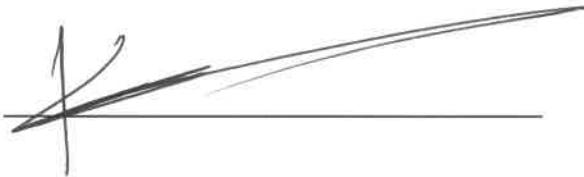
QUALITY CERTIFICATE

I, **Kevin Carolus**, the Acting Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for November 2023 has been prepared in accordance with Section 71 of the Municipal Finance Management Act and regulations made under the Act and accordingly submit the required statement on the state of Stellenbosch Municipality's budget reflecting the particulars up until the end of November 2023.

Name: **Kevin Carolus**

Acting Municipal Manager of Stellenbosch Municipality- WC024

Signature

A handwritten signature in black ink, consisting of a vertical line on the left, a horizontal line crossing it, and a long, sweeping horizontal stroke extending to the right.

Date: 14 December 2023

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

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MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

1. Recommendations

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

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2023/24 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	561 998 374	2 259 622 634	2 284 701 093
Plan to Date (SDBIP)	182 307 397	738 366 775	875 691 821
Actual	83 943 760	646 477 760	965 731 513
Variance to SDBIP	(98 363 637)	(91 889 015)	90 039 692
Year to date % Variance to SDBIP	-53,95%	-12,44%	10,28%

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

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

Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	452 019	473 589	473 589	34 066	244 021	254 575	(10 554)	-4%	473 589
Service charges	1 138 698	1 315 591	1 315 591	97 430	538 114	449 200	88 914	20%	1 315 591
Investment revenue	42 250	41 193	41 193	923	19 971	17 164	2 807	16%	41 193
Transfers and subsidies - Operational	211 107	240 911	240 684	258	85 749	85 184	565	1%	240 684
Other own revenue	257 943	213 644	213 644	9 441	77 877	69 569	8 308	12%	213 644
Total Revenue (excluding capital transfers and contributions)	2 102 017	2 284 927	2 284 701	142 119	965 732	875 692	90 040	10%	2 284 701
Employee costs	542 779	617 694	618 622	-	141 273	264 525	(123 252)	-47%	618 622
Remuneration of Councillors	22 765	22 097	22 097	-	3 538	9 207	(5 669)	-62%	22 097
Depreciation and amortisation	233 295	220 283	220 283	585	82 656	90 802	(8 146)	-9%	220 283
Interest	59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Inventory consumed and bulk purchases	608 174	736 842	734 189	56 237	271 909	234 732	37 177	16%	734 189
Transfers and subsidies	17 758	20 636	19 799	502	10 546	8 773	1 773	20%	19 799
Other expenditure	468 931	581 109	584 945	43 176	136 661	119 628	17 033	14%	584 945
Total Expenditure	1 953 631	2 258 349	2 259 623	100 500	646 583	738 367	(91 784)	-12%	2 259 623
Surplus/(Deficit)	148 386	26 578	25 078	41 619	319 149	137 325	181 824	132%	25 078
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	113 042	13 029	31 001	5 525	25 477	461%	113 042
Transfers and subsidies - capital (in-kind)	23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	248 721	130 434	138 121	54 648	350 150	142 850	207 300	145%	138 121
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	248 721	130 434	138 121	54 648	350 150	142 850	207 300	145%	138 121
Capital expenditure & funds sources									
Capital expenditure	321 989	504 800	561 998	29 975	83 944	182 307	(98 364)	-54%	561 998
Capital transfers recognised	116 751	127 974	140 888	14 661	33 482	53 070	(19 587)	-37%	140 888
Borrowing	84 534	200 000	210 901	9 086	26 364	85 861	(59 497)	-60%	210 901
Internally generated funds	120 704	176 826	210 209	6 228	24 098	43 377	(19 279)	-44%	210 209
Total sources of capital funds	321 989	504 800	561 998	29 975	83 944	182 307	(98 364)	-54%	561 998
Financial position									
Total current assets	928 958	812 698	899 393		1 326 741				899 393
Total non current assets	6 076 270	6 443 332	6 411 862		6 076 021				6 411 862
Total current liabilities	489 517	448 318	482 525		521 340				482 525
Total non current liabilities	734 220	1 059 662	904 523		734 223				904 523
Community wealth/Equity	5 794 809	5 748 050	5 924 206		5 797 049				5 924 206
Cash flows									
Net cash from (used) operating	2 557 246	428 518	428 057	20 894	728 677	250 958	(477 720)	-190%	2 342 661
Net cash from (used) investing	(300 074)	(576 970)	(642 535)	(35 838)	(124 780)	208 722	333 502	160%	642 535
Net cash from (used) financing	-	200 000	200 000	-	-	-	-	-	200 000
Cash/cash equivalents at the month/year end	2 700 573	484 189	567 725	-	1 482 150	1 041 883	(440 267)	-42%	4 063 449
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	80 727	11 125	9 417	333 505	-	-	-	-	434 774
Creditors Age Analysis									
Total Creditors	26 329	-	-	-	-	-	-	-	26 329

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

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

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		585 336	607 693	602 310	36 713	301 820	309 292	(7 473)	-2%	602 310
Executive and council		624	1 205	1 205	5	337	464	(127)	-27%	1 205
Finance and administration		584 162	606 488	601 106	36 708	301 483	308 828	(7 345)	-2%	601 106
Internal audit		550	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		197 351	179 869	184 398	3 570	47 572	59 294	(11 722)	-20%	184 398
Community and social services		23 288	14 918	19 258	442	4 210	3 505	705	20%	19 258
Sport and recreation		1 073	1 242	1 242	3	100	285	(185)	-65%	1 242
Public safety		162 526	147 892	147 892	2 118	39 315	49 450	(10 135)	-20%	147 892
Housing		10 464	15 817	16 006	1 007	3 947	6 055	(2 107)	-35%	16 006
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		105 522	113 925	114 891	11 327	32 779	4 812	27 967	581%	114 891
Planning and development		94 388	106 375	107 607	10 072	27 507	4 646	22 861	492%	107 607
Road transport		10 012	6 826	6 559	1 230	5 166	88	5 078	5746%	6 559
Environmental protection		1 121	725	725	24	107	78	29	37%	725
<i>Trading services</i>		1 314 143	1 487 296	1 496 144	103 538	614 562	507 818	106 744	21%	1 496 144
Energy sources		858 023	979 174	1 017 968	71 848	409 725	329 321	80 404	24%	1 017 968
Water management		174 310	196 564	209 137	14 038	67 126	74 746	(7 621)	-10%	209 137
Waste water management		151 046	160 222	136 276	9 904	73 414	54 372	19 042	35%	136 276
Waste management		130 764	151 336	132 763	7 748	64 297	49 378	14 919	30%	132 763
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 202 352	2 388 783	2 397 744	155 148	996 733	881 216	115 516	13%	2 397 744
Expenditure - Functional										
<i>Governance and administration</i>		279 354	362 614	362 805	7 404	84 442	126 014	(41 572)	-33%	362 805
Executive and council		39 253	42 363	42 613	207	6 973	15 814	(8 841)	-56%	42 613
Finance and administration		226 666	314 447	314 388	7 006	75 794	108 105	(32 311)	-30%	314 388
Internal audit		13 434	5 804	5 804	192	1 675	2 095	(420)	-20%	5 804
<i>Community and public safety</i>		482 675	433 048	432 221	14 379	106 518	130 697	(24 178)	-18%	432 221
Community and social services		43 151	52 702	52 702	1 744	14 052	20 061	(6 009)	-30%	52 702
Sport and recreation		55 283	81 085	80 105	1 521	14 922	28 423	(13 500)	-47%	80 105
Public safety		345 733	268 165	268 318	10 504	68 985	71 398	(2 413)	-3%	268 318
Housing		38 508	31 096	31 096	610	8 559	10 814	(2 256)	-21%	31 096
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		156 428	220 371	220 548	4 820	44 026	78 614	(34 588)	-44%	220 548
Planning and development		74 847	98 596	98 446	949	21 244	33 546	(12 302)	-37%	98 446
Road transport		65 219	103 690	103 190	3 046	18 680	39 270	(20 590)	-52%	103 190
Environmental protection		16 362	18 085	18 912	825	4 102	5 798	(1 696)	-29%	18 912
<i>Trading services</i>		1 035 174	1 242 315	1 244 048	73 898	411 596	403 042	8 554	2%	1 244 048
Energy sources		649 872	768 674	768 840	49 423	278 281	258 064	20 217	8%	768 840
Water management		140 084	146 032	142 302	4 757	39 845	40 934	(1 088)	-3%	142 302
Waste water management		171 976	176 993	182 558	8 764	52 531	66 591	(14 060)	-21%	182 558
Waste management		73 241	150 616	150 349	10 954	40 939	37 453	3 486	9%	150 349
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 953 631	2 258 349	2 259 623	100 500	646 583	738 367	(91 784)	-12%	2 259 623
Surplus/ (Deficit) for the year		248 721	130 434	138 121	54 648	350 150	142 850	207 300	145%	138 121

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

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

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	550	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	26 547	1 990	8 211	10 323	(2 112)	-20,5%	26 547
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 599 770	113 858	642 971	508 284	134 687	26,5%	1 599 770
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	169 116	2 587	43 731	53 317	(9 586)	-18,0%	169 116
Vote 5 - CORPORATE SERVICES		11 557	10 179	10 219	572	3 364	3 293	71	2,2%	10 219
Vote 6 - FINANCIAL SERVICES		573 229	597 514	592 091	36 141	298 456	305 999	(7 544)	-2,5%	592 091
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 202 352	2 388 783	2 397 744	155 148	996 733	881 216	115 516	13,1%	2 397 744
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	25 844	17 841	17 841	320	4 988	6 402	(1 414)	-22,1%	17 841
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 814	93 403	93 403	1 407	25 632	34 133	(8 501)	-24,9%	93 403
Vote 3 - INFRASTRUCTURE SERVICES		1 160 770	1 366 656	1 367 889	76 950	440 980	446 799	(5 819)	-1,3%	1 367 889
Vote 4 - COMMUNITY AND PROTECTION SERVICES		429 596	422 903	422 903	14 557	90 703	129 811	(39 108)	-30,1%	422 903
Vote 5 - CORPORATE SERVICES		165 702	234 757	234 797	2 699	49 376	71 897	(22 521)	-31,3%	234 797
Vote 6 - FINANCIAL SERVICES		92 906	122 789	122 789	4 462	34 799	49 325	(14 526)	-29,4%	122 789
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 953 631	2 258 349	2 259 623	100 395	646 478	738 367	(91 889)	-12,4%	2 259 623
Surplus/ (Deficit) for the year	2	248 721	130 434	138 121	54 753	350 255	142 850	207 405	145,2%	138 121

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

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

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue		1 287 586	1 435 565	1 435 565	107 269	601 810	492 170	109 640	22%	1 435 565
Service charges - Electricity		779 984	913 669	913 669	67 883	383 702	292 822	90 880	31%	913 669
Service charges - Water		162 138	185 622	185 622	13 015	59 840	67 215	(7 375)	-11%	185 622
Service charges - Waste Water Management		106 739	108 647	108 647	9 250	49 349	46 224	3 125	7%	108 647
Service charges - Waste management		89 837	107 654	107 654	7 282	45 222	42 938	2 284	5%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 190	2 306	9 463	8 979	484	5%	22 190
Agency services		3 438	3 358	3 358	427	1 535	1 299	236	18%	3 358
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 467	15 413	15 413	1 758	8 549	5 547	3 002	54%	15 413
Interest earned from Current and Non Current Assets		42 250	41 193	41 193	923	19 971	17 164	2 807	16%	41 193
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 373	10 604	10 604	663	3 659	3 822	(164)	-4%	10 604
Licence and permits		8 408	7 872	7 872	903	3 481	3 528	(47)	-1%	7 872
Operational Revenue		44 254	19 346	19 346	2 858	17 038	2 631	14 407	548%	19 346
Non-Exchange Revenue		814 431	849 362	849 136	34 850	363 921	383 521	(19 600)	-5%	849 136
Property rates		452 019	473 589	473 589	34 066	244 021	254 575	(10 554)	-4%	473 589
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		146 658	131 570	131 570	156	32 410	42 482	(10 072)	-24%	131 570
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		211 107	240 911	240 684	258	85 749	85 184	565	1%	240 684
Interest		3 418	3 293	3 293	367	1 739	1 280	459	36%	3 293
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 084	-	-	-	-	-	-	-	-
Other Gains		145	-	-	3	3	-	3	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 102 017	2 284 927	2 284 701	142 119	965 732	875 692	90 040	10%	2 284 701
Expenditure By Type										
Employee related costs		542 779	617 694	618 622	-	141 273	264 525	(123 252)	-47%	618 622
Remuneration of councillors		22 765	22 097	22 097	-	3 538	9 207	(5 669)	-62%	22 097
Bulk purchases - electricity		521 012	636 393	636 393	45 449	240 004	215 010	24 995	12%	636 393
Inventory consumed		87 162	100 449	97 796	10 788	31 904	19 722	12 182	62%	97 796
Debt Impairment		75 205	16 684	16 684	-	-	-	-	-	16 684
Depreciation and amortisation		233 295	220 283	220 283	585	82 656	90 802	(8 146)	-9%	220 283
Interest		59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Contracted services		228 438	288 868	291 190	29 035	78 288	65 863	12 425	19%	291 190
Transfers and subsidies		17 758	20 636	19 799	502	10 546	8 773	1 773	20%	19 799
Irrecoverable debts written off		91 946	94 958	94 958	2	28	355	(328)	-92%	94 958
Operational costs		71 085	180 599	182 113	14 140	58 345	53 409	4 936	9%	182 113
Losses on Disposal of Assets		1 723	-	-	-	-	-	-	-	-
Other Losses		534	-	-	-	-	-	-	-	-
Total Expenditure		1 953 631	2 258 349	2 259 623	100 500	646 583	738 367	(91 784)	-12%	2 259 623
Surplus/(Deficit)		148 386	26 578	25 078	41 619	319 149	137 325	181 824	0	25 078
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	113 042	13 029	31 001	5 525	25 477	0	113 042
Transfers and subsidies - capital (in-kind)		23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		248 721	130 434	138 121	54 648	350 150	142 850			138 121
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		248 721	130 434	138 121	54 648	350 150	142 850			138 121
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		248 721	130 434	138 121	54 648	350 150	142 850			138 121
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		248 721	130 434	138 121	54 648	350 150	142 850			138 121

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

3. Operating Revenue

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

Operating Revenue by Source:

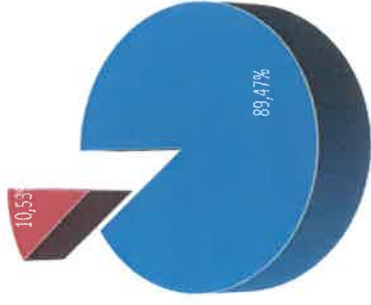
R thousand	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Exchange Revenue										
Service charges - Electricity	913 669 187	913 669 187	383 702 172	292 822 192	-90 879 980	-31%	46 960 999	67 882 674	-20 921 675	-44,55%
Service charges - Water	185 621 843	185 621 843	59 840 355	67 214 962	7 374 607	11%	15 028 159	13 015 450	2 012 709	13,39%
Service charges - Waste Water Management	108 646 667	108 646 667	49 349 394	46 224 433	-3 124 961	-7%	8 570 229	9 250 382	-680 153	-7,94%
Service charges - Waste Management	107 653 574	107 653 574	45 221 846	42 938 359	-2 283 487	-5%	7 331 962	7 281 939	50 043	0,68%
Sale of Goods and Rendering of Services	22 189 670	22 189 670	9 462 836	8 978 901	-483 935	-5%	2 596 028	2 306 132	289 896	11,17%
Agency services	3 357 697	3 357 697	1 534 837	1 299 103	-235 734	-18%	239 934	427 418	-187 484	-78,14%
Interest earned from Receivables	15 412 628	15 412 628	8 549 147	5 547 063	-3 002 084	-54%	1 225 817	1 758 237	-532 420	-43,43%
Interest earned from Current and Non Current Assets	41 192 661	41 192 661	19 970 988	17 163 610	-2 807 378	-16%	3 432 722	923 361	2 509 361	73,10%
Rental from Fixed Assets	10 603 901	10 603 901	3 658 883	3 822 465	163 583	4%	2 088 533	662 568	1 425 965	68,28%
Licence and permits	7 871 599	7 871 599	3 481 252	3 527 990	46 738	1%	1 048 109	903 446	144 663	13,80%
Operational Revenue	19 345 609	19 345 609	17 038 343	2 631 314	-14 407 029	-548%	451 945	2 857 873	-2 406 028	-532,48%
Non-Exchange Revenue										
Property rates	473 568 918	473 568 918	244 020 944	254 575 413	10 554 469	4%	30 625 249	34 066 152	-3 440 903	-11,24%
Surcharges and Taxes	-	-	-	-	-	0%	-	-	-	0,00%
Fines, penalties and forfeits	131 570 078	131 570 078	32 410 059	42 482 493	10 072 434	24%	6 272 382	156 251	6 116 131	97,51%
Licences or permits	-	-	-	-	-	0%	-	-	-	0,00%
Transfer and subsidies - Operational	240 910 500	240 684 265	85 748 782	85 183 835	-564 947	-1%	16 701 624	258 000	16 443 624	98,46%
Interest	3 292 796	3 292 796	1 738 800	1 279 688	-459 112	-36%	310 611	366 509	-55 898	-18,00%
Other Gains	-	-	2 874,81	-	-2 874,81	0%	-	2 874,81	-2 874,81	0,00%
Total Revenue (excluding capital transfers and contributions)	2 284 927 328	2 284 701 093	965 731 513	875 691 821	-90 039 691,65	-10%	142 884 223	142 119 267	764 956	0,54%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

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

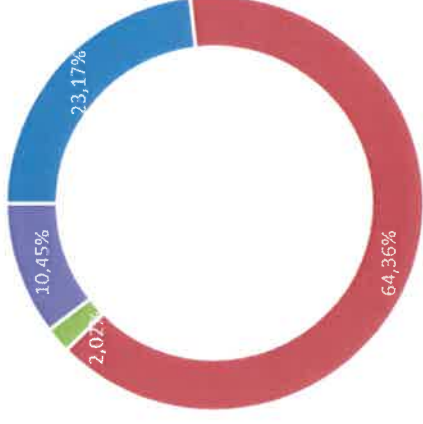
Own revenue consists mainly of service charges at 64.36% per cent of the R1 315 591 271 own revenue budget.

Funding of the operating budget



■ Own Revenue ■ Grants

Composition of own revenue



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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an underperformance of R10 554 469 for property rates when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

3.2 Service charges - electricity revenue

The municipality has billed R90 879 980 more electricity charges than initially anticipated. The largest overperformance relates to the Time of Use Tariffs (R19 857 389) and Domestic High prepaid (R65 625 062). The overperformance is due to reduced loadshedding stages which directly impacts the usage in comparison with the prior financial years.

3.3 Service charges - water revenue

The municipality has billed R7 374 607 less water charges than initially anticipated. The largest underperformance was noted for the sale of conventional water (R7 530 792). This decline in billings is a result of a decrease in consumption than initially anticipated.

3.4 Service charges - Waste Water Management

The municipality has billed R3 124 961 more waste-water charges than initially anticipated. The largest overperformance was noted for the sale of sanitation charges (R1 783 273) and Industrial wastewater (R1 047 033). This incline in billings is a result of an increase in usage than initially anticipated.

3.5 Operational Revenue

The municipality has noted an overperformance of R14 407 208 than initially anticipated. The items that attributed to the overperformance are as follows:

3.5.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

The municipality noted an overperformance of R14 407 029 for Development charges. This is a result of more payments being received from developments carried out by the municipality than initially anticipated.

3.6 Fines, penalties, and forfeits

The municipality has noted an underperformance of R10 072 434 than initially anticipated. The recognition of traffic fines in terms of interpretation generally recognised accounting practice (iGRAP) 1 is done monthly, including the journal processed on the financial system.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

4. Operating Expenditure

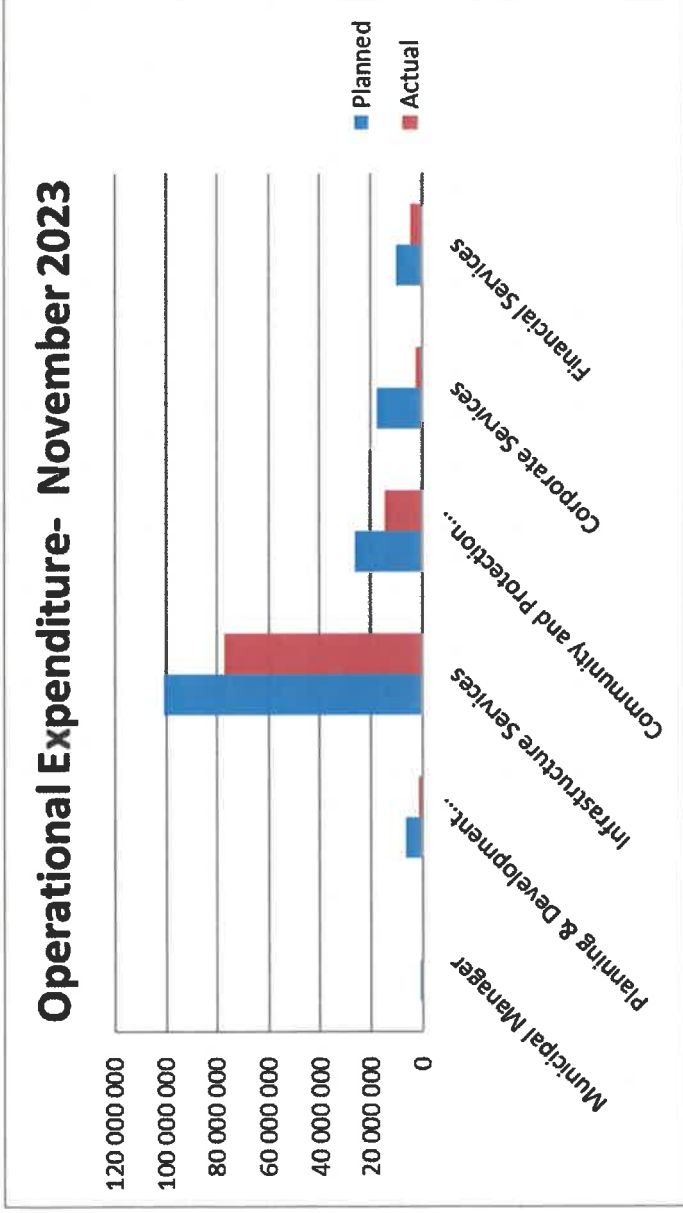
The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 November 2023.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		November 2023		November Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17,841,031	17,841,031	6,401,950	4,988,239	1,070,141	320,500	(749,641)	-70%
Planning & Development Services	93,402,566	93,402,566	34,132,832	25,631,762	6,741,529	1,406,996	(5,334,533)	-79%
Infrastructure Services	1,366,656,493	1,367,889,493	446,799,280	440,980,045	101,053,079	76,949,547	(24,103,532)	-24%
Community and Protection Services	422,902,773	422,902,773	129,810,939	90,702,888	25,929,741	14,556,976	(11,372,765)	-44%
Corporate Services	234,756,698	234,756,698	71,896,662	49,375,675	17,417,293	2,698,947	(14,718,346)	-85%
Financial Services	122,789,307	122,789,307	49,325,112	34,799,150	10,329,175	4,462,336	(5,866,839)	-57%
TOTALS	2,258,348,868	2,259,581,868	738,366,775	646,477,760	162,540,958	100,395,301	(62,145,657)	-38%

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

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R34 132 832 of the amended budget. The year- to- date actual expenditure incurred amounted to R25 631 762 which resulted in an underperformance of R8 501 070. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R512 395 of the amended budget. No expenditure has been incurred to date. The user department indicated that the bid for the small, medium, and micro enterprises has been advertised and closed on the 22nd of November 2023 and they are currently finalising the technical report. The compilation of Economic Intelligence Report (BER) has been completed and will serve at the bid adjudication committee.

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

The user department planned to spend R88 995 of the amended budget. The year-to-date expenditure incurred amounted to R59 210. The user department indicated that they are utilising an existing formal quotation for the grass cutting services and they envisage that funds will be utilised prior to the end of the financial year.

4.1.3 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Audit Committee

The user department planned to spend R133 455 of the amended budget. The year-to-date expenditure incurred amounted to R114 471. The user department indicated that the underspending is as a result that there was no meeting scheduled for the municipal planning tribunal for the current reporting month and therefore no expenditure incurred.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R446 799 280 of the amended budget. The year-to-date actual expenditure incurred amounted to R440 980 045 which resulted in an underperformance of R5 819 235. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R3 934 896 of the amended budget. The year-to-date expenditure incurred amounted to R1 481 693. Orders to the amount of R1 891 450 have been loaded onto the financial system. The user department indicated that they are awaiting payment of work that has already been completed, additional funds will be requested during the mid-year budget as the current budget is insufficient.

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

The user department planned to spend R5 227 933 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 266 448. Orders to the amount of R2 495 756 have been loaded onto the financial system.

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

The user department planned to spend R4 345 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that an amendment to the total project balance will be done.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R129 810 939 of the amended budget. The year-to-date actual expenditure incurred amounted to R90 702 888 which resulted in an underperformance of R39 108 051. The items that attributed to the underperformance are as follows:

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

The user department planned to spend R1 613 702 of the amended budget. The year-to-date actual expenditure incurred amounted to R281 569. Orders to the amount of R1 990 431 have been loaded onto the financial system. The user department indicated that

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

expenditure is dependent on the frequency of incidents and due to limited storage space to store fire kits, they are not procured in bulk.

4.3.2 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management (Community development)

The user department planned to spend R116 664 of the amended budget. No expenditure has been incurred to date. The user department indicated that the budget relates to the appointment of a consultant to draw up specifications for economic development capital project. The capital budget, is however, insufficient, and additional funds have been requested for the 2024/2025 financial year. The funds will then be utilised at a later stage to ensure that the appointment of a consultant will be in line with the commencement of the capital project.

4.3.3 Expenditure: Contracted Services: Contractors: Plants, Flowers, and Other Decorations

The user department planned to spend R392 990 of the amended budget. The year- to- date actual expenditure incurred amounted to R289 830. Orders to the amount of R149 334 have been loaded onto the financial system. The user department indicated that not all the upgrades have been carried out in the current month of reporting and they will commence with those at a later stage.

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

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

4.4 Corporate Services

The Corporate Services directorate planned to spend R71 896 662 of the amended budget. The year-to-date actual expenditure incurred amounted to R49 375 675 which resulted in an underperformance of R22 520 987. The items that attributed to the underperformance are as follows:

4.4.1 Expenditure: Operational Cost: Communication: Telephone, Fax, Telegraph and Telex

The user department planned to spend R1 084 984 of the amended budget. The year-to-date actual expenditure incurred amounted to R991 875. The user department indicated that they have been trying to find ways to save on the costs hence expenditure is slightly lower

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

than anticipated. An increase in expenditure is however expected due to the linking of telephones for employee operational requirements.

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

The user department planned to spend R12 229 085 of the amended budget. The year-to-date actual expenditure incurred amounted to R11 238 542. The user department indicated that the licenses will be renewed and paid before the end of June 2024.

4.4.3 Expenditure: Operational Cost: Skills Development Fund Levy

The user department planned to spend R2 042 031 of the amended budget. No expenditure has been incurred to date. The expenditure is in direct correlation with employee related costs and the municipality is currently experiencing technical issues with regards to the integration of the employee related costs on the financial system, the salaries for October and November have not yet been integrated hence the underperformance.

4.5 Financial Services

The Financial Services directorate planned to spend R49 325 112 of the amended budget. The year-to-date actual expenditure incurred amounted to R34 799 150 which resulted in an underperformance of R14 525 962. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

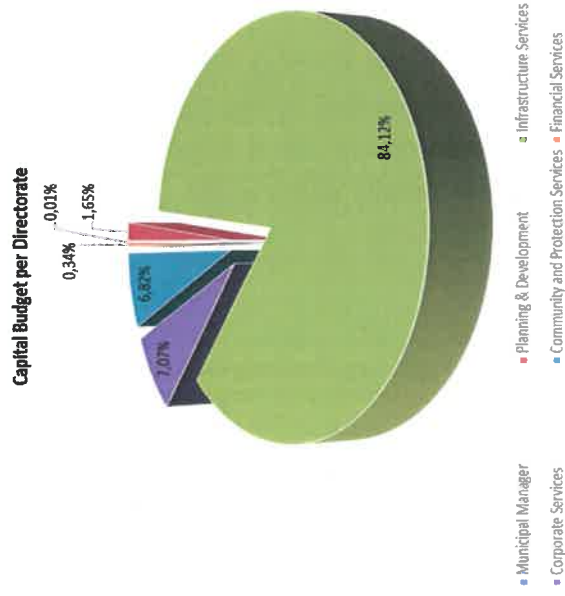
The user department planned to spend R7 506 269 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 888 213. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid and the amount as less than initially anticipated.

5 Capital Expenditure

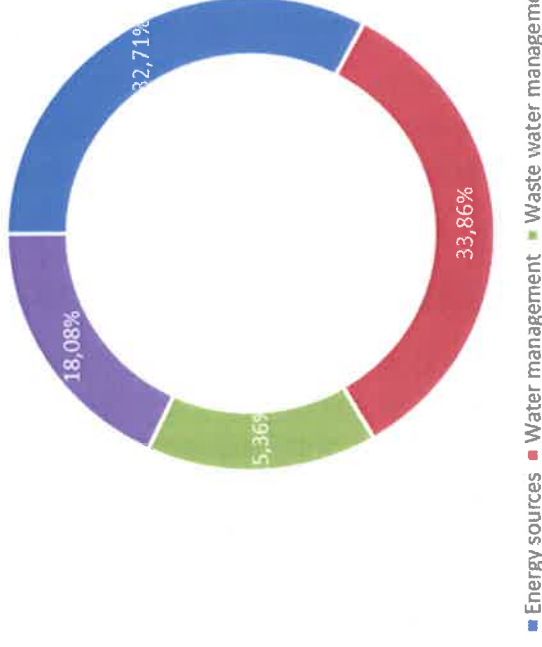
Stellenbosch municipality vested most of the 2023/24 capital budget in trading services (346 023 363 or 61.57 per cent of the R561 998 374 capital budget) which is needed to ensure effective service delivery.

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

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

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

Directorate	Adjusted Budget	Capital Expenditure						Balance Budget - (Actual + Comm + Prov)	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional					
Municipal Manager	40 000	36 856	31 589	5 709	-	37 298	2 702	78,97%	93,25%	93,25%	
Planning & Development	9 245 897	1 636 375	923 368	450 562	40 478	1 414 408	7 831 489	9,99%	14,86%	15,30%	
Infrastructure Services	472 752 590	159 961 909	71 959 029	146 499 596	4 296 195	222 754 819	249 997 771	15,22%	46,21%	47,12%	
Corporate Services	39 733 166	10 300 752	7 423 420	6 649 202	4 175 579	18 248 200	21 484 966	18,68%	35,42%	45,93%	
Community and Protection Services	38 307 873	9 109 517	3 602 223	7 176 859	856 515	11 635 597	26 672 276	9,40%	28,14%	30,37%	
Financial Services	1 918 848	1 261 988	4 131	1 719 336	-74 507	1 648 960	269 888	0,22%	89,82%	85,93%	
TOTALS	561 998 374	182 307 397	83 943 760	162 501 264	9 294 259	255 739 283	306 259 091	14,94%	43,85%	45,51%	

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

Table C5: Monthly Budget Statement – Capital Expenditure

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

WC024 Stellenbosch - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M05 November

Vote Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	3	32	37	(5)	-14%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	8 013	208	902	1 526	(624)	-41%	8 013
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	468 453	24 476	72 388	158 072	(85 683)	-54%	468 453
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	28 550	2 690	3 291	7 013	(3 722)	-53%	28 550
Vote 5 - CORPORATE SERVICES		30 209	30 201	35 101	2 296	6 453	9 232	(2 778)	-30%	35 101
Vote 6 - FINANCIAL SERVICES		571	250	1 419	-	4	1 262	(1 258)	-100%	1 419
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	319 271	490 930	541 576	29 673	83 071	177 142	(94 071)	-53%	541 576
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	1 233	4	21	110	(89)	-81%	1 233
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	4 300	-	(429)	1 890	(2 319)	-123%	4 300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	9 757	298	311	2 097	(1 786)	-85%	9 757
Vote 5 - CORPORATE SERVICES		569	3 700	4 633	-	970	1 069	(99)	-9%	4 633
Vote 6 - FINANCIAL SERVICES		-	500	500	-	-	-	-	-	500
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2 718	13 870	20 423	302	873	5 166	(4 293)	-83%	20 423
Total Capital Expenditure	3	321 989	504 800	561 998	29 975	83 944	182 307	(98 364)	-54%	561 998
Capital Expenditure - Functional Classification										
Governance and administration		31 388	34 691	41 692	2 299	7 459	11 600	(4 140)	-36%	41 692
Executive and council		39	40	40	3	32	37	(5)	-14%	40
Finance and administration		31 348	34 651	41 652	2 296	7 428	11 563	(4 135)	-36%	41 652
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 395	28 606	42 123	3 081	3 880	8 952	(5 072)	-57%	42 123
Community and social services		2 323	7 285	13 658	2 050	2 179	289	1 890	654%	13 658
Sport and recreation		4 620	6 461	9 858	752	787	5 962	(5 175)	-87%	9 858
Public safety		1 638	6 966	10 523	70	290	1 495	(1 205)	-81%	10 523
Housing		6 815	7 894	8 083	208	625	1 206	(582)	-48%	8 083
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 737	95 480	109 632	2 559	10 304	25 540	(15 236)	-60%	109 632
Planning and development		13 953	19 800	23 045	1 271	3 694	7 790	(4 096)	-53%	23 045
Road transport		58 013	73 080	83 649	1 173	6 263	16 831	(10 568)	-83%	83 649
Environmental protection		6 772	2 600	2 938	115	347	919	(572)	-62%	2 938
Trading services		196 469	346 023	368 551	22 036	62 300	136 216	(73 916)	-54%	368 551
Energy sources		73 934	113 188	119 582	8 861	23 454	41 920	(18 466)	-44%	119 582
Water management		73 907	117 150	126 087	6 493	19 731	48 019	(28 287)	-59%	126 087
Waste water management		40 101	53 140	56 230	10	3 934	4 590	(656)	-14%	56 230
Waste management		8 527	62 545	66 651	6 672	15 180	41 687	(26 507)	-84%	66 651
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	321 989	504 800	561 998	29 975	83 944	182 307	(98 364)	-54%	561 998
Funded by:										
National Government		91 031	79 190	76 440	11 909	27 681	39 848	(12 167)	-31%	76 440
Provincial Government		8 543	24 666	36 603	1 079	3 280	6 559	(3 279)	-50%	36 603
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		17 178	24 118	27 846	1 673	2 522	6 662	(4 140)	-62%	27 846
Transfers recognised - capital		116 751	127 974	140 888	14 661	33 482	53 070	(19 587)	-37%	140 888
Borrowing	6	84 534	200 000	210 901	9 088	26 364	85 861	(59 497)	-69%	210 901
Internally generated funds		120 704	176 826	210 209	6 228	24 098	43 377	(19 279)	-44%	210 209
Total Capital Funding	7	321 989	504 800	561 998	29 975	83 944	182 307	(98 364)	-54%	561 998

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 R1 636 375 of the amended budget. The year-to-date actual expenditure incurred amounted to R923 368. This resulted in an underperformance of R713 007. The projects that attributed to the underperformance are as follows:

5.1.1 Erf 7001 Cloetesville (380) FLISP

The user department planned to spend R558 819 of the amended budget. The year-to-date actual expenditure incurred amounted to R278 413. The user department indicated that they require a reduction in the mid-year adjustment budget due to the approved tender **coming in below** the anticipated amount. The pre-planning land-use application has been submitted.

5.1.2 Erven 81/2 and 82/9, Stellenbosch

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

5.1.3 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R350 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R278 413. The user department indicated that the site is operational, and the fencing has been completed. They handover and opening of the site will take place in the new calendar year for the use of the facilities and allocation of tenants.

5.1.4 Housing Projects (Social housing planning)

The user department planned to spend R100 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a tender to appoint a service provider for the roll-out of the social housing projects has been submitted to serve at the bid specifications committee.

5.2 Community and Protection Services

The Directorate planned to spend R9 109 517 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 602 223. This resulted in an underperformance of R5 507 294. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R3 561 030 of the amended budget. The year-to-date actual expenditure incurred amounted to R539 648. Orders to the amount of R784 171 have been loaded onto the financial system. The user department indicated that the tender for the appointment of a consultant will serve at the bid adjudication committee.

5.2.2 Botmaskop: Security Fencing

The user department planned to spend R768 843 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R218 921 have been loaded onto the financial system. The user department indicated that the project has been completed and a final invoice will be submitted for payment. The funds will be moved to supplement a shortfall on another project in the budget.

5.2.3 Install and Upgrade CCTV/ LPR Cameras In WC024

The user department planned to spend R555 727 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the procurement of cameras has been drafted and will be submitted.

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

The user department planned to spend R764 394 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 730. The user department indicated that the tenders for biometrics and intrusions have been submitted and will serve at the bid specifications committee.

5.2.5 Installation of Boreholes

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

5.2.6 Jonkershoek Picnic Site upgrades

The user department planned to spend R599 905 of the amended budget. No expenditure has been incurred to date. The user department indicated that a service provider has been appointed.

5.3 Infrastructure Services

The Directorate planned to spend R159 961 909 of the amended budget. The year-to-date actual expenditure incurred amounted to R71 959 029. This resulted in an underperformance of R88 002 880. The projects that attributed to the underperformance are as follows:

5.3.1 Bien don 66/11kV substation new

The user department planned to spend R6 258 405 of the amended budget. The year-to-date actual expenditure incurred amounted to R233 265. Orders to the amount of R1 875 166 have been loaded onto the financial system. The user department indicated that the tender document was submitted on the 24th of November 2023. The Hot water Load control tender has been evaluated and no offers were received for the supply of the required hardware.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R30 356 921 of the amended budget. The year-to-date actual expenditure incurred amounted to R14 881 912. Orders to the amount of R32 533 659 have been loaded onto the financial system. The user department indicated that the project is currently in progress and 15% of the work has been completed, however, construction has been delayed by three weeks due to rainy weather. They are awaiting an invoice for the work that has been completed amounting to R11 million.

5.3.3 Landfill Gas To Energy

The user department planned to spend R10 445 763 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R3 034 886 have been loaded onto the financial system. The user department indicated that a tender was advertised and will serve at the bid evaluation committee for the appointment of a contractor.

5.3.4 Laterra Substation

The user department planned to spend R15 895 397 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 830 079. Orders to the amount of R13 843 576 have been loaded onto the financial system. The user department indicated that the project is currently underway and that an invoice has been submitted for payment.

5.3.5 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R31 939 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 669 445. Orders to the amount of R14 119 186 have been loaded onto the financial system. The user department indicated that Phase 1 is currently under construction. A consultant has been appointed and is currently busy with the completion of the tender documents for the appointment of a contractor for the construction of the second phase envisaged to commence in the 2024/2025 financial year.

5.3.6 Alternative Energy

The user department planned to spend R3 018 307 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 418 530. Orders to the amount of R2 447 520 have been loaded onto the financial system. The user department indicated that a contractor has been appointed but progress has been delayed due to informal structures still in the way of Portion 2. Informal settlements need to relocate 22 families, which drastically slows expenditure as the contractor only has access to part of the construction site.

5.3.7 Bulk Water Supply Klapmuts

The user department planned to spend R1 250 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a contractor has been appointed and is expected to commence in January 2024, they anticipate that the project will take four months to complete.

5.3.8 Adhoc Reconstruction of Roads (WC024)

The user department planned to spend R2 000 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the internal assessments and planning have been completed and they envisage road resealing to commence in February 2024.

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

The user department planned to spend R1 658 617 of the amended budget. The year-to-date actual expenditure incurred amounted to R252 188. Orders to the amount of R3 546 842 have been loaded onto the financial system. The user department indicated that a consultant will be appointed on the consultancy tender for the as-built information required for the completion of the detailed design. The tender closed on the 14th of September 2023 and will serve at the bid evaluation and adjudication committees.

5.4 Corporate Services

The Directorate planned to spend R10 300 752 of the amended budget. The year-to-date actual expenditure incurred amounted to R7 423 420. This resulted in an underperformance of R2 877 332. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Improvement: General

The user department planned to spend R3 307 209 of the amended budget. The year-to-date actual expenditure incurred amounted to R871 545. Orders to the amount of R2 004 289 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site.

5.4.2 Structural Upgrade: Heritage Building

The user department planned to spend R3 117 855 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 101 243. Orders to the amount of R5 436 473 have been loaded onto the financial system. The user department indicated that the project is a multi-year project, and they envisage completion to be in the 2023/2024 financial year.

5.4.3 Server Storage expansion and upgrades

The user department planned to spend R2 749 677 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender for the project is currently in place, and they will commence with spending.

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2023/24										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 Dye-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	13 620	3 055	1 876	133 149	-	-	-	-	151 699	133 149	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	37 167	4 696	4 297	51 545	-	-	-	-	97 906	51 545	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 124	1 016	1 212	40 053	-	-	-	-	58 406	40 053	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 510	901	719	35 199	-	-	-	-	43 330	35 199	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 419	1 001	960	45 949	-	-	-	-	53 369	45 949	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	538	225	249	13 616	-	-	-	-	14 628	13 616	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	349	32	74	13 993	-	-	-	-	14 448	13 993	-	-
Total By Income Source	2000	80 727	11 125	9 417	333 905	-	-	-	-	434 774	333 905	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 063	324	94	2 198	-	-	-	-	5 679	2 198	-	-
Commercial	2300	18 227	4 103	4 061	54 219	-	-	-	-	80 631	54 219	-	-
Households	2400	52 817	5 995	4 855	248 816	-	-	-	-	312 484	248 816	-	-
Other	2500	6 619	703	366	28 272	-	-	-	-	35 961	28 272	-	-
Total By Customer Group	2600	80 727	11 125	9 417	333 905	-	-	-	-	434 774	333 905	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	10 864	-	-	-	-	-	-	-	10 864
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	15 466	-	-	-	-	-	-	-	15 466
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	26 329	-	-	-	-	-	-	-	26 329

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

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

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months	Yrs/Months												
R thousands															
Municipality															
A#9415		CALL ACCO		Deposits - Bank	No	Yes	8,40%	No	No	12/10/2024	100 696	737		-	101 433
N#028		1Y		Deposits - Bank	No	Yes	9,05%	No	No	13/10/2023	0	-		-	0
N#030		1Y		Deposits - Bank	No	Yes	9,54%	No	No	15/03/2024	106 012	784		-	106 796
A#3316		4M		Deposits - Bank (03)		Yes	8,55%	No	No	16/07/2023	(0)	-		-	(0)
A#0741		3M		Deposits - Bank (03)		Yes	8,55%	No	No	19/07/2023	0	-		-	0
N#031		1Y		Deposits - Bank (03)		Yes	10,30%	No	No	11/07/2024	108 845	893		-	109 738
A#1722		6M		Deposits - Bank (03)		Yes	9,78%	No	No	11/12/2023	97 380	760		-	98 140
F#5420		3M		Deposits - Bank (03)		Yes	9,00%	No	No	17/01/2024	120 385	888		-	121 272
-		-									-	-		-	-
-		-									-	-		-	-
Municipality sub-total											533 318	4 061			537 379
TOTAL INVESTMENTS AND INTEREST	2										533 318	4 061			537 379

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

8 Borrowings

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

9 Allocations and grant receipts and expenditure

	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2023/24 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
OPERATING & CAPITAL GRANTS											
Unconditional Grant/Equitable Share	200 841 000	-	200 841 000	-	83 694 000	49 174 997	9 508 312	-	34 509 003	58,76%	24,48%
Grand Total (Unconditional Grants)	200 841 000	-	200 841 000	-	83 694 000	49 174 997	9 508 312	-	34 509 003	58,76%	24,48%
EPWP Integrated Grant for Municipalities	4 786 000	1 180 759	5 966 759	-	3 350 000	608 943	-	2 153 000	2 741 057	13,44%	10,21%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	85 374	-	-	1 464 626	5,51%	5,51%
Integrated National Electrification Programme (Municipal) Grant	22 750 000	8 030 315	30 780 315	-	15 350 000	7 185 923	3 758 368	9 350 000	8 164 077	30,73%	23,35%
Integrated Urban Development Grant	59 410 000	-	59 410 000	-	24 000 000	20 494 946	8 150 611	-	3 505 054	85,40%	34,50%
Community Development Workers Operational Support Grant	38 000	-	38 000	-	-	-	-	-	-	0,00%	0,00%
Community Library Service Grant	11 252 000	7 306 493	18 558 493	-	7 502 000	1 053 345	-	3 751 000	6 448 655	7,11%	5,68%
Human Settlements Development Grant	22 413 000	1 422 506	23 835 506	-	-	617 765	208 300	-	617 785	43,43%	2,59%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	18 633 000	-	18 633 000	6 364 601	-	2 383 335	870 487	-	2 383 335	0,00%	12,79%
Title Deeds Restoration Grant	1 503 000	-	1 503 000	-	-	177 100	-	-	177 100	0,00%	11,78%
Municipal Accreditation and Capacity Building Grant	245 000	40 766	245 000	-	-	19 120	-	-	19 120	0,00%	7,80%
Financial Management Capacity Building Grant	-	40 766	40 766	-	-	-	-	-	-	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000	-	345 000	450 000	-	-	-	-	-	0,00%	0,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	1 000 000	-	1 000 000	-	-	-	-	-	-	0,00%	0,00%
Cape Winelands District Grant	-	600 000	600 000	-	-	278 413	-	-	278 413	0,00%	0,00%
Western Cape Municipal Energy Resilience Grant (WC MER Grant)	-	-	-	-	-	-	-	-	-	0,00%	0,00%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-	6 175 000	6 175 000	-	-	-	-	-	-	0,00%	0,00%
Khaya Lam Free Market Foundation	-	102 000	102 000	-	-	-	-	-	-	0,00%	0,00%
Grand total (Conditional Grants)	143 925 000	24 757 238	168 682 238	6 814 601	51 752 000	32 904 285	12 987 766	15 254 000	18 947 715	43,01%	18,87%

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 OCTOBER 2023

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

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		186 112	207 177	206 910	2 153	88 584	1 976	86 608	4383,4%	6 069
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	-	83 684	-	83 684		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 519	2 153	3 350	1 883	1 467	77,9%	4 519
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	93	1 457	1568,2%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	1 238	(1 238)	-100,0%	2 971
Provincial Government:		23 039	30 763	30 763	3 751	7 746	12 700	(4 954)	-39,0%	30 763
Library Services: Conditional Grant		14 112	11 252	11 252	3 751	7 502	4 688	2 814	60,0%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-		245
Title Deeds Restoration Grant		-	1 503	1 503	-	-	626	(626)	-100,0%	1 503
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	144	(144)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	-	0	-	0		38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	244	-	244		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	7 242	(7 242)	-100,0%	17 380
District Municipality:		615	-	-	-	-	-	-		-
Cape Winelands District Grant		500	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		2 365	-	-	337	564	-	564		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		2 365	-	-	337	564	-	564		-
Total Operating Transfers and Grants	5	212 132	237 940	237 673	6 241	96 894	14 676	82 218	560,2%	36 832
Capital Transfers and Grants										
National Government:		90 810	79 190	76 440	9 350	39 350	28 516	10 834	38,0%	76 440
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	20 000	9 350	15 350	5 000	10 350	207,0%	20 000
Metro Informal Settlements Partnership Grant		62 460	56 440	56 440	-	24 000	23 516	484	2,1%	56 440
Integrated Urban Development Grant		-	-	-	-	-	-	-		-
Provincial Government:		10 895	24 666	24 666	-	-	10 277	(10 277)	-100,0%	24 666
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	5 033	5 033	-	-	2 097	(2 097)	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	18 633	-	-	7 764	(7 764)	-100,0%	18 633
RSEP/ VPUU		-	1 000	1 000	-	-	417	(417)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	101 704	103 856	101 106	9 350	39 350	38 794	556	1,4%	101 106
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	313 836	341 796	338 779	15 591	136 244	53 470	82 774	154,8%	137 938

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

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

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

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		188 219	210 148	210 148	9 508	49 868	(2 012)	51 880	-323,6%	(9 039)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	9 508	49 173	-	49 173		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 786	-	609	(1 920)	2 529	-131,7%	(4 519)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	85	(93)	178	-191,9%	(1 550)
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	-	-		(2 971)
Provincial Government:		20 424	30 763	30 763	-	1 250	(2 728)	3 978	-145,8%	(30 804)
Library Services: Conditional Grant		10 628	11 252	11 252	-	1 053	(2 609)	3 662	-140,4%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	-	19	(118)	138	-116,1%	(245)
Title Deeds Restoration Grant		-	1 503	1 503	-	177	-	177		(1 503)
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	-	-		(345)
Financial Management Capability Building Grant		319	-	-	-	-	-	-		(41)
Community Development Workers Operational Support Grant		38	38	38	-	-	(1)	1	-100,0%	(38)
Financial Management Support Building Grant		550	-	-	-	-	-	-		-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	-	-		(17 380)
District Municipality:		599	-	-	-	-	-	-		-
Cape Winelands District Grant		484	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		103	-	-	3	26	-	26		-
Private Enterprises		103	-	-	3	26	-	26		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		209 346	240 911	240 911	9 511	51 143	(4 741)	55 884	-1178,8%	(39 843)
Capital expenditure of Transfers and Grants										
National Government:		91 162	79 190	79 190	11 909	27 681	(3 428)	31 108	-907,6%	(76 440)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	22 750	3 758	7 186	(3 428)	10 613	-309,7%	(20 000)
Integrated Urban Development Grant		62 460	56 440	56 440	8 151	20 495	-	20 495		(56 440)
Provincial Government:		7 650	24 666	24 666	1 079	3 280	(2 097)	5 377	-256,4%	(36 603)
Specify (Add grant description)		-	-	-	-	-	-	-		-
Library Services: Conditional Grant		69	-	-	-	-	-	-		(4 339)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	5 033	208	618	(2 097)	2 715	-129,5%	(5 223)
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	18 633	870	2 383	-	2 383		(19 866)
RSEP/ VPUU		1 000	1 000	1 000	-	278	-	278		(1 000)
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Foreign Government and International Organisations		-	-	-	-	-	-	-		-
Households		-	-	-	-	-	-	-		-
Non-Profit Institutions		-	-	-	-	-	-	-		-
Private Enterprises		-	-	-	-	-	-	-		-
Public Corporations		-	-	-	-	-	-	-		-
Higher Educational Institutions		-	-	-	-	-	-	-		-
Parent Municipality / Entity		-	-	-	-	-	-	-		-
Transfer from Operational Revenue		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		98 812	103 856	103 856	12 988	30 960	(5 525)	36 485	-660,4%	(113 042)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		308 158	344 766	344 766	22 499	82 103	(10 265)	92 369	-899,8%	(152 886)

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:						
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Provincial Government:						
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
Specify (Add grant description)		-	-	-	-	
District Municipality:						
Specify (Add grant description)		-	-	-	-	
Other grant providers:						
Departmental Agencies and Accounts		-	-	-	-	
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		11 747	-	-	(11 747)	-100,0%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		4 339	-	-	(4 339)	-100,0%
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (E		6 175	-	-	(6 175)	-100,0%
		1 233	-	-	(1 233)	-100,0%
District Municipality:						
Specify (Add grant description)		-	-	-	-	
Other grant providers:						
Departmental Agencies and Accounts		-	-	-	-	
Foreign Government and International Organisations		-	-	-	-	
Households		-	-	-	-	
Non-Profit Institutions		-	-	-	-	
Private Enterprises		-	-	-	-	
Public Corporations		-	-	-	-	
Higher Educational Institutions		-	-	-	-	
Parent Municipality / Entity		-	-	-	-	
Transfer from Operational Revenue		-	-	-	-	
Total capital expenditure of Approved Roll-overs		11 747	-	-	(11 747)	-100,0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		11 747	-	-	(11 747)	-100,0%

MONTHLY BUDGET STATEMENT FOR NOVEMBER 2023

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	371 654 806	372 583 241	155 065 831	90 373 870	-42%	30 987 880	-	-100%
Bonus	29 923 250	29 923 250	29 314 637	2 068 041	-93%	29 101 690	-	-100%
Acting and Post Related Allowances	828 139	828 139	345 045	106 414	-69%	69 009	-	-100%
Non Structured	38 106 984	38 106 984	15 901 215	10 577 104	-33%	3 195 626	-	-100%
Standby Allowance	13 941 228	13 941 228	5 808 860	3 578 596	-38%	1 161 772	-	-100%
Travel or Motor Vehicle	12 005 630	12 005 630	5 034 635	2 407 630	-52%	1 012 313	-	-100%
Accommodation, Travel and Incidental	60 852	60 852	37 787	19 338	-49%	24 607	-	-100%
Bargaining Council	160 407	160 407	66 632	81 459	22%	13 294	-	-100%
Cellular and Telephone	2 745 713	2 745 713	1 136 125	530 514	-53%	227 225	-	-100%
Current Service Cost	6 060 476	6 060 476	2 525 200	-	-100%	505 040	-	-100%
Essential User	656 632	656 632	273 595	234 489	-14%	54 719	-	-100%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	1 284 390	718 325	-44%	256 878	-	-100%
Group Life Insurance	5 271 974	5 271 974	2 205 673	1 865 364	-15%	441 398	-	-100%
Housing Benefits	3 057 120	3 057 120	1 283 854	690 054	-46%	257 175	-	-100%
Interest Cost	19 795 274	19 795 274	-	-	0%	-	-	0%
Leave Gratuity	7 522 722	7 522 722	1 567 235	-	-100%	313 447	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	1 000 925	-	-100%	200 185	-	-100%
Medical	28 434 382	28 434 382	11 847 725	9 423 438	-20%	2 369 545	-	-100%
Non-pensionable	228 827	228 827	95 345	16 589	-83%	19 069	-	-100%
Pension	61 143 718	61 143 718	25 449 261	14 963 134	-41%	5 089 852	-	-100%
Scarcity Allowance	823 560	823 560	343 150	1 208 733	252%	68 630	-	-100%
Shift Additional Remuneration	4 414 274	4 414 274	1 839 275	1 096 132	-40%	367 855	-	-100%
Structured	2 583 399	2 583 399	937 200	658 884	-30%	203 084	-	-100%
Unemployment Insurance	2 789 430	2 789 430	1 161 310	654 432	-44%	232 262	-	-100%
Totals	617 693 549	618 621 984	264 524 905	141 272 543	-47%	76 172 555	-	-100%

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 NOVEMBER 2023

11 Councillor Allowances and Employee Benefits

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

Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 152	18 759	18 759	-	2 913	7 816	(4 903)	-63%	18 759
Pension and UIF Contributions		511	495	495	-	77	206	(129)	-62%	495
Medical Aid Contributions		115	133	133	-	17	56	(38)	-69%	133
Motor Vehicle Allowance		985	763	763	-	160	318	(158)	-50%	763
Cellphone Allowance		2 003	1 946	1 946	-	346	811	(465)	-57%	1 946
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	25	-	25	-	-
Sub Total - Councillors		22 765	22 097	22 097	-	3 538	9 207	(5 669)	-62%	22 097
% increase	4		-2,9%	-2,9%						-2,9%
Senior Managers of the Municipality										
Basic Salaries and Wages		8 064	8 540	8 540	-	-	3 145	(3 145)	-100%	8 540
Pension and UIF Contributions		671	757	757	-	58	314	(256)	-81%	757
Medical Aid Contributions		123	132	132	-	13	55	(42)	-76%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 230	1 472	1 472	-	376	1 237	(861)	-70%	1 472
Motor Vehicle Allowance		500	601	601	-	15	250	(235)	-94%	601
Cellphone Allowance		241	169	169	-	-	70	(70)	-100%	169
Housing Allowances		18	20	20	-	-	8	(8)	-100%	20
Other benefits and allowances		122	109	109	-	0	39	(39)	-100%	109
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(30 656)	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		(19 687)	11 799	11 799	-	463	5 119	(4 656)	-91%	11 799
% Increase	4		-159,9%	-159,9%						-159,9%
Other Municipal Staff										
Basic Salaries and Wages		339 618	363 114	364 043	-	90 374	151 921	(61 547)	-41%	364 043
Pension and UIF Contributions		58 329	63 177	63 177	-	15 559	26 296	(10 737)	-41%	63 177
Medical Aid Contributions		26 985	28 303	28 303	-	9 410	11 793	(2 382)	-20%	28 303
Overtime		55 406	59 046	59 046	-	15 911	24 487	(8 576)	-35%	59 046
Performance Bonus		19	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		8 357	11 405	11 405	-	2 392	4 784	(2 392)	-50%	11 405
Cellphone Allowance		1 930	2 577	2 577	-	531	1 066	(535)	-50%	2 577
Housing Allowances		2 698	3 037	3 037	-	690	1 275	(585)	-46%	3 037
Other benefits and allowances		38 680	39 456	39 456	-	5 943	32 691	(26 748)	-82%	39 456
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 150	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	25 294	35 781	35 781	-	-	5 093	(5 093)	-100%	35 781
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		562 466	605 895	606 823	-	140 810	259 406	(118 596)	-46%	606 823
% increase	4		7,7%	7,9%						7,9%
Total Parent Municipality		565 544	639 790	640 718	-	144 811	273 732	(128 921)	-47%	640 718
TOTAL SALARY, ALLOWANCES & BENEFITS		565 544	639 790	640 718	-	144 811	273 732	(128 921)	-47%	640 718
% increase	4		13,1%	13,3%						13,3%
TOTAL MANAGERS AND STAFF		542 779	617 694	618 622	-	141 273	284 525	(123 252)	-47%	618 622

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

12 Projections for the rest of the Financial Year

Directorates	July/Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 345 145	1 311 110	1 890 985	1 674 236	1 989 744	1 455 557	1 774 225	1 961 038	1 982 371	1 982 371	1 981 038	7 199 099	26 546 921
Infrastructure Services	1 73 913 449	116 861 415	129 938 938	108 398 932	113 857 997	108 805 967	80 070 568	94 868 127	93 225 363	100 425 033	102 743 330	376 660 834	1 599 769 954
Community and Protection Services	1 328 742	3 669 175	24 477 363	11 668 583	2 587 419	14 074 949	19 679 617	13 331 230	13 938 874	12 780 248	12 780 248	38 799 760	169 116 208
Corporate Services	852 939	703 637	641 531	593 621	572 233	573 637	610 695	491 019	491 019	440 341	440 341	3 808 324	10 219 336
Financial Services	142 402 373	41 004 271	39 827 023	39 081 415	36 140 639	55 374 703	36 070 414	39 321 399	39 289 465	39 214 437	39 181 471	45 183 534	592 091 143
Grand Total	319 842 647	163 549 608	196 775 841	161 416 786	155 148 033	180 284 813	138 205 519	149 972 813	148 927 092	154 842 430	157 126 428	471 651 551	2 397 743 562

Operational Expenditure

Directorates	July/Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	46 151	120 750	256 999	4 243 839	320 500	1 114 091	1 235 626	1 272 769	1 728 040	1 503 099	1 111 714	4 887 453	17 841 031
Planning and Development	104 086	7 192 268	1 738 457	15 189 955	1 406 996	7 344 306	6 012 063	5 858 233	7 220 461	6 908 940	6 079 131	28 347 670	93 402 566
Infrastructure Services	5 015 219	97 391 837	125 187 684	136 435 758	76 949 547	100 333 594	83 458 504	79 024 709	140 852 846	103 101 869	154 069 617	266 068 308	1 367 889 492
Community and Protection Services	287 651	9 179 840	10 532 385	56 146 038	14 556 976	22 147 732	21 802 538	25 017 320	26 361 153	25 156 182	17 572 448	194 142 512	422 902 773
Corporate Services	878 713	5 512 394	12 967 339	27 318 283	2 698 947	13 940 811	13 419 470	12 313 241	23 584 672	14 062 066	8 557 195	99 544 334	234 797 464
Financial Services	6 219 858	2 943 438	2 704 542	18 468 977	4 462 336	6 780 701	9 830 205	8 040 757	8 693 599	8 118 899	5 420 523	41 105 473	122 789 307
Grand Total	12 551 677	122 340 526	153 387 406	257 802 850	100 395 301	151 661 235	135 758 406	131 527 029	208 440 771	158 851 055	192 810 628	634 095 749	2 259 622 633

Capital Expenditure

Directorates	July/Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	4 249	24 420	2 920	1 350	1 794	-	-	-	-	5 267	40 000
Planning and Development	-	289 331	125 508	295 926	212 603	388 077	823 873	1 058 077	1 540 577	1 173 077	1 295 500	2 043 348	9 245 897
Infrastructure Services	14 318	9 478 153	15 380 728	22 610 262	24 475 566	23 528 632	32 726 036	35 231 319	51 346 280	40 474 974	40 790 685	176 695 635	472 752 590
Community and Protection Services	-	5 012	151 868	458 166	2 987 177	2 546 979	2 200 000	2 015 000	1 743 993	1 715 000	4 690 900	19 793 778	38 307 873
Corporate Services	-	22 713	1 371 307	3 732 970	2 296 430	2 000 000	321 645	3 498 982	5 232 999	5 633 000	5 262 500	10 360 620	39 733 166
Financial Services	-	-	4 131	-	-	-	1 109	250 000	22 522	35 310	97 919	1 507 857	1 918 848
Grand Total	14 318	9 795 209	17 037 792	27 121 744	29 974 697	28 465 038	36 074 457	42 053 378	59 886 371	49 031 361	52 137 504	210 406 505	561 998 374

