



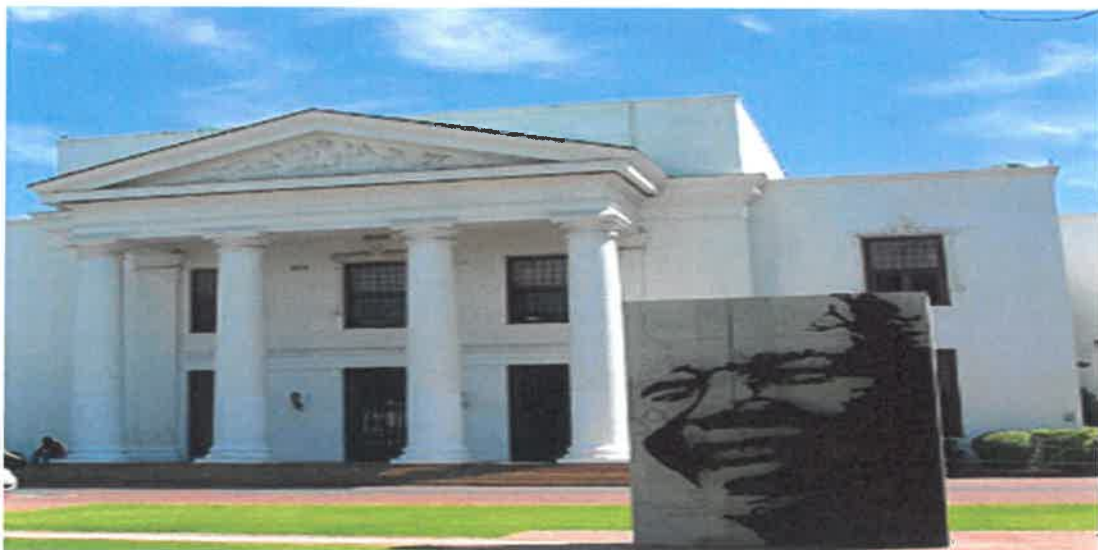
STELLENBOSCH

STELLENBOSCH • PNIEL • FRANSCHHOEK

MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

OCTOBER 2023



MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____



Date: 14 November 2023

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Table of Contents

1. Recommendations	4
2. Executive Summary	5
3. Operating Revenue	10
4. Operating Expenditure	14
5. Capital Expenditure	20
6. Supporting Documentation	29
Debtors Age Analysis	29
Creditors Age Analysis	29
7 Investments	30
8 Borrowings.....	32
9 Allocations and grant receipts and expenditure	33
10 Employee Benefits	37
11 Councillor Allowances and Employee Benefits.....	38
12 Projections for the rest of the Financial Year.....	39

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 OCTOBER 2023

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 2023/24 budget progress/implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	504 799 865	2 258 348 868	2 284 927 328
Adjustment Budget	539 909 625	2 258 348 868	2 284 927 328
Plan to Date (SDBIP)	137 961 524	558 204 310	738 165 692
Actual	53 982 793	546 082 460	823 612 245
Variance to SDBIP	(83 978 731)	(12 121 850)	85 446 553
Year to date % Variance to SDBIP	-60,87%	-2,17%	11,58%

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M04 October

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	33 473	209 955	223 950	(13 995)	-6%	473 589
Service charges	1 138 698	1 315 591	1 315 591	98 575	440 683	371 309	69 375	19%	1 315 591
Investment revenue	42 250	41 193	41 193	4 765	19 048	13 731	5 317	39%	41 193
Transfers and subsidies - Operational	211 107	240 911	240 911	1 767	85 491	73 840	11 650	16%	240 911
Other own revenue	257 943	213 644	213 644	15 775	68 436	55 336	13 100	24%	213 644
Total Revenue (excluding capital transfers and contributions)	2 102 017	2 284 927	2 284 927	154 356	823 612	738 166	85 447	12%	2 284 927
Employee costs	546 292	617 694	618 889	141 273	141 273	187 958	(46 685)	-25%	618 889
Remuneration of Councillors	21 818	22 097	22 097	3 538	3 538	7 365	(3 828)	-52%	22 097
Depreciation and amortisation	241 717	220 283	220 283	21 196	82 071	72 642	9 429	13%	220 283
Interest	59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Inventory consumed and bulk purchases	608 174	736 842	733 909	55 338	215 672	197 289	18 383	9%	733 909
Transfers and subsidies	17 758	20 636	19 758	435	10 044	5 751	4 293	75%	19 758
Other expenditure	468 871	581 109	583 725	36 023	93 485	76 498	16 987	22%	583 725
Total Expenditure	1 964 560	2 258 349	2 258 349	257 803	546 082	558 204	(12 122)	-2%	2 258 349
Surplus/(Deficit)	137 457	26 578	26 578	(103 447)	277 530	179 961	97 568	54%	26 578
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	103 856	7 061	17 973	1 678	16 295	971%	103 856
Transfers and subsidies - capital (in-kind)	23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	237 792	130 434	130 434	(96 386)	295 502	181 639	113 863	63%	130 434
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	237 792	130 434	130 434	(96 386)	295 502	181 639	113 863	63%	130 434
Capital expenditure & funds sources									
Capital expenditure	321 989	504 800	539 910	27 122	53 969	137 962	(83 992)	-61%	539 910
Capital transfers recognised	116 751	127 974	131 701	7 673	18 821	47 418	(28 597)	-60%	131 701
Borrowing	84 534	200 000	210 901	9 879	17 278	62 638	(45 360)	-72%	210 901
Internally generated funds	120 704	176 826	197 307	9 570	17 870	27 906	(10 036)	-36%	197 307
Total sources of capital funds	321 989	504 800	539 910	27 122	53 969	137 962	(83 992)	-61%	539 910
Financial position									
Total current assets	928 958	812 698	780 160		1 532 242				780 160
Total non current assets	6 070 147	6 443 332	6 478 442		6 038 269				6 478 442
Total current liabilities	492 083	448 318	450 889		754 666				450 889
Total non current liabilities	734 220	1 059 662	1 059 662		734 223				1 059 662
Community wealth/Equity	5 786 120	5 748 050	5 748 050		5 786 120				5 748 050
Cash flows									
Net cash from (used) operating	2 557 246	428 518	433 442	287 495	707 783	271 976	(435 807)	-160%	2 327 241
Net cash from (used) investing	(300 074)	(576 970)	(617 346)	(27 005)	(88 942)	156 275	245 217	157%	617 346
Net cash from (used) financing	-	200 000	200 000	-	-	-	-	-	200 000
Cash/cash equivalents at the month/year end	2 700 573	484 189	448 737	-	1 497 094	860 892	(636 202)	-74%	4 022 840
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	95 498	10 253	17 754	320 647	-	-	-	-	444 152
Creditors Age Analysis									
Total Creditors	14 888	-	-	-	-	-	-	-	14 888

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October

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	607 693	39 675	265 107	268 842	(3 735)	-1%	607 693
Executive and council		624	1 205	1 205	145	332	329	3	1%	1 205
Finance and administration		584 162	606 488	606 488	39 530	264 775	268 513	(3 738)	-1%	606 488
Internal audit		550	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		197 351	179 869	179 869	12 766	44 002	47 799	(3 796)	-8%	179 869
Community and social services		23 288	14 918	14 918	1 227	3 768	2 545	1 222	48%	14 918
Sport and recreation		1 073	1 242	1 242	96	97	234	(138)	-59%	1 242
Public safety		162 526	147 892	147 892	10 338	37 197	41 366	(4 169)	-10%	147 892
Housing		10 464	15 817	15 817	1 107	2 941	3 653	(712)	-19%	15 817
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		105 522	113 925	113 925	5 335	21 452	3 365	18 088	538%	113 925
Planning and development		94 388	106 375	106 375	5 199	17 434	3 190	14 244	447%	106 375
Road transport		10 012	6 826	6 826	129	3 936	131	3 805	2905%	6 826
Environmental protection		1 121	725	725	7	83	44	39	88%	725
<i>Trading services</i>		1 314 143	1 487 296	1 487 296	103 638	511 024	419 838	91 186	22%	1 487 296
Energy sources		858 023	979 174	979 174	72 603	337 877	261 087	76 789	29%	979 174
Water management		174 310	196 564	196 564	14 335	53 088	54 612	(1 524)	-3%	196 564
Waste water management		151 046	160 222	160 222	9 123	63 510	53 507	10 003	19%	160 222
Waste management		130 764	151 336	151 336	7 577	56 549	50 632	5 917	12%	151 336
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	2 202 352	2 388 783	2 388 783	161 417	841 585	739 843	101 742	14%	2 388 783
Expenditure - Functional										
<i>Governance and administration</i>		283 889	362 614	362 614	47 957	77 037	90 401	(13 363)	-15%	362 614
Executive and council		38 323	42 363	42 613	6 459	6 766	12 281	(5 515)	-45%	42 613
Finance and administration		232 132	314 447	314 347	40 178	68 788	76 685	(7 897)	-10%	314 347
Internal audit		13 434	5 804	5 804	1 320	1 483	1 435	48	3%	5 804
<i>Community and public safety</i>		491 731	433 048	432 568	59 770	92 140	85 731	6 409	7%	432 568
Community and social services		43 151	52 702	52 702	7 929	12 309	15 235	(2 926)	-19%	52 702
Sport and recreation		55 283	81 085	80 605	10 957	13 402	20 756	(7 355)	-35%	80 605
Public safety		354 789	268 165	268 165	35 254	58 482	41 847	16 635	40%	268 165
Housing		38 508	31 096	31 096	5 630	7 948	7 893	55	1%	31 096
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		156 428	220 371	220 201	28 615	39 207	60 793	(21 586)	-36%	220 201
Planning and development		74 847	98 596	98 446	12 575	20 295	25 633	(5 338)	-21%	98 446
Road transport		65 219	103 690	103 190	13 293	15 635	30 936	(15 301)	-49%	103 190
Environmental protection		16 362	18 085	18 565	2 747	3 277	4 224	(947)	-22%	18 565
<i>Trading services</i>		1 032 511	1 242 315	1 242 815	121 461	337 699	321 280	16 418	5%	1 242 815
Energy sources		648 134	768 674	768 840	63 003	228 858	211 164	17 695	8%	768 840
Water management		140 082	146 032	142 302	18 135	35 088	33 410	1 679	5%	142 302
Waste water management		170 361	176 993	181 058	23 091	43 767	47 831	(4 064)	-8%	181 058
Waste management		73 935	150 616	150 616	17 231	29 985	28 876	1 109	4%	150 616
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	1 964 580	2 258 349	2 258 349	257 803	546 082	558 204	(12 122)	-2%	2 258 349
Surplus/ (Deficit) for the year		237 792	130 434	130 434	(96 386)	295 502	181 639	113 863	63%	130 434

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 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) - M04 October

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	26 357	1 674	6 221	6 595	(374)	-5,7%	26 357
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 589 956	108 399	529 113	420 216	108 896	25,9%	1 589 956
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	164 777	11 669	41 144	44 190	(3 046)	-6,9%	164 777
Vote 5 - CORPORATE SERVICES		11 557	10 179	10 179	594	2 792	2 654	138	5,2%	10 179
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 514	39 081	262 315	266 188	(3 873)	-1,5%	597 514
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	2 202 352	2 388 783	2 388 783	161 417	841 585	739 843	101 742	13,8%	2 388 783
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	17 841	4 244	4 668	4 335	333	7,7%	17 841
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 814	93 403	93 403	15 190	24 225	25 048	(823)	-3,3%	93 403
Vote 3 - INFRASTRUCTURE SERVICES		1 162 251	1 366 656	1 366 656	136 436	364 030	356 671	7 360	2,1%	1 366 656
Vote 4 - COMMUNITY AND PROTECTION SERVICES		434 023	422 903	422 903	56 146	76 146	85 175	(9 029)	-10,6%	422 903
Vote 5 - CORPORATE SERVICES		170 725	234 757	234 357	27 318	46 677	51 145	(4 468)	-8,7%	234 357
Vote 6 - FINANCIAL SERVICES		92 904	122 789	122 789	18 469	30 337	35 830	(5 494)	-15,3%	122 789
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 964 560	2 258 349	2 257 949	257 803	546 082	558 204	(12 122)	-2,2%	2 257 949
Surplus/ (Deficit) for the year	2	237 792	130 434	130 834	(96 386)	295 502	181 639	113 863	62,7%	130 834

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 OCTOBER 2023

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October

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										
Exchange Revenue		1 287 586	1 435 565	1 435 565	109 234	494 541	403 196	91 345	23%	1 435 565
Service charges - Electricity		779 984	913 669	913 669	69 051	315 819	245 861	69 958	28%	913 669
Service charges - Water		162 138	185 622	185 622	13 414	46 825	52 187	(5 362)	-10%	185 622
Service charges - Waste Water Management		106 739	108 647	108 647	8 867	40 099	37 654	2 445	6%	108 647
Service charges - Waste management		89 837	107 654	107 654	7 243	37 940	35 606	2 334	7%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 190	1 419	7 157	6 383	774	12%	22 190
Agency services		3 438	3 358	3 358	196	1 107	1 059	48	5%	3 358
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		16 467	15 413	15 413	1 777	6 791	4 321	2 470	57%	15 413
Interest earned from Current and Non Current Assets		42 250	41 193	41 193	4 765	19 048	13 731	5 317	39%	41 193
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		12 373	10 604	10 604	689	2 996	1 734	1 262	73%	10 604
Licence and permits		8 408	7 872	7 872	487	2 578	2 480	98	4%	7 872
Operational Revenue		44 254	19 346	19 346	1 327	14 180	2 179	12 001	551%	19 346
Non-Exchange Revenue		814 431	849 362	849 362	45 121	329 072	334 970	(5 898)	-2%	849 362
Property rates		452 019	473 589	473 589	33 473	209 955	223 950	(13 995)	-6%	473 589
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		146 658	131 570	131 570	9 442	32 254	36 210	(3 956)	-11%	131 570
Licence and permits		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		211 107	240 911	240 911	1 767	85 491	73 840	11 650	16%	240 911
Interest		3 418	3 293	3 293	439	1 372	969	403	42%	3 293
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		1 084	-	-	-	-	-	-	-	-
Other Gains		145	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		2 102 017	2 284 927	2 284 927	154 356	823 612	738 166	85 447	12%	2 284 927
Expenditure By Type										
Employee related costs		546 292	617 694	618 889	141 273	141 273	187 958	(46 685)	-25%	618 889
Remuneration of councillors		21 818	22 097	22 097	3 538	3 538	7 365	(3 828)	-52%	22 097
Bulk purchases - electricity		521 012	636 393	636 393	45 900	194 556	177 731	16 825	9%	636 393
Inventory consumed		87 162	100 449	97 516	9 438	21 116	19 558	1 558	8%	97 516
Debt impairment		75 205	16 684	16 684	-	-	-	-	-	16 684
Depreciation and amortisation		241 717	220 283	220 283	21 196	82 071	72 642	9 429	13%	220 283
Interest		59 928	59 688	59 688	-	-	10 700	(10 700)	-100%	59 688
Contracted services		228 438	288 868	292 472	21 953	49 253	38 218	11 035	29%	292 472
Transfers and subsidies		17 758	20 636	19 758	435	10 044	5 751	4 293	75%	19 758
Irrecoverable debts written off		91 946	94 958	94 958	3	26	-	26	-	94 958
Operational costs		71 085	180 599	179 611	14 068	44 205	38 280	5 926	15%	179 611
Losses on Disposal of Assets		1 664	-	-	-	-	-	-	-	-
Other Losses		534	-	-	-	-	-	-	-	-
Total Expenditure		1 964 560	2 258 349	2 258 349	257 803	546 082	556 204	(12 122)	-2%	2 258 349
Surplus/(Deficit)		137 457	26 578	26 578	(103 447)	277 530	179 961	97 568	0	26 578
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	103 856	7 061	17 973	1 678	16 295	0	103 856
Transfers and subsidies - capital (in-kind)		23	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		237 792	130 434	130 434	(96 386)	295 502	181 639			130 434
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		237 792	130 434	130 434	(96 386)	295 502	181 639			130 434
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		237 792	130 434	130 434	(96 386)	295 502	181 639			130 434
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		237 792	130 434	130 434	(96 386)	295 502	181 639			130 434

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 31 October 2023. It should be noted that the figures relate to billed revenue and not cash collected.

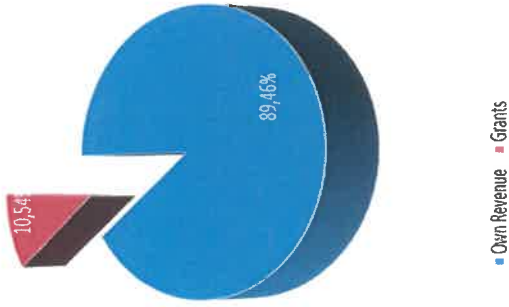
Operating Revenue by Source:

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	315 819 498	245 861 193	-69 958 305	-28%	48 612 984	69 050 570	-20 437 586	-42,04%
Service charges - Water	185 621 843	185 621 843	46 824 905	52 186 803	5 361 898	10%	14 541 682	13 414 338	1 127 344	7,75%
Service charges - Waste Water Management	108 646 667	108 646 667	40 099 012	37 654 204	-2 444 808	-6%	8 644 429	8 866 569	-222 140	-2,57%
Service charges - Waste Management	107 653 574	107 653 574	37 939 906	35 606 377	-2 333 529	-7%	6 878 733	7 243 433	-364 700	-5,30%
Sale of Goods and Rendering of Services	22 189 670	22 189 670	7 156 704	6 382 873	-773 831	-12%	1 535 077	1 418 613	116 464	7,59%
Agency services	3 357 697	3 357 697	1 107 419	1 059 169	-48 250	-5%	312 071	195 787	116 284	37,26%
Interest earned from Receivables	15 412 628	15 412 628	6 790 910	4 321 246	-2 469 664	-57%	1 220 115	1 776 547	-556 432	-45,60%
Interest earned from Current and Non Current Assets	41 192 661	41 192 661	19 047 627	13 730 888	-5 316 739	-39%	3 432 722	4 765 315	-1 332 593	-38,82%
Rental from Fixed Assets	10 603 901	10 603 901	2 996 314	1 733 932	-1 262 382	-73%	427 528	689 353	-261 825	-61,24%
Licence and permits	7 871 599	7 871 599	2 577 806	2 479 881	-97 925	-4%	642 912	486 856	156 056	24,27%
Operational Revenue	19 345 609	19 345 609	14 180 470	2 179 469	-12 001 001	-551%	394 524	1 326 889	-932 365	-236,33%
Non-Exchange Revenue										
Property rates	473 588 918	473 588 918	209 954 792	223 950 164	13 995 372	6%	30 169 522	33 473 252	-3 303 730	-10,95%
Fines, penalties and forfeits	131 570 078	131 570 078	32 253 809	36 210 111	3 956 302	11%	18 686 919	9 441 993	9 244 926	49,47%
Transfer and subsidies - Operational	240 910 500	240 910 500	85 490 782	73 840 305	-11 650 477	-16%	398 830	1 766 782	-1 367 952	-342,99%
Interest	3 292 796	3 292 796	1 372 291	969 077	-403 214	-42%	344 855	439 213	-94 358	-27,36%
Total Revenue (excluding capital transfers and contributions)	2 284 927 328	2 284 927 328	823 612 245	738 165 692	-85 446 553,45	-12%	136 242 903	154 355 510	-18 112 607	-13,29%

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

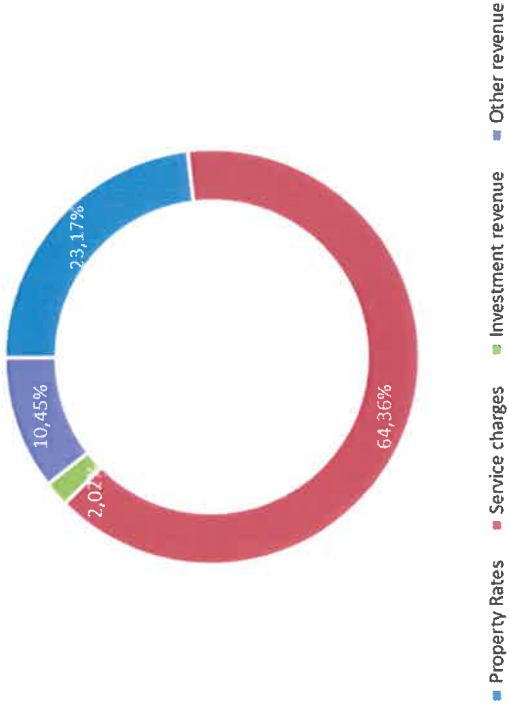
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Funding of the operating budget



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

Composition of own 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 R13 995 372 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 R69 958 305 more electricity charges than initially anticipated. The largest overperformance relates to the Time of Use Tariffs (R1 698 338) and Domestic High prepaid (R52 379 007). The overperformance is due to reduced loadshedding stages which directly impacts the usage in comparison with the

3.3 Service charges - water revenue

The municipality has billed R5 361 898 less water charges than initially anticipated. The largest underperformance was noted for the sale of conventional water (R5 163 118). This decline in billings is a result of a decrease in consumption than initially anticipated.

3.4 Transfers and subsidies

The municipality has noted an overperformance of R11 650 477 than initially anticipated. The over performance is due to an inflow of tranche payments from the beginning of the financial year to date from both the National and provincial treasuries and departments.

3.5 Interest earned from Current and Non-Current Assets

The municipality has noted an overperformance of R5 316 739 than initially anticipated. The overperformance is due to more interest from short term investments and call accounts than initially anticipated because of the increase in the interest rates on new investments.

3.6 Operational Revenue

The municipality has noted an overperformance of R12 001 001 than initially anticipated. The items that attributed to the overperformance are as follows:

3.6.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

The municipality noted an overperformance of R13 283 864 for Development charges. This is a result of more payments being received from developments carried out by the municipality than initially anticipated.

3.7 Fines, penalties, and forfeits

The municipality has noted an underperformance of R3 956 302 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 31 October 2023.

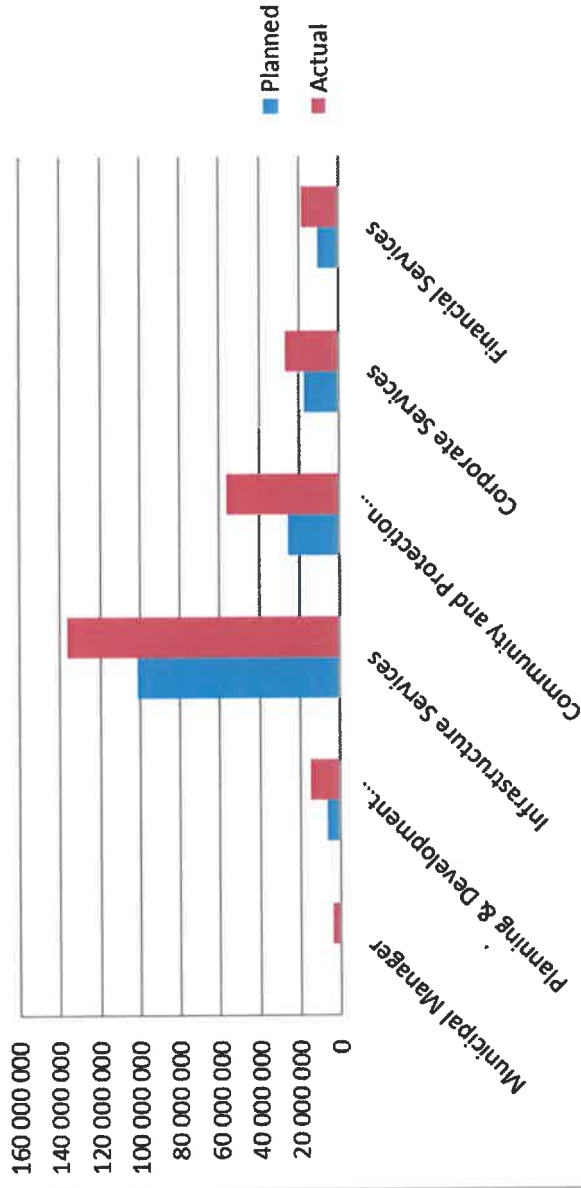
Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		October 2023		October Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 841 031	17 841 031	4 334 921	4 667 740	1 070 141	4 243 839	3 173 698	297%
Planning & Development Services	93 402 566	93 402 566	25 048 069	24 224 766	6 741 529	15 189 955	8 448 426	125%
Infrastructure Services	1 366 656 493	1 366 656 493	356 670 896	364 030 498	101 053 079	136 435 758	35 382 679	35%
Community and Protection Services	422 902 773	422 902 773	85 174 881	76 145 913	25 929 741	56 146 038	30 216 297	117%
Corporate Services	234 756 698	234 756 698	51 145 124	46 676 729	17 417 293	27 318 283	9 900 990	57%
Financial Services	122 789 307	122 789 307	35 830 440	30 336 814	10 329 175	18 468 977	8 139 802	79%
TOTALS	2 258 348 868	2 258 348 868	558 204 310	546 082 460	162 540 958	257 802 850	95 261 892	59%

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Operational Expenditure- October 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 R25 048 069 of the amended budget. The year- to- date actual expenditure incurred amounted to R24 224 766 which resulted in an underperformance of R823 303. 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 R469 435 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 will close on the 20th of November 2023. The compilation of Economic Intelligence Report (BER) will serve at the bid adjudication committee on the 10th of November 2023.

4.1.2 Expenditure: Contracted Services: Contractors: Event Promoters

The user department planned to spend R270 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the tender BSM 02/24 for the appointment of an event organiser to organise the festival of lights has been awarded.

4.1.3 Expenditure: Operating Leases: Furniture and Office Equipment

The user department planned to spend R121 081 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R223 246 have been loaded onto the financial system. The user department indicated that they have received and submitted invoices for payment. An improvement will be seen in the next reporting period.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R356 670 895 of the amended budget. The year-to-date actual expenditure incurred amounted to R364 030 498 which resulted in an overperformance of R7 359 603. The items that attributed to the underperformance are as follows:

4.2.1 Expenditure: Contracted Services: Contractors: Transportation

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R3 615 144. Orders to the amount of R909 792 have been loaded onto the financial system. The user department indicated that the project is underway and additional funding may be required.

4.2.2 Expenditure: Bulk Purchases: Electricity: ESKOM

The user department planned to spend R159 781 745 of the amended budget. The year-to-date actual expenditure incurred amounted to R177 367 271. The user department indicated that the demand and usage for electricity is more than anticipated. This may also have a direct correlation to the decrease in load shedding stages resulting in increase in demand.

4.2.3 Expenditure: Inventory Consumed: Water

The user department planned to spend R6 073 204 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 142 792. The user department indicated that water usage has been more than anticipated.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R85 174 861 of the amended budget. The year-to-date actual expenditure incurred amounted to R76 145 913 which resulted in an underperformance of R9 028 948. The items that attributed to the underperformance are as follows:

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

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

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

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

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

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

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

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

4.4 Corporate Services

The Corporate Services directorate planned to spend R51 145 124 of the amended budget. The year-to-date actual expenditure incurred amounted to R46 676 729 which resulted in an underperformance of R4 468 395. 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 R808 213 of the amended budget. The year-to-date actual expenditure incurred amounted to R731 191. The user department indicated that they have been trying to find ways to save on the costs hence expenditure is slightly lower than anticipated. An increase in expenditure is however expected due to the linking of telephones for employee operational requirements.

4.4.2 Expenditure: Contracted Services: Contractors: Employee Wellness

The user department planned to spend R54 736 of the amended budget. No expenditure has been incurred to date. The user department indicated that the project was moved to December 2023 and expenditure will improve thereafter.

4.4.3 Expenditure: Operational Cost: Skills Development Fund Levy

The user department planned to spend R1 452 488 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 222 115. The expenditure is in direct correlation with employee related costs and the municipality is currently experiencing challenges with regards to the integration of the employee related costs on the financial system, the salaries for the October have not yet been integrated hence the underperformance.

4.4.4 Expenditure: Operational Cost: Communication: Cellular Expenditure

The user department planned to spend R782 656 of the amended budget. The year-to-date actual expenditure incurred amounted to R670 606. The user department indicated that the variance is a saving due to a decrease in the usage.

4.5 Financial Services

The Financial Services directorate planned to spend R35 830 440 of the amended budget. The year-to-date actual expenditure incurred amounted to R30 336 814 which resulted in an underperformance of R5 493 626. The items that attributed to the underperformance are as follows:

4.5.1 Expenditure: Operational Cost: Insurance Underwriting: Premiums

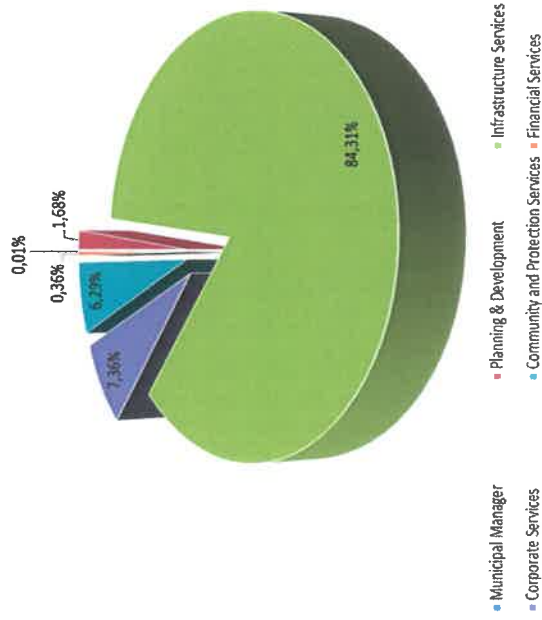
The user department planned to spend R7 506 269 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 888 213. The user department indicated that the insurance underwriting premiums are a once-off payment and have already been paid and the amount is less than initially anticipated.

5 Capital Expenditure

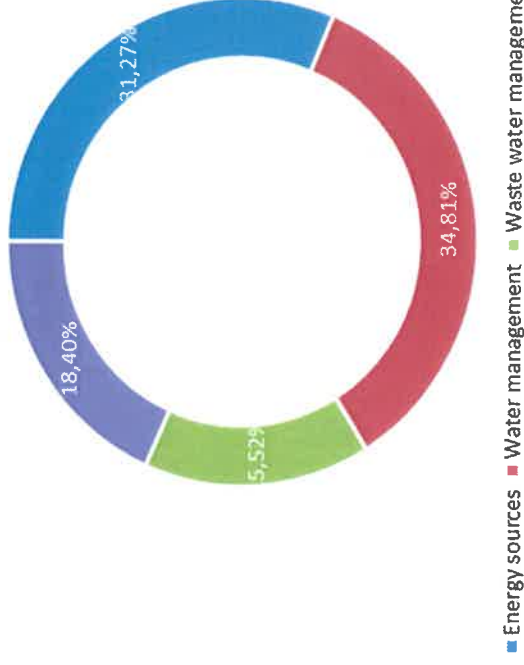
Stellenbosch municipality vested most of the 2023/24 capital budget in trading services (R362 224 530 or 67.09 per cent of the R539 909 625 capital budget) which is needed to ensure effective service delivery.

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

Capital Budget per Directorate



Composition of Trading Services



MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

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

Directorate	Adjusted Budget	Capital Expenditure						Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional						
Municipal Manager	40 000	25 835	28 669	11 320	-	39 989						
Planning & Development	9 056 056	1 122 048	710 765	560 685	20 760	1 292 210						
Infrastructure Services	455 193 165	121 383 969	47 497 192	140 726 822	9 440 993	197 665 008						
Corporate Services	39 733 166	7 077 825	5 126 990	10 082 266	812 248	16 021 505						
Community and Protection Services	33 968 390	8 308 517	615 046	7 884 656	1 026 772	9 526 475						
Financial Services	1 918 848	43 330	4 131	545 593	-74 507	475 217						
TOTALS	539 909 625	137 961 524	53 982 793	159 811 343	11 226 267	225 020 403						

Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
71,67%	99,97%	99,97%
7,85%	14,04%	14,27%
10,43%	41,35%	43,42%
12,90%	38,28%	40,32%
1,81%	25,02%	28,05%
0,22%	28,65%	24,77%
10,00%	39,60%	41,68%

Balance	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
Budget - (Actual + Comm + Prov)	71,67%	99,97%	99,97%
11	7,85%	14,04%	14,27%
7 763 846	10,43%	41,35%	43,42%
257 528 157	12,90%	38,28%	40,32%
23 711 661	1,81%	25,02%	28,05%
24 441 915	0,22%	28,65%	24,77%
1 443 631	10,00%	39,60%	41,68%
314 889 222			

MONTHLY BUDGET STATEMENT FOR OCTOBER 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) - M04 October

Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	24	29	26	3	11%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	7 824	290	694	1 056	(362)	-34%	7 824
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	450 893	22 610	47 913	121 219	(73 306)	-60%	450 893
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	28 062	451	602	6 918	(5 317)	-91%	28 062
Vote 5 - CORPORATE SERVICES		30 209	30 201	35 101	3 733	4 157	6 509	(2 352)	-36%	35 101
Vote 6 - FINANCIAL SERVICES		571	250	1 419	-	4	43	(39)	-90%	1 419
Total Capital Multi-year expenditure	4,7	319 271	490 930	523 338	27 109	53 398	135 772	(82 374)	-61%	523 338
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	1 233	6	17	66	(49)	-75%	1 233
Vote 3 - INFRASTRUCTURE SERVICES		-	4 300	4 300	-	(429)	165	(594)	-360%	4 300
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	5 906	7	13	1 390	(1 377)	-99%	5 906
Vote 5 - CORPORATE SERVICES		569	3 700	4 633	-	970	568	402	71%	4 633
Vote 6 - FINANCIAL SERVICES		-	500	500	-	-	-	-	-	500
Total Capital single-year expenditure	4	2 718	13 870	16 571	13	571	2 190	(1 619)	-74%	16 571
Total Capital Expenditure	3	321 989	504 800	539 910	27 122	53 969	137 962	(83 992)	-61%	539 910
Capital Expenditure - Functional Classification										
Governance and administration		31 388	34 691	41 692	3 757	5 160	7 147	(1 987)	-28%	41 692
Executive and council		39	40	40	24	29	26	3	11%	40
Finance and administration		31 348	34 651	41 652	3 733	5 131	7 121	(1 990)	-28%	41 652
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15 395	28 606	37 163	524	800	7 815	(7 016)	-90%	37 163
Community and social services		2 323	7 285	8 969	12	129	150	(21)	-14%	8 969
Sport and recreation		4 620	6 461	9 778	-	35	5 350	(5 315)	-99%	9 778
Public safety		1 638	6 966	10 523	220	220	1 495	(1 275)	-85%	10 523
Housing		6 815	7 894	7 894	291	416	821	(404)	-49%	7 894
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		78 737	95 480	98 830	3 480	7 746	16 080	(8 335)	-52%	98 830
Planning and development		13 953	19 800	21 813	577	2 423	5 161	(2 738)	-53%	21 813
Road transport		58 013	73 080	73 649	2 677	5 090	10 050	(4 960)	-49%	73 649
Environmental protection		6 772	2 600	3 369	226	232	869	(637)	-73%	3 369
Trading services		196 468	346 023	362 225	19 361	40 264	106 919	(66 655)	-62%	362 225
Energy sources		73 934	113 188	113 256	7 638	14 593	31 654	(17 061)	-54%	113 256
Water management		73 907	117 150	126 087	4 031	13 239	40 683	(27 444)	-67%	126 087
Waste water management		40 101	53 140	56 230	2 820	3 924	2 753	1 171	43%	56 230
Waste management		8 527	62 545	66 651	4 871	8 508	31 829	(23 321)	-73%	66 651
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	321 989	504 800	539 910	27 122	53 969	137 962	(83 992)	-61%	539 910
Funded by:										
National Government		91 031	79 190	79 190	6 222	15 772	36 567	(20 796)	-57%	79 190
Provincial Government		8 543	24 666	24 666	839	2 201	4 688	(2 487)	-53%	24 666
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		17 178	24 118	27 846	612	849	6 162	(5 314)	-86%	27 846
Transfers recognised - capital		116 751	127 974	131 701	7 673	18 821	47 418	(28 597)	-60%	131 701
Borrowing	6	84 534	200 000	210 901	9 879	17 278	62 638	(45 360)	-72%	210 901
Internally generated funds		120 704	176 826	197 307	9 570	17 870	27 906	(10 036)	-36%	197 307
Total Capital Funding	7	321 989	504 800	539 910	27 122	53 969	137 962	(83 992)	-61%	539 910

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R1 122 048 of the amended budget. The year-to-date actual expenditure incurred amounted to R710 765. This resulted in an underperformance of R411 283. The projects that attributed to the underperformance are as follows:

5.1.1 Erf 7001 Cloeteville (380) FLISP

The user department planned to spend R388 242 of the amended budget. The year-to-date actual expenditure incurred amounted to R123 781. Orders to the amount of R8 089 have been loaded onto the financial system. The user department indicated that they require a reduction in the budget due to the approved tender coming in below the anticipated amount. The pre-planning application for land-use management 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 was referred to the bid evaluation committee for refinement as well as to follow-up on the latest financial statement of one of the bidders that is still outstanding.

5.2 Community and Protection Services

The Directorate planned to spend R8 308 517 of the amended budget. The year-to-date actual expenditure incurred amounted to R615 046. This resulted in an underperformance of R7 693 471. 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 R34 647. Orders to the amount of R1 289 172 have been loaded onto the financial system. The user department indicated that the technical evaluations for a consultant have been submitted to serve at the bid evaluation 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.

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 is still in progress.

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

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

5.2.5 Vehicle Fleet: Traffic

The user department planned to spend R400 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that the purchase of the vehicles is in progress.

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 the funds will no longer be utilised for this project due to the Picnic site being currently closed. The funds will be moved to supplement a shortfall on another project in the budget.

5.3 Infrastructure Services

The Directorate planned to spend R121 383 969 of the amended budget. The year-to-date actual expenditure incurred amounted to R47 497 192. This resulted in an underperformance of R73 886 777. 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 195 197 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R2 108 432 have been loaded onto the financial system. The user department indicated that the tender document was submitted on the 27th of October 2023. The Hot water Load control tender has been evaluated and no offers were received for the supply of the required hardware. The tender is expected to serve at the Bid evaluation committee.

5.3.2 Expansion of the landfill site (New cells)

The user department planned to spend R23 442 601 of the amended budget. The year-to-date actual expenditure incurred amounted to R8 209 889. Orders to the amount of R37 790 111 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.

5.3.3 Landfill Gas to Energy

The user department planned to spend R7 533 845 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 has been advertised and they are awaiting the appointment of a service provider.

5.3.4 Laterra Substation

The user department planned to spend R15 198 732 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 086 442. Orders to the amount of R14 587 213 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 R33 809 176 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 334 178. Orders to the amount of R20 454 453 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 Kayamandi: Zone O (±711 services)

The user department planned to spend R3 350 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 512 849. Orders to the amount of R11 837 151 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 twenty-two 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 Khayamandi Pedestrian Bridge (R304, River and Railway Line)

The user department planned to spend R2 100 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R102 272. Orders to the amount of R897 728 have been loaded onto the financial system. The user department indicated that the tender for the project has been advertised and expected to close on the 6th of November 2023.

5.3.9 Bulk Water Supply Pipeline & Reservoir - Jamestown

The user department planned to spend R1 500 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 700 00 have been loaded onto the financial system. The user department indicated that the contractor has been appointed and has commenced with the project. This is a multi-year project.

5.3.10 Jamestown Transport Network - School Street

The user department planned to spend R600 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are currently concluding the designs whereafter they will commence with the procurement and appointment of a contractor.

5.4 Corporate Services

The Directorate planned to spend R7 077 825 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 126 990. This resulted in an underperformance of R1 950 835. 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 R609 767. Orders to the amount of R2 266 067 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is currently on site. However, a delay was experienced due to the contractor not being able to obtain the necessary material which has been resolved.

5.4.2 Structural Upgrade: Heritage Building

The user department planned to spend R2 494 284 of the amended budget. The year-to-date actual expenditure incurred amounted to R690 541. Orders to the amount of R5 847 175 have been loaded onto the financial system. The user department indicated that the project is a multi-year project, and they envisage completion to be in the 2023/2024 financial year.

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October

Description	NT Code	Budget Year 2023/24										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	14 655	2 169	1 972	131 041	-	-	-	-	149 837	131 041	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	47 634	4 388	4 302	49 449	-	-	-	-	105 773	49 449	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	19 079	1 406	7 781	34 761	-	-	-	-	63 026	34 761	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	7 574	840	1 331	33 960	-	-	-	-	43 705	33 960	-	-
Receivables from Exchange Transactions - Waste Management	1600	5 575	1 054	2 073	43 940	-	-	-	-	52 643	43 940	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	561	261	184	13 457	-	-	-	-	14 463	13 457	-	-
Interest on Ameer Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	420	135	110	14 040	-	-	-	-	14 705	14 040	-	-
Total By Income Source	2000	95 498	10 253	17 754	320 647	-	-	-	-	444 152	320 647	-	-
2022/23 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 439	200	960	1 249	-	-	-	-	5 847	1 249	-	-
Commercial	2300	19 470	4 157	4 291	52 243	-	-	-	-	80 161	52 243	-	-
Households	2400	54 704	5 398	10 674	240 362	-	-	-	-	311 138	240 362	-	-
Other	2500	17 886	498	1 829	26 794	-	-	-	-	47 006	26 794	-	-
Total By Customer Group	2600	95 498	10 253	17 754	320 647	-	-	-	-	444 152	320 647	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	8 064	-	-	-	-	-	-	-	8 064
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	6 824	-	-	-	-	-	-	-	6 824
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	14 888	-	-	-	-	-	-	-	14 888

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

R thousands	Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate		Interest Rate	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
			Yrs	Months													
	<u>Municipality</u>																
	A#9415		CALL ACCOU		Deposits - Bar	No	Yes	8,40%	No	No	No	12/10/2024	99 941	755	-	-	100 696,391
	N#028		1Y		Deposits - Bar	No	Yes	9,05%	No	No	No	13/10/2023	108 752	298	(109 050)	-	0
	N#030		1Y		Deposits - Bar	No	Yes	9,54%	No	No	No	15/03/2024	105 201	810	-	-	106 011,507
	A#3316		4M		Deposits - Bank (03)		Yes	8,55%	No	No	No	16/07/2023	(0)	-	-	-	(0,000)
	A#0741		3M		Deposits - Bank (03)		Yes	8,55%	No	No	No	19/07/2023	0	-	-	-	0,000
	N#031		1Y		Deposits - Bank (03)		Yes	10,30%	No	No	No	11/07/2024	107 922	923	-	-	108 845,211
	A#1722		6M		Deposits - Bank (03)		Yes	9,78%	No	No	No	11/12/2023	96 595	765	-	-	97 380,162
	F#5420		3M		Deposits - Bank (03)		Yes	9,00%	No	No	No	17/01/2024	-	365	-	120 000	120 385
	-																-
	-																-
	Municipality sub-total												518 412	3 956	(109 050)	120 000	533 318
	TOTAL INVESTMENTS AND INTEREST	2											518 412	3 956		120 000	533 318

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

8 Borrowings

Lending Institution	Balance 1/10/2023	Received October 2023	Interest Capitalised October 2023	Capital Repayments October 2023	Balance 31/10/2023	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	-	83 684 000	39 665 188	11 285 093	-	44 018 812	47,40%	19,75%
Grand Total (Unconditional Grants)	200 841 000	-	200 841 000	-	83 684 000	39 665 188	11 285 093	-	44 018 812	47,40%	19,75%
EPWP Integrated Grant for Municipalities	4 786 000	1 180 159	5 966 159	-	1 197 000	608 943	608 943	-	588 057	25,62%	10,21%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-	1 550 000	85 374	85 374	-	1 464 626	5,51%	5,51%
Integrated National Electrification Programme (Municipal) Grant	22 760 000	8 030 315	30 790 315	-	6 000 000	3 427 555	2 280 660	-	2 572 445	24,43%	11,14%
Integrated Urban Development Grant	59 410 000	-	59 410 000	-	24 000 000	12 344 336	3 941 192	-	11 655 664	51,43%	20,76%
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	-	3 751 000	1 053 345	1 053 345	-	2 697 655	9,53%	5,66%
Human Settlements Development Grant	22 413 000	1 422 506	23 835 506	6 364 601	-	409 485	284 133	-	409 485	28,79%	1,72%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	19 633 000	-	19 633 000	-	-	1 512 849	555 291	-	1 512 849	0,00%	8,12%
Title Deeds Restoration Grant	1 503 000	-	1 503 000	-	-	177 100	177 100	-	177 100	0,00%	11,78%
Municipal Accreditation and Capacity Building Grant	245 000	-	245 000	-	-	19 120	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 (RSEPPUU)	1 000 000	-	1 000 000	-	-	-	-	-	-	0,00%	0,00%
Cape Winelands District Grant	-	500 000	500 000	-	-	278 413	-	-	278 413	0,00%	27,84%
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	36 498 000	19 916 519	9 005 158	-	18 581 481	32,51%	15,17%

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

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

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:										
Operating Transfers and Grants										
National Government:		186 112	207 177	207 177	-	86 431	1 688	84 743	5019,6%	6 336
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	-	83 684	-	83 684		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 786	-	1 197	1 595	(398)	-25,0%	4 786
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	93	1 457	1568,2%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	-	-	990	(990)	-100,0%	2 971
Provincial Government:		23 039	30 763	30 763	0	3 751	10 160	(6 409)	-63,1%	30 763
Library Services: Conditional Grant		14 112	11 252	11 252	-	3 751	3 751	0	0,0%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	-	-	-	-		245
Title Deeds Restoration Grant		-	1 503	1 503	-	-	501	(501)	-100,0%	1 503
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	115	(115)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	0	0	-	0		38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	5 793	(5 793)	-100,0%	17 380
District Municipality:		615	-	-	-	-	-	-		-
Cape Winelands District Grant		500	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		2 365	-	-	31	227	-	227		-
Private Enterprises		2 365	-	-	31	227	-	227		-
Total Operating Transfers and Grants	5	212 132	237 940	237 940	31	90 409	11 848	78 561	663,1%	37 099
Capital Transfers and Grants										
National Government:		90 810	79 190	79 190	-	30 000	26 396	3 604	13,7%	79 190
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	22 750	-	6 000	7 583	(1 583)	-20,9%	22 750
Integrated Urban Development Grant		62 460	56 440	56 440	-	24 000	18 813	5 187	27,6%	56 440
Provincial Government:		10 895	24 666	24 666	-	-	8 222	(8 222)	-100,0%	24 666
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		-	5 033	5 033	-	-	1 678	(1 678)	-100,0%	5 033
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	18 633	-	-	6 211	(6 211)	-100,0%	18 633
RSEP/ VPUU		-	1 000	1 000	-	-	333	(333)	-100,0%	1 000
District Municipality:		-	-	-	-	-	-	-		-
Specify (Add grant description)		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Departmental Agencies and Accounts		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	101 704	103 856	103 856	-	30 000	34 618	(4 618)	-13,3%	103 856
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	313 836	341 796	341 796	31	120 409	46 467	73 942	159,1%	140 955

MONTHLY BUDGET STATEMENT FOR OCTOBER 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 - M04 October

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	11 979	40 360	(1 688)	42 048	-249,6%	(9 307)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	11 285	39 665	-	39 665		-
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 786	609	609	(1 595)	2 204	-138,2%	(4 786)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	85	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	1 250	(2 095)	3 345	-159,6%	(30 763)
Library Services: Conditional Grant		10 628	11 252	11 252	1 053	1 053	(1 977)	3 030	-153,3%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	19	19	(118)	138	-116,1%	(245)
Title Deeds Restoration Grant		-	1 503	1 503	177	177	-	177		(1 503)
Maintenance and Construction of Transport Infrastructure		495	345	345	-	-	-	-		(345)
Financial Management Capability Building Grant		319	-	-	-	-	-	-		-
Community Development Workers Operational Support Grant		38	38	38	-	-	-	-		(38)
Financial Management Support Building Grant		550	-	-	-	-	-	-		-
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	17 380	-	-	-	-		(17 380)
District Municipality:		599	-	-	-	-	-	-		-
Cape Winelands District Grant		484	-	-	-	-	-	-		-
Cape winelands community safety		115	-	-	-	-	-	-		-
Other grant providers:		103	-	-	10	23	-	23		-
Private Enterprises		103	-	-	10	23	-	23		-
Total operating expenditure of Transfers and Grants:		209 346	240 911	240 911	13 239	41 632	(3 783)	45 415	-1200,4%	(40 070)
Capital expenditure of Transfers and Grants										
National Government:		91 162	79 190	79 190	6 222	15 772	-	15 772		(79 190)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	22 750	2 281	3 428	-	3 428		(22 750)
Integrated Urban Development Grant		62 460	56 440	56 440	3 941	12 344	-	12 344		(56 440)
Provincial Government:		7 650	24 666	24 666	839	2 201	(1 678)	3 878	-231,2%	(24 666)
Library Services: Conditional Grant		69	-	-	-	-	-	-		-
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	5 033	284	409	(1 678)	2 087	-124,4%	(5 033)
Development of Sport and Recreational Facilities		220	-	-	-	-	-	-		-
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	18 633	555	1 513	-	1 513		(18 633)
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		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		98 812	103 856	103 856	7 061	17 973	(1 678)	19 650	-1171,3%	(103 856)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		308 158	344 766	344 766	20 300	59 605	(5 461)	65 066	-1191,5%	(143 925)

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October

Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
R thousands						
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share			-	-	-	
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		-	-	-	-	
Library Services: Conditional Grant			-	-	-	
Municipal Accreditation and Capacity Building Grant			-	-	-	
Title Deeds Restoration Grant			-	-	-	
HUMAN SETTLEMENTS DEVELOPMENT GRANT			-	-	-	
District Municipality:		-	-	-	-	
Specify (Add grant description)			-	-	-	
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			-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			-	-	-	
Integrated Urban Development Grant			-	-	-	
Provincial Government:		-	-	-	-	
Library Services: Conditional Grant			-	-	-	
HUMAN SETTLEMENTS DEVELOPMENT GRANT			-	-	-	
Development of Sport and Recreational Facilities			-	-	-	
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)			-	-	-	
RSEP/ VPUU			-	-	-	
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		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

10 Employee related costs

Employee - Related Costs	Original Budget	Adjustments Budget	Year-to-date Budget	Year-to-date Actual	% Variance	Monthly Budget	Monthly Actual	% Variance
Basic Salary and Wages	371 654 806	372 850 242	123 683 615	90 373 870	-27%	31 059 557	90 373 870	191%
Bonus	29 944 562	29 944 562	212 947	2 068 041	871%	45 300	2 068 041	4465%
Acting and Post Related Allowances	828 139	828 139	276 036	106 414	-61%	69 009	106 414	54%
Non Structured	38 106 984	38 106 984	12 705 589	10 577 104	-17%	3 181 971	10 577 104	232%
Standby Allowance	13 878 808	13 878 808	4 626 280	3 578 596	-23%	1 156 570	3 578 596	209%
Travel or Motor Vehicle	12 005 630	12 005 630	4 022 322	2 407 630	-40%	1 012 313	2 407 440	138%
Accommodation, Travel and Incidental	101 960	101 960	33 988	19 338	-43%	8 497	19 528	130%
Bargaining Council	160 407	160 407	53 338	81 459	53%	13 294	81 459	513%
Cellular and Telephone	2 745 713	2 745 713	908 900	530 514	-42%	227 225	530 514	133%
Current Service Cost	6 060 476	6 060 476	2 020 160	-	-100%	505 040	-	-100%
Essential User	656 632	656 632	218 876	234 489	7%	54 719	234 489	329%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	1 027 512	718 325	-30%	256 878	718 325	180%
Group Life Insurance	5 271 974	5 271 974	1 764 275	1 865 364	6%	441 378	1 865 364	323%
Housing Benefits	3 057 120	3 057 120	1 026 679	690 054	-33%	257 176	690 054	168%
Interest Cost	19 795 274	19 795 274	-	-	0%	-	-	0%
Leave Gratuity	7 522 722	7 522 722	1 253 788	-	-100%	313 447	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	800 740	-	-100%	200 185	-	-100%
Medical	28 434 382	28 434 382	9 478 180	9 423 438	-1%	2 369 545	9 423 438	298%
Non-pensionable	228 827	228 827	76 276	16 589	-78%	19 069	16 589	-13%
Pension	61 143 718	61 143 718	20 359 409	14 963 134	-27%	5 089 852	14 963 134	194%
Scarcity Allowance	823 560	823 560	274 520	1 208 733	340%	68 630	1 208 733	1661%
Shift Additional Remuneration	4 414 274	4 414 274	1 471 420	1 096 132	-26%	367 855	1 096 132	198%
Structured	2 583 399	2 583 399	734 116	658 884	-10%	287 938	658 884	129%
Unemployment Insurance	2 789 430	2 789 430	929 048	654 432	-30%	232 262	654 432	182%
Totals	617 693 549	618 888 985	187 958 014	141 272 543	-25%	47 237 710	141 272 543	199%

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

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October

Summary of Employee and Councillor remuneration	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		18 331	18 759	18 759	2 913	2 913	6 253	(3 340)	-53%	18 759
Pension and UIF Contributions		511	495	495	77	77	165	(88)	-53%	495
Medical Aid Contributions		115	133	133	17	17	44	(27)	-61%	133
Motor Vehicle Allowance		985	763	763	160	160	254	(95)	-37%	763
Cellphone Allowance		1 877	1 946	1 946	346	346	649	(303)	-47%	1 946
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	25	25	-	25	-	-
Sub Total - Councillors		21 818	22 097	22 097	3 538	3 538	7 365	(3 828)	-52%	22 097
% Increase	4		1,3%	1,3%						1,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 064	8 540	8 540	-	-	2 460	(2 460)	-100%	8 540
Pension and UIF Contributions		671	757	757	58	58	251	(193)	-77%	757
Medical Aid Contributions		123	132	132	13	13	44	(31)	-70%	132
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 230	1 472	1 472	376	376	-	376	-	1 472
Motor Vehicle Allowance		500	601	601	15	15	200	(185)	-92%	601
Cellphone Allowance		241	169	169	-	-	56	(56)	-100%	169
Housing Allowances		18	20	20	-	-	7	(7)	-100%	20
Other benefits and allowances		122	109	109	0	0	31	(31)	-100%	109
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	(30 856)	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		(19 687)	11 799	11 799	463	463	3 050	(2 587)	-85%	11 799
% increase	4		-159,9%	-159,9%						-159,9%
Other Municipal Staff										
Basic Salaries and Wages		339 618	363 114	364 310	90 374	90 374	121 223	(30 849)	-25%	364 310
Pension and UIF Contributions		58 329	63 177	63 177	15 559	15 559	21 037	(5 478)	-26%	63 177
Medical Aid Contributions		26 985	28 303	28 303	9 410	9 410	9 434	(24)	0%	28 303
Overtime		55 406	59 046	59 046	15 911	15 911	19 558	(3 647)	-19%	59 046
Performance Bonus		19	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		8 357	11 405	11 405	2 392	2 392	3 822	(1 430)	-37%	11 405
Cellphone Allowance		1 930	2 577	2 577	531	531	853	(322)	-38%	2 577
Housing Allowances		2 698	3 037	3 037	690	690	1 020	(330)	-32%	3 037
Other benefits and allowances		38 680	39 456	39 456	5 943	5 943	3 886	2 057	53%	39 456
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		5 150	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	28 807	35 781	35 781	-	-	4 075	(4 075)	-100%	35 781
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		565 979	605 895	607 090	140 810	140 810	184 908	(44 098)	-24%	607 090
% increase	4		7,1%	7,3%						7,3%
Total Parent Municipality		568 111	639 790	640 985	144 810	144 811	195 323	(50 513)	-26%	640 985
TOTAL SALARY, ALLOWANCES & BENEFITS		568 111	639 790	640 985	144 810	144 811	195 323	(50 513)	-26%	640 985
% increase	4		12,6%	12,8%						12,8%
TOTAL MANAGERS AND STAFF		546 292	617 694	618 889	141 273	141 273	187 958	(46 685)	-25%	618 889

MONTHLY BUDGET STATEMENT FOR OCTOBER 2023

12 Projections for the rest of the Financial Year

Operational Revenue													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 345 145	1 311 110	1 890 985	1 674 236	3 727 874	1 455 557	1 774 225	1 961 038	1 982 371	1 982 371	1 981 038	5 271 129	26 357 080
Infrastructure Services	173 913 449	116 861 415	129 938 938	108 398 932	79 302 678	108 805 967	80 070 568	94 868 127	93 225 363	100 425 033	102 743 330	401 402 593	1 589 956 393
Community and Protection Services	1 328 742	3 669 175	24 477 363	11 668 583	9 127 861	14 074 949	19 679 617	13 331 230	13 938 874	12 780 248	12 780 248	27 919 836	164 776 725
Corporate Services	852 939	703 637	641 531	593 621	638 720	573 637	610 695	491 019	491 019	440 341	440 341	3 701 071	10 178 570
Financial Services	142 402 373	41 004 271	39 827 023	39 081 415	34 837 019	55 374 703	36 070 414	39 321 399	39 289 465	39 214 437	39 181 471	51 910 070	597 514 060
Grand Total	319 842 647	163 549 608	196 775 841	161 416 786	127 634 152	180 284 813	138 205 519	149 972 813	148 927 092	154 842 430	157 126 428	490 204 699	2 388 782 828
Operational Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	46 151	120 750	256 999	4 243 839	2 067 029	1 114 091	1 235 626	1 272 769	1 728 040	1 503 099	1 111 714	3 140 923	17 841 031
Planning and Development	104 086	7 192 268	1 738 457	15 189 955	8 644 935	7 344 306	6 012 063	5 858 233	7 220 461	6 908 940	6 079 131	21 109 731	93 402 566
Infrastructure Services	5 015 219	97 391 837	125 187 684	136 435 758	84 365 214	100 333 594	83 458 504	79 024 709	140 852 846	103 101 869	154 069 617	257 419 642	1 366 656 493
Community and Protection Services	287 651	9 179 840	10 532 385	56 146 038	32 249 675	22 147 732	21 802 538	25 017 320	26 361 153	25 156 182	17 572 448	176 449 812	422 902 773
Corporate Services	878 713	5 512 394	12 967 339	27 318 283	18 537 573	13 940 811	13 419 470	12 313 241	23 584 672	14 062 066	8 557 195	83 264 941	234 356 698
Financial Services	6 219 858	2 943 438	2 704 542	18 468 977	13 296 287	6 780 701	9 830 205	8 040 757	8 693 599	8 118 899	5 420 523	32 271 522	122 789 307
Grand Total	12 551 677	122 340 526	153 387 406	257 802 850	159 160 713	151 661 235	135 758 406	131 527 029	208 440 771	158 851 055	192 810 628	573 656 571	2 257 948 868
Capital Expenditure													
Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	4 249	24 420	11 021	1 350	1 794	-	-	-	-	2 834	40 000
Planning and Development	-	289 331	125 508	295 926	523 077	388 077	823 873	1 058 077	1 540 577	1 173 077	1 295 500	1 530 477	9 043 500
Infrastructure Services	14 318	9 478 153	15 380 728	22 610 262	34 076 754	23 528 632	32 726 036	35 231 319	51 346 280	40 474 974	40 790 685	130 765 221	436 423 363
Community and Protection Services	-	5 012	151 868	458 166	1 080 000	2 546 979	2 200 000	2 015 000	1 743 993	1 715 000	4 690 900	8 035 084	24 642 002
Corporate Services	-	22 713	1 371 307	3 732 970	400 048	2 000 000	321 645	3 498 982	5 232 999	5 633 000	5 262 500	6 424 836	33 901 000
Financial Services	-	-	4 131	-	-	-	1 109	250 000	22 522	35 310	97 919	339 009	750 000
Grand Total	14 318	9 795 209	17 037 792	27 121 744	36 090 900	28 465 038	36 074 457	42 053 378	59 886 371	49 031 361	52 137 504	147 091 793	504 799 865