STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

APRIL 2024

QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for April 2024 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 April 2024.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature

Date: 15 May 2024

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1. Recommendations

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

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

2. Executive Summary

2.1 Introduction

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

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

2.2 Summary of 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	491 726 021	2 360 663 230	2 320 260 757
Plan to Date (SDBIP)	297 309 221	1 356 357 193	1 780 220 998
Actual	**254 277 004**	**1 571 431 402**	**1 941 599 070**
Variance to SDBIP	(43 032 217)	215 074 209	161 378 071
Year to date % Variance to SDBIP	**-14,47%**	**15,86%**	**9,07%**

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M10 April

Description	2022/23	Budget Year 2023/24							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Financial Performance									
Property rates	452 019	473 589	473 589	34 464	415 475	403 987	11 488	3%	473 589
Service charges	1 138 698	1 315 591	1 306 867	104 408	1 058 681	1 032 895	25 786	2%	1 306 867
Investment revenue	42 250	41 193	44 168	5 428	48 116	37 714	10 402	28%	44 168
Transfers and subsidies - Operational	211 107	240 911	225 163	10 426	206 779	138 485	68 294	49%	225 163
Other own revenue	257 943	213 644	270 474	41 622	212 548	167 140	45 408	27%	270 474
Total Revenue (excluding capital transfers and contributions)	2 102 017	2 284 927	2 320 261	196 348	1 941 599	1 780 221	161 378	9%	2 320 261
Employee costs	542 779	617 694	623 836	46 871	486 846	438 647	48 199	11%	623 836
Remuneration of Councillors	22 765	22 097	22 097	1 800	18 971	11 048	7 923	72%	22 097
Depreciation and amortisation	233 255	220 283	239 799	70 732	197 056	96	196 960	204789%	239 799
Interest	59 928	59 688	65 163	–	25 147	28 825	(3 677)	-13%	65 163
Inventory consumed and bulk purchases	608 174	736 842	732 947	55 595	528 709	563 456	(34 748)	-6%	732 947
Transfers and subsidies	17 758	20 636	25 819	3 451	17 286	19 561	(2 275)	-12%	25 819
Other expenditure	480 193	581 109	651 003	45 090	297 416	294 724	2 692	1%	651 003
Total Expenditure	1 964 854	2 258 349	2 360 663	223 540	1 571 431	1 356 357	215 074	16%	2 360 663
Surplus/(Deficit)	137 163	26 578	(40 402)	(27 191)	370 168	423 864	(53 696)	-13%	(40 402)
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	135 828	17 407	65 396	31 525	33 872	107%	135 828
Transfers and subsidies - capital (in-kind)	23	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	237 498	130 434	95 426	(9 785)	435 564	455 388	(19 824)	-4%	95 426
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	237 498	130 434	95 426	(9 785)	435 564	455 388	(19 824)	-4%	95 426
Capital expenditure & funds sources									
Capital expenditure	321 989	504 800	491 726	42 211	254 277	297 309	(43 032)	-14%	491 726
Capital transfers recognised	116 751	127 974	155 586	18 448	76 550	105 111	(28 562)	-27%	155 586
Borrowing	84 534	200 000	146 884	14 177	91 474	108 303	(16 829)	-16%	146 884
Internally generated funds	120 704	176 826	189 256	9 585	86 254	83 895	2 359	3%	189 256
Total sources of capital funds	321 989	504 800	491 726	42 211	254 277	297 309	(43 032)	-14%	491 726
Financial position									
Total current assets	928 122	812 698	960 986		1 354 626				960 986
Total non current assets	6 065 047	6 443 332	6 330 437		6 118 451				6 330 437
Total current liabilities	489 517	448 318	492 006		520 583				492 006
Total non current liabilities	734 220	1 059 662	906 942		734 220				906 942
Community wealth/Equity	5 782 710	5 748 050	5 892 791		6 135 598				5 892 791
Cash flows									
Net cash from (used) operating	2 557 246	428 518	459 628	40 154	1 636 299	257 382	(1 378 917)	-536%	2 364 481
Net cash from (used) investing	(300 074)	(576 970)	(562 824)	(44 862)	(308 410)	356 415	664 824	187%	562 824
Net cash from (used) financing	–	200 000	200 000	–	–	–	–		200 000
Cash/cash equivalents at the month/year end	2 700 573	484 189	677 106	–	2 206 142	1 194 098	(1 012 044)	-85%	4 005 558
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	103 387	11 878	8 467	359 947	–	–	–	–	483 678
Creditors Age Analysis									
Total Creditors	23 156	–	–	–	–	–	–	–	23 156

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M10 April

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										
Governance and administration		585 336	607 693	609 736	45 390	554 970	510 414	44 556	9%	609 736
Executive and council		624	1 205	976	21	634	709	(75)	-11%	976
Finance and administration		584 162	606 488	608 760	45 369	554 336	509 706	44 630	9%	608 760
Internal audit		550	–	–	–	–	–	–		–
Community and public safety		197 351	179 869	208 480	36 676	149 936	128 298	21 638	17%	208 480
Community and social services		23 288	14 918	22 535	1 970	13 153	12 941	212	2%	22 535
Sport and recreation		1 073	1 242	738	54	381	596	(215)	-36%	738
Public safety		162 526	147 892	172 184	33 600	129 188	112 202	16 986	15%	172 184
Housing		10 464	15 817	13 023	1 051	7 213	2 559	4 655	182%	13 023
Health		–	–	–	–	–	–	–		–
Economic and environmental services		105 522	113 925	122 249	6 040	60 546	33 047	27 498	83%	122 249
Planning and development		94 388	106 375	90 230	5 570	51 721	9 502	42 219	444%	90 230
Road transport		10 012	6 826	31 346	457	7 917	23 249	(15 332)	-66%	31 346
Environmental protection		1 121	725	672	13	908	296	612	207%	672
Trading services		1 314 143	1 487 296	1 515 625	125 649	1 241 544	1 139 986	101 558	9%	1 515 625
Energy sources		858 023	979 174	1 022 632	85 806	792 514	753 384	39 130	5%	1 022 632
Water management		174 310	196 564	202 740	17 977	174 034	164 792	9 242	6%	202 740
Waste water management		151 046	160 222	156 123	12 169	148 763	120 126	28 637	24%	156 123
Waste management		130 764	151 336	134 130	9 698	126 233	101 684	24 549	24%	134 130
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	2 202 352	2 388 783	2 456 089	213 755	2 006 995	1 811 746	195 250	11%	2 456 089
Expenditure - Functional										
Governance and administration		280 817	362 614	338 765	34 466	228 054	200 684	27 370	14%	338 765
Executive and council		39 253	42 363	34 348	3 136	30 089	15 796	14 293	90%	34 348
Finance and administration		228 130	314 447	298 909	30 862	192 784	182 367	10 417	6%	298 909
Internal audit		13 434	5 804	5 509	468	5 180	2 521	2 660	106%	5 509
Community and public safety		484 116	433 048	551 777	46 971	298 581	223 909	74 672	33%	551 777
Community and social services		43 151	52 702	52 038	5 380	38 478	33 526	4 952	15%	52 038
Sport and recreation		55 284	81 085	70 813	5 921	45 635	39 166	6 469	17%	70 813
Public safety		347 174	268 165	381 905	30 794	185 416	127 512	57 904	45%	381 905
Housing		38 508	31 096	47 021	4 877	29 052	23 705	5 347	23%	47 021
Health		–	–	–	–	–	–	–		–
Economic and environmental services		156 621	220 371	156 863	13 158	122 676	98 933	23 742	24%	156 863
Planning and development		74 848	98 596	70 693	5 444	55 837	47 020	8 817	19%	70 693
Road transport		65 410	103 690	67 501	6 017	53 874	42 360	11 513	27%	67 501
Environmental protection		16 362	18 085	18 668	1 697	12 965	9 553	3 412	36%	18 668
Trading services		1 043 300	1 242 315	1 313 258	128 945	922 121	832 831	89 290	11%	1 313 258
Energy sources		650 379	768 674	755 442	66 712	557 171	547 664	9 507	2%	755 442
Water management		140 554	146 032	161 850	18 257	111 474	75 066	36 408	49%	161 850
Waste water management		173 882	176 993	214 205	27 243	148 081	105 211	42 870	41%	214 205
Waste management		78 485	150 616	181 762	16 733	105 395	104 890	505	0%	181 762
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	1 964 854	2 258 349	2 360 663	223 540	1 571 431	1 356 357	215 074	16%	2 360 663
Surplus/ (Deficit) for the year		237 498	130 434	95 426	(9 785)	435 564	455 388	(19 824)	-4%	95 426

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.

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) - M10 April

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		550	–	–	–	–	–	–		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		20 629	26 357	24 009	1 952	16 701	9 942	6 759	68,0%	24 009
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 626 185	130 775	1 291 694	1 165 354	126 340	10,8%	1 626 185
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	196 160	35 638	143 631	126 035	17 596	14,0%	196 160
Vote 5 - CORPORATE SERVICES		11 557	10 179	12 553	1 176	9 754	5 907	3 848	65,1%	12 553
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 183	44 214	545 215	504 508	40 707	8,1%	597 183
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	2 456 089	213 755	2 006 995	1 811 746	195 250	10,8%	2 456 089
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	16 463	1 412	14 607	7 987	6 620	82,9%	16 463
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 792	93 403	88 001	8 946	71 953	60 289	11 663	19,3%	88 001
Vote 3 - INFRASTRUCTURE SERVICES		1 170 075	1 366 656	1 444 356	145 931	1 003 255	874 866	128 388	14,7%	1 444 356
Vote 4 - COMMUNITY AND PROTECTION SERVICES		429 584	422 903	484 000	30 158	254 644	216 110	38 534	17,8%	484 000
Vote 5 - CORPORATE SERVICES		166 180	234 757	211 408	28 200	139 066	115 251	23 816	20,7%	211 408
Vote 6 - FINANCIAL SERVICES		94 380	122 789	116 435	8 892	87 906	81 854	6 052	7,4%	116 435
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	1 964 854	2 258 349	2 360 663	223 540	1 571 431	1 356 357	215 074	15,9%	2 360 663
Surplus/ (Deficit) for the year	2	237 498	130 434	95 426	(9 785)	435 564	455 388	(19 824)	-4,4%	95 426

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.

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2022/23	Budget Year 2023/24							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Revenue										
Exchange Revenue		1 287 586	1 435 565	1 462 651	120 735	1 199 075	1 136 041	63 034	6%	1 462 651
Service charges - Electricity		779 984	913 669	913 669	71 237	721 503	707 922	13 581	2%	913 669
Service charges - Water		162 138	185 622	171 866	16 561	160 339	147 020	13 319	9%	171 866
Service charges - Waste Water Management		106 739	108 647	113 677	9 272	95 155	91 788	3 367	4%	113 677
Service charges - Waste management		89 837	107 654	107 654	7 338	81 684	86 165	(4 481)	-5%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 124	3 566	20 863	17 231	3 631	21%	22 124
Agency services		3 438	3 358	3 617	542	2 131	2 543	(412)	-16%	3 617
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		16 467	15 413	17 324	1 923	17 816	13 283	4 533	34%	17 324
Interest earned from Current and Non Current Assets		42 250	41 193	44 168	5 428	48 116	37 714	10 402	28%	44 168
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		12 373	10 604	13 014	695	9 191	8 315	876	11%	13 014
Licence and permits		8 408	7 872	7 994	776	5 636	5 865	(229)	-4%	7 994
Operational Revenue		44 254	19 346	47 544	3 397	36 640	18 194	18 446	101%	47 544
Non-Exchange Revenue		814 431	849 362	857 610	75 613	742 524	644 180	98 344	15%	857 610
Property rates		452 019	473 589	473 589	34 464	415 475	403 987	11 488	3%	473 589
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		146 658	131 570	155 565	30 333	116 715	99 081	17 633	18%	155 565
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		211 107	240 911	225 163	10 426	206 779	138 485	68 294	49%	225 163
Interest		3 418	3 293	3 293	390	3 553	2 627	926	35%	3 293
Fuel Levy		–	–	–	–	–	–	–		–
Operational Revenue		–	–	–	–	–	–	–		–
Gains on disposal of Assets		1 084	–	–	–	–	–	–		–
Other Gains		145	–	–	–	3	–	3		–
Discontinued Operations		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		2 102 017	2 284 927	2 320 261	196 348	1 941 599	1 780 221	161 378	9%	2 320 261
Expenditure By Type										
Employee related costs		542 779	617 694	623 836	46 871	486 846	438 647	48 199	11%	623 836
Remuneration of councillors		22 765	22 097	22 097	1 800	18 971	11 048	7 923	72%	22 097
Bulk purchases - electricity		521 012	636 393	633 893	46 283	455 947	496 332	(40 385)	-8%	633 893
Inventory consumed		87 162	100 449	99 054	9 312	72 762	67 124	5 637	8%	99 054
Debt impairment		75 205	16 684	71 053	–	–	(3 648)	3 648	-100%	71 053
Depreciation and amortisation		233 255	220 283	239 799	70 732	197 056	96	196 960	204789%	239 799
Interest		59 928	59 688	65 163	–	25 147	28 825	(3 677)	-13%	65 163
Contracted services		228 438	288 868	292 569	23 946	182 994	190 509	(7 515)	-4%	292 569
Transfers and subsidies		17 758	20 636	25 819	3 451	17 286	19 561	(2 275)	-12%	25 819
Irrecoverable debts written off		91 946	94 958	115 713	105	161	4 024	(3 863)	-96%	115 713
Operational costs		71 085	180 599	171 668	21 049	114 268	103 839	10 429	10%	171 668
Losses on Disposal of Assets		12 986	–	–	–	–	–	–		–
Other Losses		534	–	–	(10)	(7)	–	(7)		–
Total Expenditure		1 964 854	2 258 349	2 360 663	223 540	1 571 431	1 356 357	215 074	16%	2 360 663
Surplus/(Deficit)		137 163	26 578	(40 402)	(27 191)	370 168	423 864	(53 696)	(0)	(40 402)
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	135 828	17 407	65 396	31 525	33 872	0	135 828
Transfers and subsidies - capital (in-kind)		23	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		237 498	130 434	95 426	(9 785)	435 564	455 388			95 426
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		237 498	130 434	95 426	(9 785)	435 564	455 388			95 426
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		237 498	130 434	95 426	(9 785)	435 564	455 388			95 426
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		237 498	130 434	95 426	(9 785)	435 564	455 388			95 426

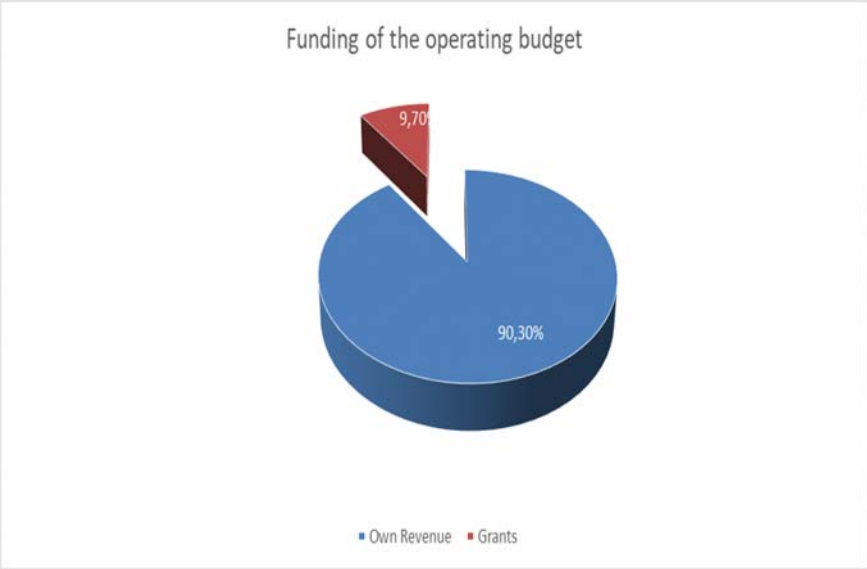
3. Operating Revenue

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 April 2024. It should be noted that the figures relate to billed revenue and not cash collected.

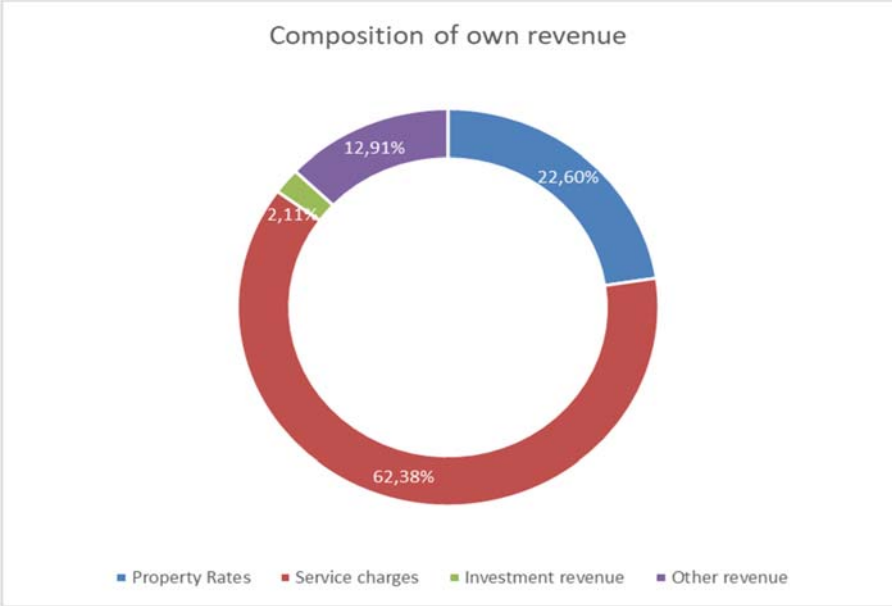
Operating Revenue by Source:

Budget Year 2023/24										
R thousand	**Original Budget**	**Adjusted Budget**	**YearTD actual**	**YearTD budget**	**YTD variance**	**YTD variance**	**Monthly budget**	**Monthly actual**	**MTD variance**	**MTD variance %**
Exchange Revenue										
Service charges - Electricity	913 669 187	913 669 187	721 502 734	707 921 685	-13 581 049	-2%	56 281 823	71 237 267	-14 955 444	-26,57%
Service charges - Water	185 621 843	171 866 497	160 338 840	147 019 786	-13 319 054	-9%	17 520 870	16 560 532	960 338	5,48%
Service charges - Waste Water Management	108 646 667	113 677 435	95 155 498	91 788 328	-3 367 170	-4%	8 730 793	9 272 392	-541 599	-6,20%
Service charges - Waste Management	107 653 574	107 653 574	81 683 738	86 165 187	4 481 449	5%	8 571 411	7 337 613	1 233 798	14,39%
Sale of Goods and Rendering of Services	22 189 670	22 123 608	20 862 526	17 231 280	-3 631 246	-21%	1 230 174	3 566 234	-2 336 060	-189,90%
Agency services	3 357 697	3 617 114	2 131 283	2 543 163	411 880	16%	284 504	541 878	-257 374	-90,46%
Interest earned from Receivables	15 412 628	17 323 717	17 816 391	13 283 425	-4 532 966	-34%	1 181 037	1 922 881	-741 844	-62,81%
Interest earned from Current and Non Current Assets	41 192 661	44 167 518	48 116 273	37 713 862	-10 402 410	-28%	3 670 473	5 428 187	-1 757 714	-47,89%
Rental from Fixed Assets	10 603 901	13 013 749	9 190 821	8 314 856	-875 965	-11%	849 843	694 907	154 936	18,23%
Licence and permits	7 871 599	7 993 809	5 636 378	5 865 394	229 016	4%	480 810	776 310	-295 500	-61,46%
Operational Revenue	19 345 609	47 544 383	36 640 152	18 193 841	-18 446 311	-101%	828 520	3 397 002	-2 568 482	-310,01%
Non-Exchange Revenue										
Property rates	473 588 918	473 588 918	415 474 977	403 987 187	-11 487 790	-3%	29 482 356	34 464 222	-4 981 866	-16,90%
Fines, penalties and forfeits	131 570 078	155 565 187	116 714 663	99 081 189	-17 633 474	-18%	10 407 704	30 333 007	-19 925 303	-191,45%
Transfer and subsidies - Operational	240 910 500	225 163 265	206 778 641	138 484 930	-68 293 711	-49%	14 597 762	10 426 423	4 171 339	28,58%
Interest	3 292 796	3 292 796	3 553 280	2 626 885	-926 395	-35%	208 615	389 502	-180 887	-86,71%
Other Gains	-	-	2 874,81	-	-2 874,81	0%		-	-	0,00%
Total Revenue (excluding capital transfers and contributions)	**2 284 927 328**	**2 320 260 757**	**1 941 599 070**	**1 780 220 998**	**-161 378 071,32**	**-9%**	**154 326 695**	**196 348 358**	**-42 021 662**	**-27,23%**

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 62.38% per cent of the R2 095 097 492 own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates

Property rates are billed monthly, and service charges water are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an overperformance of R11 487 790 for property rates when compared to the year-to-date budget projections as the annual applications do not form part of the monthly budgeted revenue projections.

3.2 Service charges - Electricity

The municipality has billed R13 581 049 more electricity charges than initially anticipated. The largest over performance was noted for Electricity Sales: Domestic High: Prepaid (R122 897 540). This increase is a result of the increase in tariffs and consumption, because of suspended load shedding and demand.

3.3 Service charges - water revenue

The municipality has billed R13 319 054 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R11 731 745). This increase in billings is a result of an increase in consumption.

3.4 Interest earned from Current and Non-Current Assets

An over performance was noted for interest earned – external investments to the amount of R10 402 410. The variance is mainly attributed to increases in the interest rates in the past few years and the municipality has also invested additional funds which has resulted in an increase in the earnings from investments.

3.5 Transfer and subsidies – Operational

An over performance is noted for transfers and subsidies to the amount of R68 293 711. The overperformance is due to the Equitable share tranche payments received during the financial year and expenditure on conditional grants.

3.6 Operational Revenue

An over performance is noted for other revenue to the amount of R18 446 311. The items that attributed to the overperformance are as follows:

3.6.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An over performance of R17 440 955 has been noted. 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

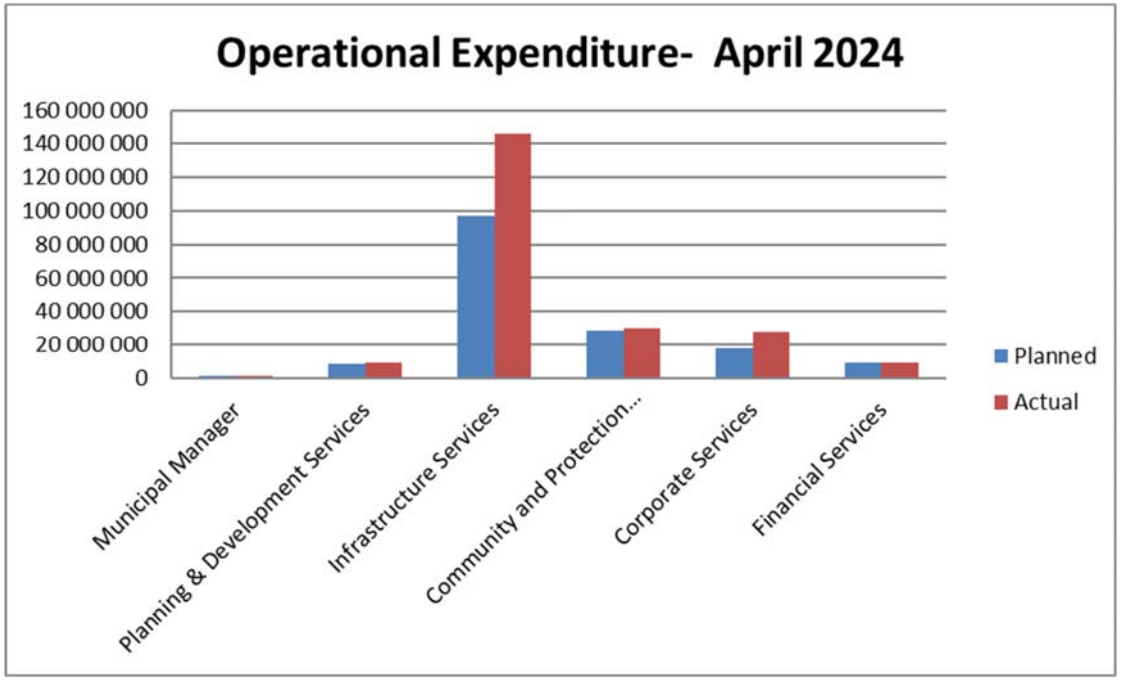
An overperformance was noted to the amount of R17 633 474. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 April 2024.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		April 2024		April Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 841 031	16 463 100	7 987 072	14 607 493	1 401 157	1 411 973	10 816	1%
Planning & Development Services	93 402 566	88 000 618	60 289 456	71 952 655	8 158 951	8 945 637	786 686	10%
Infrastructure Services	1 366 656 493	1 444 356 004	874 866 110	1 003 254 547	97 367 738	145 931 264	48 563 526	50%
Community and Protection Services	422 902 773	484 000 277	216 109 834	254 643 927	28 429 385	30 158 272	1 728 887	6%
Corporate Services	234 756 698	211 408 189	115 250 628	139 066 470	18 092 439	28 200 056	10 107 617	56%
Financial Services	122 789 307	116 435 042	81 854 093	87 906 310	8 831 111	8 892 341	61 230	1%
TOTALS	**2 258 348 868**	**2 360 663 230**	**1 356 357 193**	**1 571 431 402**	**162 280 781**	**223 539 544**	**61 258 763**	**38%**


Operational Expenditure- April 2024
160 000 000
140 000 000
120 000 000
100 000 000
80 000 000
60 000 000
40 000 000
20 000 000
0
Municipal Manager
Planning & Development Services
Infrastructure Services
Community and Protection...
Corporate Services
Financial Services
Planned
Actual

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 R60 289 456 of the amended budget. The year- to- date actual expenditure incurred amounted to R71 952 655 which resulted in an overperformance of R11 663 198. The items that attributed to the overperformance are as follows:

4.1.1 Expenditure: Contracted Services: Contractors: Event Promoters

The user department planned to spend R960 000 of the amended budget. The year-to-date expenditure incurred amounted to R1 920 000. The user department indicated that the project has been completed and the funds have been fully spent.

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

The user department planned to spend R3 016 of the amended budget. The year-to-date expenditure incurred amounted to R 290 016. The user department indicated that the budget has been fully spent and the project has been completed.

4.1.3 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Tourism

The user department planned to spend R6 559 855 of the amended budget. The year-to-date expenditure incurred amounted to R6 889 855.The user department indicated that the project has been completed and all payments have been made.

4.1.4 Expenditure: Contracted Services: Contractors: Management of Informal Settlements

The user department planned to spend R3 829 971 of the amended budget. The year-to-date expenditure incurred amounted to R5 010 263.The user department indicated that the municipality has had several disaster incidents in the past 3 months which has resulted in an increase in the appointment of contractors and consultants therefore affecting the projected cashflows. The expenditure is still within the approved amended budget for the year.

4.1.5 Employee related costs

The user department planned to spend R43 356 206 of the amended budget. The year-to-date expenditure incurred amounted to R46 692 822. The expenditure is still within the approved amended budget for the year.

4.1.6 Depreciation and amortisation

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R7 168 748. The expenditure is still within the approved amended budget for the year.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R874 866 110 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 003 254 547 which resulted in an overperformance of R128 388 437. The items that attributed to the overperformance are as follows:

4.2.1 Expenditure: Contracted Services: Contractors: Transportation

The user department planned to spend R5 379 981of the amended budget. The year-to-date expenditure incurred amounted to R7 616 278. Orders to the amount of R1 617 778 have been loaded onto the financial system. The user department indicated that the funds are utilised for the removal of slugs as and when required for the treatment of wastewater which is more than anticipated.

4.2.2 Expenditure: Inventory Consumed: Water (COCT Water)

The user department planned to spend R14 419 599 of the amended budget. The year- to-date actual expenditure incurred amounted to R19 733 348. The user department indicated that expenditure is dependent on the consumption which is above what was initially anticipated and infrastructure damages during the floods.

4.2.3 Expenditure: Contracted Services: Contractors: Sewerage Services (Public ablution)

The user department planned to spend R449 245 206 of the amended budget. The year- to-date actual expenditure incurred amounted to R449 663 555. The user department indicated that expenditure is still within the approved amended budget for the year.

4.2.4 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Roads)

The user department planned to spend R4 650 555 of the amended budget The year- to-date actual expenditure incurred amounted to R5 756 485. The user department indicated that the increased expenditure is due to damages caused by the floods which has resulted in a higher demand for maintenance.

4.2.5 Employee related costs

The user department planned to spend R150 113 192 of the amended budget. The year-to-date expenditure incurred amounted to R172 967 388. The expenditure is still within the approved amended budget for the year.

4.2.6 Depreciation and amortisation

The user department planned to spend R96 170 of the amended budget. The year-to-date expenditure incurred amounted to R156 147 243. The expenditure is still within the approved amended budget for the year.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R216 109 834 of the amended budget. The year-to-date actual expenditure incurred amounted to R254 643 927 which resulted in an overperformance of R38 534 093. The items that attributed to the overperformance are as follows:

4.3.1 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Fire services - Transport Assets)

The user department planned to spend R770 004 of the amended budget. The year- to- date actual expenditure incurred amounted to R1 818 858. The user department indicated that the there was more maintenance and repairs carried out than initially anticipated.

4.3.3 Expenditure: Contracted Services: Contractors: Forestry (Commonage & Plantations)

The user department planned to spend R31 348 of the amended budget. The year- to- date actual expenditure incurred amounted to R993 662. The user department indicated that the funds are being utilised for emergency work that is currently being carried out.

4.3.4 Expenditure: Contracted Services: Contractors: Forestry (Street trees)

The user department planned to spend R896 083 of the amended budget. The year- to- date actual expenditure incurred amounted to R1 430 067. The user department indicated that the funds are being utilised for emergency work that is currently being carried out.

4.3.5 Employee related costs

The user department planned to spend R136 133 080 of the amended budget. The year-to-date expenditure incurred amounted to R156 701 497. The expenditure is still within the approved amended budget for the year.

4.3.6 Depreciation and amortisation

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R16 099 932. The expenditure is still within the approved amended budget for the year.

4.4 Corporate Services

The Corporate Services directorate planned to spend R115 250 628 of the amended budget. The year-to-date actual expenditure incurred amounted to R139 066 470 which resulted in an overperformance of R23 815 842. The items that attributed to the overperformance are as follows:

4.4.1 Expenditure: Operational Cost: Workmen's Compensation Fund

The user department planned to spend R1 336 200 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 741 646. The user department indicated that this is a once-off payment that will be paid at the end of the financial year.

4.4.2 Expenditure: Operational Cost: Skills Development Fund Levy

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R4 319 614. The expenditure is directly linked to the over expenditure on employee related costs.

4.4.3 Expenditure: Operational Cost: Bargaining Council

The user department planned to spend R1 613 814 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 071 246. The user department indicated that this is a once-off payment that is made at the end of the financial year.

4.4.4 Depreciation and amortisation

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R14 363 207. The expenditure is still within the approved amended budget for the year.

4.5 Financial Services

The Financial Services directorate planned to spend R81 854 093 of the amended budget. The year-to-date actual expenditure incurred amounted to R87 906 310 which resulted in an overperformance of R6 052 217. The items that attributed to the overperformance are as follows:

4.5.1 Employee related costs

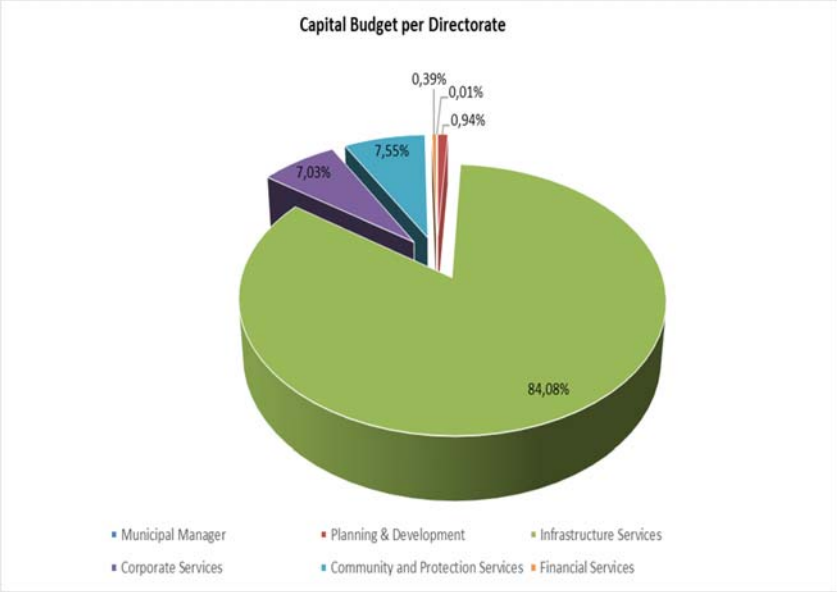
The user department planned to spend R47 280 195 of the amended budget. The year-to-date expenditure incurred amounted to R50 750 236. The expenditure is still within the approved amended budget for the year.

4.5.2 Depreciation and amortisation

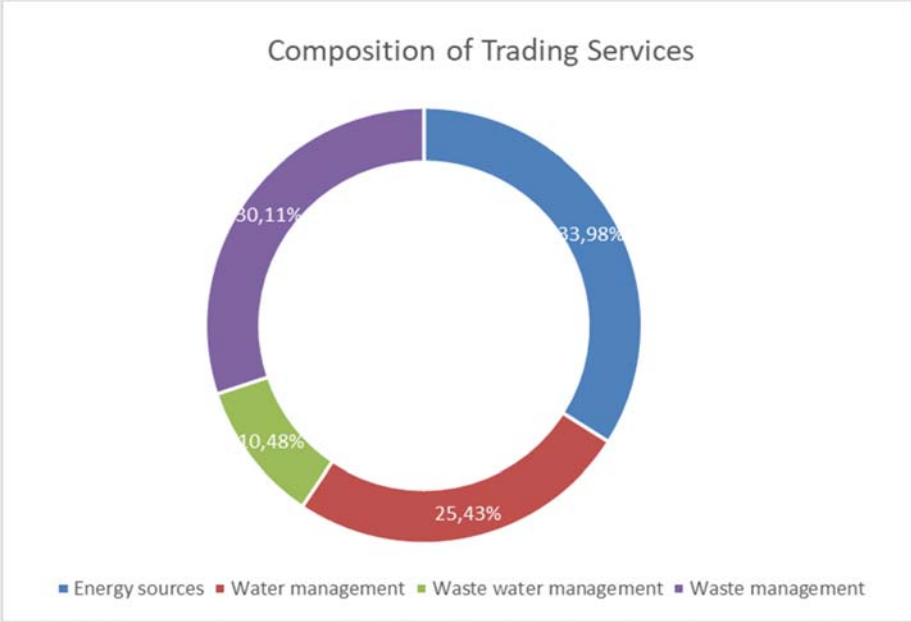
The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R3 185 361. The expenditure is still within the approved amended budget for the year.

5 Capital Expenditure

Stellenbosch municipality vested most of the 2023/24 capital budget in trading services (R295 568 586 or 60.11 per cent of the R491 726 021 capital budget) which is needed to ensure effective service delivery.



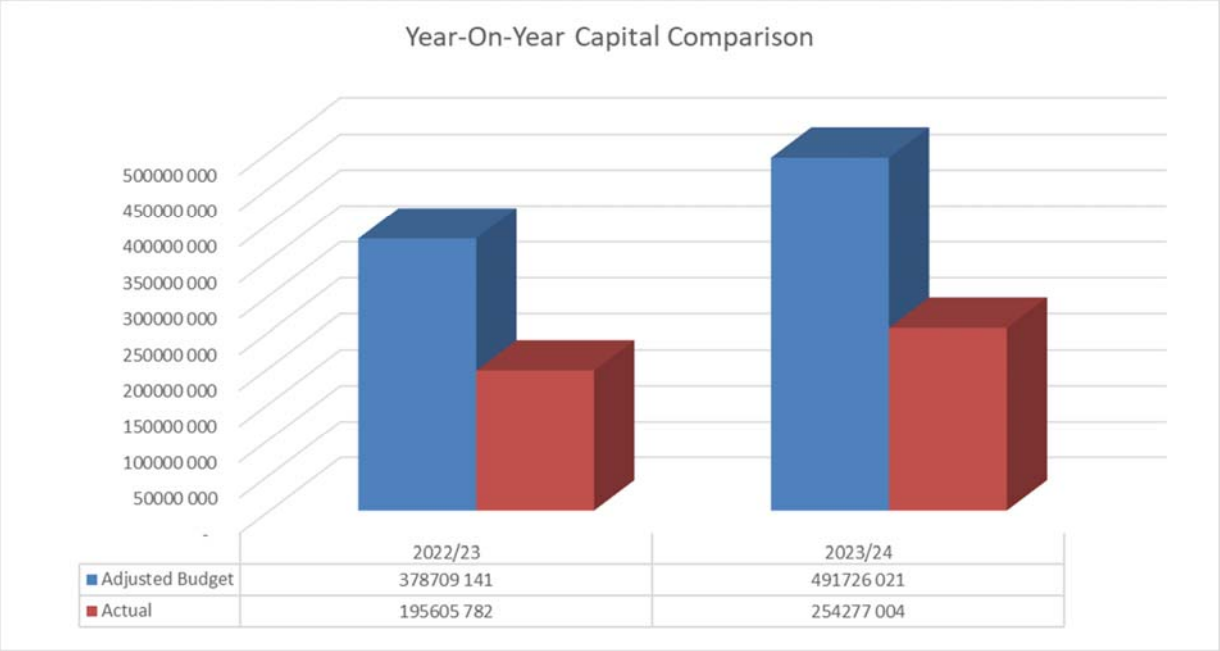
The capital budgets for trading services are largely allocated to the investments in Energy sources (R100 440 371 or 33.98 per cent of the R295 568 586 trading services capital budget).



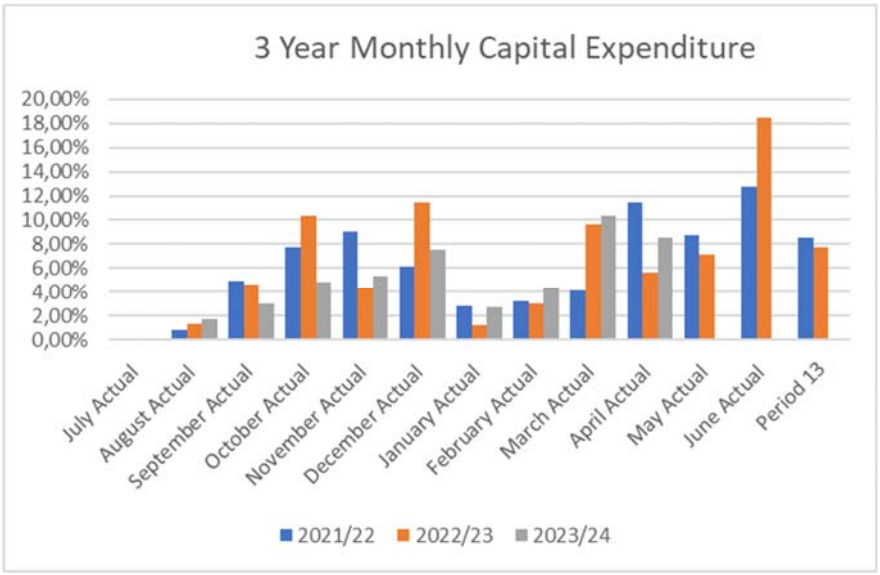
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 30 April 2024.

Directorate	Adjusted Budget	Capital Expenditure					Balance			
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	Budget - (Actual + Comm + Prov)	Year To Date Actual Spent	Year To Date Actual + Commitments	Year To Date Actual + Commitments + Provisional
Municipal Manager	40 000	40 000	35 377	696	3 132	39 204	796	88,44%	90,18%	98,01%
Planning & Development	4 619 500	1 811 306	2 308 631	815 570	12 180	3 136 381	1 483 119	49,98%	67,63%	67,89%
Infrastructure Services	413 449 960	265 247 571	219 041 647	121 470 116	11 766 939	352 278 703	61 171 257	52,98%	82,36%	85,20%
Corporate Services	34 583 166	13 147 821	20 505 231	11 828 728	59 963	32 393 923	2 189 243	59,29%	93,50%	93,67%
Community and Protection Services	37 114 547	15 241 594	10 607 669	17 339 955	2 085 214	30 032 837	7 081 710	28,58%	75,30%	80,92%
Financial Services	1 918 848	1 820 929	1 778 449	25 216	29 924	1 833 588	85 260	92,68%	94,00%	95,56%
TOTALS	**491 726 021**	**297 309 221**	**254 277 004**	**151 480 280**	**13 957 352**	**419 714 636**	**72 011 385**	**51,71%**	**82,52%**	**85,36%**

MONTHLY BUDGET STATEMENT FOR APRIL 2024



Detail	2022/23	2023/24
Adjusted Budget	378 709 141	491 726 021
Actual	195 605 782	254 277 004
Actual % Spent	**51,65%**	**51,71%**



Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget
2021/22	0,15%	0,80%	4,90%	7,75%	9,00%	6,13%	2,83%	3,22%	4,18%	11,50%	8,76%	12,77%	8,55%	403 507 635,05
2022/23	0,02%	1,31%	4,64%	10,30%	4,37%	11,47%	1,20%	3,00%	9,67%	5,68%	7,11%	18,49%	7,71%	378 709 141,00
2023/24	0,00%	1,74%	3,03%	4,83%	5,33%	7,53%	2,73%	4,35%	10,37%	8,58%				491 726 021,00

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) - M10 April

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	–	35	40	(5)	-12%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	4 037	698	2 195	1 598	597	37%	4 037
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	407 540	33 382	218 730	263 268	(44 537)	-17%	407 540
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	28 067	2 085	7 634	11 351	(3 717)	-33%	28 067
Vote 5 - CORPORATE SERVICES		30 209	30 201	33 464	3 917	19 535	12 088	7 447	62%	33 464
Vote 6 - FINANCIAL SERVICES		571	250	1 419	5	1 275	1 321	(46)	-4%	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	474 567	40 088	249 404	289 665	(40 261)	-14%	474 567
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	583	56	114	214	(100)	-47%	583
Vote 3 - INFRASTRUCTURE SERVICES		–	4 300	5 910	482	311	1 980	(1 669)	-84%	5 910
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	9 048	1 584	2 974	3 891	(917)	-24%	9 048
Vote 5 - CORPORATE SERVICES		569	3 700	1 119	–	970	1 060	(89)	-8%	1 119
Vote 6 - FINANCIAL SERVICES		–	500	500	–	504	500	4	1%	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	17 159	2 122	4 873	7 644	(2 771)	-36%	17 159
Total Capital Expenditure	3	321 989	504 800	491 726	42 211	254 277	297 309	(43 032)	-14%	491 726
Capital Expenditure - Functional Classification										
Governance and administration		31 388	34 691	36 542	3 923	22 319	15 009	7 310	49%	36 542
Executive and council		39	40	40	–	35	40	(5)	-12%	40
Finance and administration		31 348	34 651	36 502	3 923	22 284	14 969	7 315	49%	36 502
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		15 395	28 606	37 692	3 097	10 294	14 429	(4 136)	-29%	37 692
Community and social services		2 323	7 285	16 410	1 312	3 883	3 457	426	12%	16 410
Sport and recreation		4 620	6 461	10 295	1 079	4 140	5 765	(1 626)	-28%	10 295
Public safety		1 638	6 966	7 531	164	491	4 339	(3 848)	-89%	7 531
Housing		6 815	7 894	3 457	542	1 780	868	913	105%	3 457
Health		–	–	–	–	–	–	–		–
Economic and environmental services		78 737	95 480	121 923	5 878	50 533	63 629	(13 096)	-21%	121 923
Planning and development		13 953	19 800	23 345	810	8 275	14 434	(6 159)	-43%	23 345
Road transport		58 013	73 080	96 944	5 060	41 334	48 095	(6 761)	-14%	96 944
Environmental protection		6 772	2 600	1 634	8	924	1 100	(176)	-16%	1 634
Trading services		196 469	346 023	295 569	29 313	171 131	204 243	(33 111)	-16%	295 569
Energy sources		73 934	113 188	100 440	12 029	62 618	82 200	(19 582)	-24%	100 440
Water management		73 907	117 150	75 174	11 947	49 650	51 026	(1 376)	-3%	75 174
Waste water management		40 101	53 140	30 968	1 373	8 373	10 860	(2 487)	-23%	30 968
Waste management		8 527	62 545	88 986	3 964	50 489	60 156	(9 667)	-16%	88 986
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	321 989	504 800	491 726	42 211	254 277	297 309	(43 032)	-14%	491 726
Funded by:										
National Government		91 031	79 190	106 572	9 924	55 225	71 972	(16 747)	-23%	106 572
Provincial Government		8 543	24 666	29 257	5 414	13 340	20 165	(6 825)	-34%	29 257
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		17 178	24 118	19 758	3 111	7 984	12 974	(4 989)	-38%	19 758
Corporatons, Higher Educ Institutions)										
Transfers recognised - capital		116 751	127 974	155 586	18 448	76 550	105 111	(28 562)	-27%	155 586
Borrowing	6	84 534	200 000	146 884	14 177	91 474	108 303	(16 829)	-16%	146 884
Internally generated funds		120 704	176 826	189 256	9 585	86 254	83 895	2 359	3%	189 256
Total Capital Funding	7	321 989	504 800	491 726	42 211	254 277	297 309	(43 032)	-14%	491 726

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 811 306 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 308 631. This resulted in an overperformance of R497 325. The projects that attributed to the overperformance are as follows:

5.1.1 Erf 64, Kylemore

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R944 004. The user department indicated that they would submit a letter to the service provider regarding the impact of VAT 409. Expenditure will occur according to the programme and cashflow projection.

5.2 Community and Protection Services

The Directorate planned to spend R15 241 594 of the amended budget. The year-to-date actual expenditure incurred amounted to R10 607 669. This resulted in an underperformance of R4 633 925. The projects that attributed to the underperformance are as follows:

5.2.1 Specialized Vehicles: Disaster Management

The user department planned to spend R1 115 081 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R1 115 081 have been loaded onto the financial system. The user department indicated that delivery of the vehicle has been delayed and is expected in May 2024.

5.2.2 Vehicle Fleet: Law Enforcement

The user department planned to spend R4 022 383 of the amended budget. No expenditure has been incurred to date. The user department indicated that the vehicle was delivered on 11 March 2024, however the registration of the vehicle has not yet been finalised by the service provider which has resulted in a delay of the payment. Additional vehicles have also been procured and they are currently awaiting delivery of the vehicles.

5.3 Infrastructure Services

The Directorate planned to spend R265 247 571 of the amended budget. The year-to-date actual expenditure incurred amounted to R219 041 647. This resulted in an underperformance of R46 205 923. The projects that attributed to the underperformance are as follows:

5.3.1 Landfill Gas to Energy

The user department planned to spend R9 907 263 of the amended budget. The year-to-date actual expenditure incurred amounted to R191 001. Orders to the amount of R8 664 886 have been loaded onto the financial system. The user department indicated that tender BSM 60/23 has been awarded and construction is planned to commence in May 2024.

5.3.2 Laterra Substation

The user department planned to spend R22 966 915 of the amended budget. The year-to-date actual expenditure incurred amounted to R16 306 082. Orders to the amount of R6 658 576 have been loaded onto the financial system. The user department indicated that the project is currently underway, and invoices to the amount of R1 761 950 for work completed have been submitted for payment. An improvement will be seen in the next reporting period.

5.3.3 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 R29 131 727. Orders to the amount of R4 428 015 have been loaded onto the financial system. The user department indicated that Phase 1 of the project has been completed and they are awaiting final environmental approvals for phase two which will commence in the 2024/2025 financial year.

5.3.4 Vehicles: Solid Waste

The user department planned to spend R1 713 189 of the amended budget. The year-to-date actual expenditure incurred amounted to R788 510. Orders to the amount of R5 095 313 have been loaded onto the financial system. The user department indicated that they are awaiting the delivery of the vehicles.

5.3.5 Kayamandi: Zone O (±711 services)

The user department planned to spend R11 850 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 224 575. Orders to the amount of R8 125 424 have been loaded onto the financial system. The user department indicated that a contractor has been appointed, however, progress was delayed due to informal structures that are in the way and the contractor only has access to a portion of the construction site as 22 families still need to be relocated. Temporary residential areas are currently being built to accommodate the families.

5.3.6 Bulk Water Supply Klapmuts

The user department planned to spend R10 986 935 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 256 783. Orders to the amount of R7 730 152 have been loaded onto the financial system. The user department indicated that a contractor has been appointed and is on site, they envisage completion by June 2024.

5.3.7 Bridge Assessment and Design

The user department planned to spend R5 977 500 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 031 238. The user department indicated that a contractor from the existing panel tender was appointed and is expected to serve at the Bid evaluation committee.

5.4 Corporate Services

The Directorate planned to spend R13 147 821 of the amended budget. The year-to-date actual expenditure incurred amounted to R20 505 231. This resulted in an overperformance of R7 357 410. The projects that attributed to the underperformance are as follows:

5.4.1 Structural Improvement: General

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R2 763 920. The user department indicated that the project is underway.

5.4.2 Server Storage expansion and upgrades

The user department planned to spend R2 645 570 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 614 311. Orders to the amount of R560 973 have been loaded onto the financial system. The user department indicated that the server storage was delivered sooner than anticipated and invoices have been paid.

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description	NT Code	Budget Year 2023/24											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	19 837	5 560	3 317	147 319	–	–	–	–	176 034	147 319	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48 856	3 378	2 369	54 548	–	–	–	–	109 150	54 548	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	19 750	1 096	953	40 181	–	–	–	–	61 980	40 181	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	7 381	714	625	38 312	–	–	–	–	47 032	38 312	–	–
Receivables from Exchange Transactions - Waste Management	1600	5 349	908	895	50 659	–	–	–	–	57 811	50 659	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	1 419	186	192	14 592	–	–	–	–	16 390	14 592	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	794	36	115	14 336	–	–	–	–	15 281	14 336	–	–
Total By Income Source	2000	103 387	11 878	8 467	359 947	–	–	–	–	483 678	359 947	–	–
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 803	261	213	6 846	–	–	–	–	11 123	6 846	–	–
Commercial	2300	20 775	3 278	2 261	67 038	–	–	–	–	93 352	67 038	–	–
Households	2400	57 837	7 590	5 691	270 327	–	–	–	–	341 445	270 327	–	–
Other	2500	20 972	749	301	15 737	–	–	–	–	37 759	15 737	–	–
Total By Customer Group	2600	103 387	11 878	8 467	359 947	–	–	–	–	483 678	359 947	–	–

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2023/24								
R thousands		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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	8 237	–	–	–	–	–	–	–	8 237
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	14 919	–	–	–	–	–	–	–	14 919
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	23 156	–	–	–	–	–	–	–	23 156

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2023	April		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAWAL				
	ABSA BANK										
93-6748-9415	A#9415	CALL	7,000%		**97 732 102,17**		- 50 000 000,00	**(92 126 500,00)**	**417 217,68**	**5 180 324,83**	**10 785 926,99**
20-8031-5300	A#5300	FIXED / 5 MTHS	5,580%	19-Aug-22	**0,00**			-		-	**0,00**
20-8065-2148	A#2148	FIXED/6 MTHS	7,490%	14-Mar-23	**0,00**			-		-	**0,00**
20-8070-0884	A#0884	FIXED/6 MTHS	7,900%	17-Apr-23	**0,00**			-		-	**0,00**
20-8097-3316	A#3316	FIXED/4 MTHS	8,550%	14-Jul-23	**51 253 219,18**			**(51 405 479,45)**		**152 260,27**	**(0,00)**
20-8103-0741	A#0741	FIXED/3 MTHS	8,550%	19-Jul-23	**71 246 000,00**			**(71 536 164,38)**		**290 164,38**	**0,00**
20-8116-1722	A#1722	FIXED/6 MTHS	9,780%	8-Jan-24	-			**(4 583 958,83)**		**4 583 958,85**	**0,02**
20-8139-2381	A#2381	FIXED/9 MTHS	9,660%	7-Oct-24	-			**160 000 000,00**	**1 270 356,16**	**4 700 317,81**	**164 700 317,81**
20-8145-2323	A#2323	FIXED/4 MTHS	9,350%	12-Jun-24				**100 000 000,00**	**768 493,15**	**1 998 082,19**	**101 998 082,19**
					220 231 321,35	**-**	**(50 000 000,00)**	**40 347 897,33**	**2 456 067,00**	**16 905 108,34**	**277 484 327,02**
	NEDBANK										
03/7881123974/...024	N#024	FIXED / 12 MTHS	5,800%	12-Oct-22	-						
03/7881123974/...025	N#025	FIXED / 6 MTHS	6,100%	22-Sep-22	-						
03/7881123974/...026	N#026	FIXED / 12 MTHS	7,950%	21-Jun-23	**(0,01)**						
03/7881123974/...028	N#028	FIXED / 12 MTHS	9,050%	13-Oct-23	**106 471 369,86**			**(109 050 000,00)**		**2 578 630,14**	-
03/7881123974/...030	N#030	FIXED / 12 MTHS	9,540%	15-Mar-24	**102 796 657,53**			**(109 540 000,00)**		**6 743 342,47**	-
03/7881123974/...031	N#031	FIXED / 12 MTHS	10,300%	10-Jul-24				**105 481 646,98**	**892 981,61**	**8 780 985,87**	**114 262 632,85**
03/7881123974/...032	N#032	FIXED / 12 MTHS	9,670%	19-Dec-24				**70 000 000,00**	**556 356,16**	**797 443,84**	**70 797 443,84**
					209 268 027,39	**-**	**-**	**(43 108 353,02)**	**1 449 337,78**	**18 900 402,31**	**185 060 076,69**
	FNB										
76204315420	F#5420	FIXED 3 MNTHS	9,000%	17-Jan-24				**(2 663 013,69)**		**2 663 013,70**	**0,01**
								(2 663 013,69)	**-**	**2 663 013,70**	**0,01**
	SBSA										
258489367-039	S#039	CALL	8,250%					**(913 121,92)**		**913 121,92**	**(0,00)**
258489367-040	S#040	FIXED 2 MNTHS	9,075%					**100 000 000,00**	**745 890,41**	**1 044 246,58**	**101 044 246,58**
								99 086 878,08	**745 890,41**	**1 957 368,49**	**101 044 246,57**
INVESTMENT TOTAL					**429 499 348,74**	**-**	**(50 000 000,00)**	**93 663 408,70**	**4 651 295,19**	**40 425 892,84**	**563 588 650,29**

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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 3	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
Municipality														
A#9415		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	0	No	No	12/10/2024	60 369	417	(50 000)		10 786
N#028		1Y	Deposits - Bank (03)	No	Yes	0	No	No	13/10/2023	–	–	–	–	–
N#030		1Y	Deposits - Bank (03)	No	Yes	0	No	No	15/03/2024	–	–	–	–	–
A#3316		4M	Deposits - Bank (03)	No	Yes	9%	No	No	16/07/2023	–	–	–	–	–
A#0741		3M	Deposits - Bank (03)	No	Yes	9%	No	No	19/07/2023	–	–	–	–	–
N#031		1Y	Deposits - Bank (03)	No	Yes	10%	No	No	11/07/2024	113 370	893	–	–	114 263
A#1722		6M	Deposits - Bank (03)	No	Yes	10%	No	No	11/12/2023	–	–	–	–	–
F#5420		3M	Deposits - Bank (03)	No	Yes	9%	No	No	17/01/2024	–	–	–	–	–
A#2381		9M	Deposits - Bank (03)	No	Yes	10%	No	No	07/10/2024	163 430	1 270	–	–	164 700
S#039		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	8%	No	No	12/01/2025	–	–	–	–	–
A#2323		4M	Deposits - Bank (03)	No	Yes	9%	No	No	12/06/2024	101 230	768	–	–	101 998
N#032		1Y	Deposits - Bank (03)	No	Yes	10%	No	No	19/12/2024	70 241	556	–	–	70 797
S#040		2M	Deposits - Bank (03)	No	Yes	0	No	No	20/05/2024	100 298	746	–	–	101 044
TOTAL INVESTMENTS AND INTEREST	2									608 937	4 651	(50 000)	–	563 589

8 Borrowings

Lending Institition	Balance 1/04/2024	Received April 2024	Interest Capitalised April 2024	Capital Repayments April 2024	Balance 30/04/2024	Percentage	Sinking Funds
							(R'000)
DBSA@ 11.1%	5 724 978	-	-	-	5 724 978	11,10%	
DBSA@ 10.25%	22 670 551	-	-	-	22 670 551	10,25%	
DBSA @ 9.74%	57 707 669	-	-	-	57 707 669	9,74%	
NEBANK @ 9.70%	106 199 843	-	-	-	106 199 843	9,70%	
NEBANK @ 8.8%	84 690 827	-	-	-	84 690 827	6,73%	
STANDARD BANK @ 11.00%	130 883 478	-	-	-	130 883 478	11,00%	
NEDBANK @9.70%	67 178 969	-	-	-	67 178 969	9,70%	
TOTAL	475 056 315	-	-	-	475 056 315		

9 Allocations and grant receipts and expenditure

OPERATING & CAPITAL GRANTS	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2023/24 INCLUSIVE OF ROLL OVER AMOUNTS	CAPITAL DEBTORS	PRIOR YEARS DEBTORS CLEARED	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
Unconditonal Grant:Equitable Share	200 841 000	-	200 841 000	-		200 841 000	107 568 251	8 201 394	-	93 272 749	53,56%	53,56%
Grand Total (Unconditional Grants)	**200 841 000**	**-**	**200 841 000**	**-**	**-**	**200 841 000**	**107 568 251**	**8 201 394**	**-**	**93 272 749**	**53,56%**	**53,56%**
EPWP Integrated Grant for Municipalities	4 519 000	-	4 519 000	-		4 519 000	2 835 908	265 530	-	1 683 092	62,76%	62,76%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-		1 550 000	341 496	28 458	-	1 208 504	22,03%	22,03%
Integrated National Electrification Programme (Municipal) Grant	20 000 000	-	20 000 000	-		20 000 000	14 178 507	4 269 963	-	5 821 493	70,89%	70,89%
Integrated Urban Development Grant	59 410 000	-	59 410 000	-		59 410 000	36 230 109	4 050 613	-	23 179 891	60,98%	60,98%
LGSETA Funding	-	-	-			-	-	-	-	-	0,00%	0,00%
Municipal Disaster Response Grant	30 132 000	-	30 132 000			30 132 000	2 588 241	1 740 426	-	27 543 759	8,59%	8,59%
Community Development Workers Operational Support Grant	38 000	-	38 000	-		38 000	2 510	-	-	35 490	6,61%	6,61%
Community Library Service Grant	11 252 000	4 339 483	15 591 483	-		11 252 000	5 179 212	333 756	-	10 412 271	33,22%	33,22%
Library services replacment funding	180 000		180 000			-	11 496	-	-	- 11 496	0,00%	6,39%
Financial Management Support Grant	-	-	-			-	-	-	-	-	0,00%	0,00%
Human Settlements Development Grant	2 504 603	189 841	2 694 444	6 364 601	1 919 583	3 821 797	1 575 874	500 000	-	2 435 764	39,28%	58,49%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 350 000	1 232 665	15 582 665	-		5 893 185	5 430 671	580 622	-	1 695 179	76,21%	34,85%
Title Deeds Restoration Grant	1 503 000	-	1 503 000	-		-	549 978	-	-	- 549 978	0,00%	36,59%
Municipal Accreditation and Capacity Building Grant	245 000	-	245 000	-		245 000	211 856	192 736	245 000	33 144	0,00%	86,47%
Western Cape Municipal Energy Resilience Grant (WC MER Grant)	244 000		244 000			244 000				244 000	0,00%	0,00%
Financial Management Capability Grant	200 000	40 766	240 766			200 000		-	-	240 766	0,00%	0,00%
Maintenance and Construction of Transport Infrastructure	345 000	-	345 000	450 000		-	345 000	249 495	-	- 345 000	0,00%	100,00%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	1 000 000	-	1 000 000	-		1 000 000	455 704	177 291	-	544 296	45,57%	45,57%
Cape Winelands District Grant	-	500 000	500 000	-		-			-	500 000	0,00%	0,00%
Cape Winelands community safety grant	200 000		200 000			-	119 700	119 700	-	- 119 700	0,00%	59,85%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-	6 175 000	6 175 000	-		-	5 877 375	4 156 325	-	297 625	95,18%	95,18%
Khaya Lam Free Market Foundation	-	102 000	102 000	-		258 000	-	-	-	360 000	0,00%	0,00%
Grand total (Conditional Grants)	**147 672 603**	**12 579 755**	**160 252 358**	**6 814 601**	**1 919 583**	**138 562 982**	**75 933 637**	**16 664 916**	**245 000**	**75 209 100**	**50,24%**	**56,65%**

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

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	–	206 910	4 432	202 478	4568,5%	6 069
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	–	200 841	–	200 841		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 519	–	4 519	3 766	753	20,0%	4 519
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	666	884	132,6%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	–	2 971	2 475	495	20,0%	2 971
Provincial Government:		23 039	30 763	14 298	245	13 009	11 542	1 467	12,7%	14 098
Library Services: Conditional Grant		14 112	11 252	11 252	–	11 252	9 377	1 875	20,0%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	245	245	–	245		245
Library services replacment funding		6 954	–	–	–	–	–	–		–
Title Deeds Restoration Grant		–	1 503	1 503	–	–	1 253	(1 253)	-100,0%	1 503
Financial Management Capability Grant		–	–	200	–	200	–	200		–
Maintenance and Construction of Transport Infrastructure		495	345	345	–	–	288	(288)	-100,0%	345
Community Development Workers Operational Support Grant		38	38	38	–	38	–	38		38
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	–	–	–	244	–	244		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	17 380	715	–	1 030	626	404	64,6%	715
District Municipality:		615	–	200	–	138	400	(262)	-65,5%	400
Cape Winelands District Grant		500	–	–	–	–	–	–		–
Cape winelands ommunity safety		115	–	200	–	138	400	(262)	-65,5%	400
Other grant providers:		2 365	–	–	10	1 129	–	1 129		–
Non-profit Institutions		–	–	–	–	258	–	258		–
Private Enterprises		2 365	–	–	10	871	–	871		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	212 132	237 940	221 408	255	221 186	16 375	204 812	1250,8%	20 567
Capital Transfers and Grants										
National Government:		90 810	79 190	106 572	–	109 542	92 165	17 377	18,9%	106 572
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	20 000	–	20 000	45 132	(25 132)	-55,7%	50 132
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	30 132	–	30 132	–	30 132		–
Integrated Urban Development Grant		62 460	56 440	56 440	–	59 410	47 033	12 377	26,3%	56 440
Provincial Government:		10 895	24 666	17 320	–	10 210	14 433	(4 223)	-29,3%	17 320
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	5 033	1 970	–	3 317	1 641	1 675	102,1%	1 970
Development of Sport and Recreational Facilities		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	14 350	–	5 893	11 958	(6 065)	-50,7%	14 350
RSEP/ VPUU		–	1 000	1 000	–	1 000	833	167	20,0%	1 000
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	101 704	103 856	123 891	–	119 752	106 598	13 154	12,3%	123 891
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	313 836	341 796	345 299	255	340 938	122 972	217 966	177,2%	144 458

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

WC024 Stellenbosch - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	209 881	8 633	111 825	(3 380)	115 204	-3408,7%	(9 219)
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	8 201	107 568	–	107 568		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 519	266	2 836	(2 713)	5 549	-204,5%	(4 699)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	28	341	(666)	1 008	-151,3%	(1 550)
Integrated Urban Development Grant		3 287	2 971	2 971	137	1 079	–	1 079		(2 971)
Provincial Government:		20 424	30 763	14 542	776	6 300	(7 281)	13 581	-186,5%	(14 403)
Library Services: Conditional Grant		10 628	11 252	11 252	334	5 179	(7 138)	12 317	-172,6%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	193	212	(125)	336	-270,1%	(245)
Library services replacment funding		6 954	–	180	–	11	–	11		(1 503)
Title Deeds Restoration Grant		–	1 503	1 503	–	550	–	550		–
Financial Management Capability Grant		–	–	200	–	–	–	–		–
Maintenance and Construction of Transport Infrastructure		495	345	345	249	345	–	345		(345)
Specify (Add grant description)		319	–	–	–	–	–	–		(241)
Community Development Workers Operational Support Grant		38	38	38	–	3	(19)	22	-113,2%	(38)
Financial Management Support Grant		550	–	–	–	–	–	–		–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	–	244	–	–	–	–		(244)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	17 380	535	–	–	–	–		(535)
District Municipality:		599	–	200	120	120	(50)	170	-339,4%	(700)
Cape Winelands District Grant		484	–	–	–	–	–	–		–
Cape winelands ommunity safety		115	–	200	120	120	(50)	170	-339,4%	(200)
Other grant providers:		103	–	–	11	67	–	67		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		103	–	–	11	67	–	67		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		209 346	240 911	224 623	9 540	118 312	(10 711)	129 022	-1204,6%	(24 322)
Capital expenditure of Transfers and Grants										
National Government:		91 162	79 190	106 572	9 924	51 918	(1 147)	53 065	-4626,8%	(76 440)
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	20 000	4 270	14 179	(1 147)	15 325	-1336,3%	(20 000)
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	30 132	1 740	2 588	–	2 588		–
Integrated Urban Development Grant		62 460	56 440	56 440	3 913	35 151	–	35 151		(56 440)
Provincial Government:		7 650	24 666	17 320	1 258	7 330	(30 378)	37 708	-124,1%	(59 389)
Library Services: Conditional Grant		69	–		–	–	–	–		(4 339)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	1 970	500	1 444	5 033	(3 589)	-71,3%	(2 159)
Development of Sport and Recreational Facilities		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	14 350	581	5 431	(1 677)	7 107	-423,9%	(15 583)
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	–	–	–	(33 734)	33 734	-100,0%	(36 307)
RSEP/ VPUU		1 000	1 000	1 000	177	456	–	456		(1 000)
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (B		–	–	–	–	–	–	–		–
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	123 891	11 181	59 248	(31 525)	90 773	-287,9%	(135 828)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		308 158	344 766	348 514	20 721	177 560	(42 235)	219 795	-520,4%	(160 150)

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April

Description	Ref	Budget Year 2023/24				
R thousands		Approved Rollover 2022/23	Monthly Actual	YearTD Actual	YTD Variance	YTD Variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Operational Revenue:General Revenue:Equitable Share			–	–	–	
Provincial Government:		41	–	–	(41)	-100,0%
Financial Management Capability Grant		41	–	–	(41)	-100,0%
District Municipality:		500	–	–	(500)	-100,0%
Cape Winelands District Grant		500	–	–	(500)	-100,0%
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		541	–	–	(541)	-100,0%
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			–	–	–	
Provincial Government:		11 937	4 156	6 009	(5 928)	-49,7%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	4 156	5 877	(298)	-4,8%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		1 233	–	–	(1 233)	-100,0%
Library Services: Conditional Grant		4 339	–	–	(4 339)	-100,0%
HUMAN SETTLEMENTS DEVELOPMENT GRANT		190	–	132	(58)	
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		11 937	4 156	6 009	(5 928)	-49,7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		12 478	4 156	6 009	(6 468)	-51,8%

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	363 922 222	265 147 081	300 649 799	13%	31 003 375	30 585 645	-1%
Bonus	29 944 562	31 242 155	17 594 699	26 249 401	49%	2 603 521	64 574	-98%
Acting and Post Related Allowances	828 139	852 226	475 385	396 408	-17%	71 017	16 056	-77%
Non Structured	38 106 984	40 740 266	30 217 596	33 130 652	10%	3 395 020	4 081 118	20%
Standby Allowance	13 941 228	14 821 927	10 745 516	11 079 508	3%	1 235 164	1 313 322	6%
Travel or Motor Vehicle	12 005 630	12 826 635	8 468 308	8 105 101	-4%	1 068 889	794 245	-26%
Accommodation, Travel and Incidental	206 670	226 573	130 457	91 976	-29%	18 880	7 289	-61%
Bargaining Council	160 407	215 178	172 385	266 949	55%	17 906	28 204	58%
Cellular and Telephone	2 745 713	2 989 730	1 957 145	1 871 201	-4%	249 147	192 189	-23%
Current Service Cost	6 060 476	6 060 476	3 030 240	-	-100%	505 040	-	-100%
Essential User	656 632	819 483	644 235	729 882	13%	68 291	74 437	9%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	2 259 593	2 439 832	8%	256 878	247 594	-4%
Group Life Insurance	5 271 974	5 767 920	4 476 953	6 287 712	40%	479 686	621 977	30%
Housing Benefits	3 057 120	3 232 190	2 248 061	2 293 980	2%	269 351	228 815	-15%
Interest Cost	19 795 274	19 795 274	9 897 636	-	0%	1 649 606	-	0%
Leave Gratuity	7 522 722	7 522 722	3 761 364	-	-100%	626 894	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	1 201 110	-	-100%	200 185	-	-100%
Medical	28 434 382	30 528 169	21 133 187	27 107 515	28%	2 544 012	2 552 938	0%
Non-pensionable	228 827	244 107	138 503	49 205	-64%	20 342	2 586	-87%
Pension	60 976 588	64 852 016	46 060 529	50 442 834	10%	5 404 338	4 981 674	-8%
Scarcity Allowance	823 560	1 517 679	1 489 000	2 031 697	36%	126 473	111 380	-12%
Shift Additional Remuneration	4 414 274	4 608 129	3 389 450	9 314 119	175%	384 010	443 683	16%
Structured	2 583 399	2 583 399	1 950 583	2 122 553	9%	215 283	304 080	41%
Unemployment Insurance	2 789 430	2 982 569	2 058 120	2 185 560	6%	248 550	219 216	-12%
Totals	617 693 549	623 835 797	438 647 136	486 845 886	11%	52 661 858	46 871 021	-11%

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2022/23 Audited Outcome	Budget Year 2023/24 Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 152	18 759	18 759	1 491	15 743	9 379	6 363	68%	18 759
Pension and UIF Contributions		511	495	495	44	430	247	182	74%	495
Medical Aid Contributions		115	133	133	9	86	67	20	29%	133
Motor Vehicle Allowance		985	763	763	82	806	382	425	111%	763
Cellphone Allowance		2 003	1 946	1 946	161	1 769	973	796	82%	1 946
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	13	137	–	137		–
Sub Total - Councillors		22 765	22 097	22 097	1 800	18 971	11 048	7 923	72%	22 097
% increase	4		-2,9%	-2,9%						-2,9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		8 064	8 540	8 540	689	4 465	4 270	195	5%	8 540
Pension and UIF Contributions		671	757	774	–	58	445	(387)	-87%	774
Medical Aid Contributions		123	132	135	–	13	81	(68)	-84%	135
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 230	1 472	1 658	–	(787)	1 205	(1 992)	-165%	1 658
Motor Vehicle Allowance		500	601	624	–	17	327	(310)	-95%	624
Cellphone Allowance		241	169	169	–	–	85	(85)	-100%	169
Housing Allowances		18	20	20	–	–	10	(10)	-100%	20
Other benefits and allowances		122	109	109	–	0	54	(54)	-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	12 030	689	3 767	6 477	(2 711)	-42%	12 030
% increase	4		-159,9%	-161,1%						-161,1%
Other Municipal Staff										
Basic Salaries and Wages		339 618	363 114	355 382	29 896	296 185	260 877	35 308	14%	355 382
Pension and UIF Contributions		58 329	63 177	67 240	5 204	52 602	47 773	4 830	10%	67 240
Medical Aid Contributions		26 985	28 303	30 393	2 553	27 095	21 053	6 042	29%	30 393
Overtime		55 406	59 046	62 754	6 142	55 647	46 303	9 344	20%	62 754
Performance Bonus		19	–	–	–	–	–	–		–
Motor Vehicle Allowance		8 357	11 405	12 202	794	8 088	8 141	(53)	-1%	12 202
Cellphone Allowance		1 930	2 577	2 821	192	1 871	1 873	(1)	0%	2 821
Housing Allowances		2 698	3 037	3 212	229	2 294	2 238	56	3%	3 212
Other benefits and allowances		38 680	39 456	42 022	1 171	39 298	26 023	13 275	51%	42 022
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		5 150	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	25 294	35 781	35 781	–	–	17 890	(17 890)	-100%	35 781
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		562 466	605 895	611 806	46 182	483 079	432 170	50 910	12%	611 806
% increase	4		7,7%	8,8%						8,8%
Total Parent Municipality		565 544	639 790	645 932	48 671	505 817	449 695	56 122	12%	645 932
TOTAL SALARY, ALLOWANCES & BENEFITS		565 544	639 790	645 932	48 671	505 817	449 695	56 122	12%	645 932
% increase	4		13,1%	14,2%						14,2%
TOTAL MANAGERS AND STAFF		542 779	617 694	623 836	46 871	486 846	438 647	48 199	11%	623 836

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	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	1 011 386	993 999	2 770 737	1 761 426	1 952 314	1 590 878	5 716 586	24 008 548
Infrastructure Services	173 913 449	116 861 415	129 938 938	108 398 932	113 857 997	153 437 304	97 488 314	120 461 552	146 561 118	130 774 937	101 333 646	233 156 956	1 626 184 558
Community and Protection Services	1 328 742	3 669 175	24 477 363	11 668 583	2 587 419	786 268	516 365	60 348 981	2 610 185	35 637 879	13 221 678	39 307 210	196 159 847
Corporate Services	852 939	703 637	641 531	593 621	572 233	605 694	993 558	697 973	2 916 919	1 176 023	440 521	2 358 577	12 553 225
Financial Services	142 402 373	41 004 271	39 827 023	39 081 415	36 140 639	64 940 634	39 103 145	38 919 616	59 582 266	44 213 840	37 851 428	14 116 001	597 182 651
Grand Total	**319 842 647**	**163 549 608**	**196 775 841**	**161 416 786**	**155 148 033**	**220 781 285**	**139 095 381**	**223 198 859**	**213 431 914**	**213 754 993**	**154 438 151**	**294 655 330**	**2 456 088 829**

Operational Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	46 151	120 750	256 999	4 243 839	320 500	54 312	5 732 660	1 509 549	910 760	1 411 973	1 208 435	647 171	16 463 100
Planning and Development	104 086	7 192 268	1 738 457	15 189 955	1 406 996	3 145 804	20 727 743	7 753 550	5 748 158	8 945 637	6 190 583	9 857 380	88 000 618
Infrastructure Services	5 015 219	97 391 837	125 187 684	136 435 758	76 949 547	74 889 402	135 118 873	116 974 052	89 360 910	145 931 264	155 073 445	285 728 012	1 444 056 004
Community and Protection Services	287 651	9 179 840	10 532 385	56 146 038	14 556 976	5 123 049	81 189 922	28 549 050	18 920 745	30 158 272	24 068 093	205 288 257	484 000 277
Corporate Services	878 713	5 512 394	12 967 339	27 318 283	2 980 980	2 316 901	23 611 354	26 849 138	8 431 312	28 200 056	14 642 047	57 699 672	211 408 189
Financial Services	6 219 858	2 943 438	2 704 542	18 468 977	4 553 540	5 242 562	24 965 285	7 441 250	6 474 518	8 892 341	5 469 721	23 059 011	116 435 042
Grand Total	**12 551 677**	**122 340 526**	**153 387 406**	**257 802 850**	**100 768 538**	**90 772 031**	**291 345 837**	**189 076 590**	**129 846 404**	**223 539 544**	**206 652 324**	**582 279 503**	**2 360 363 230**

Capital Expenditure

Directorates	July Actuals	August Actuals	September Actuals	October Actuals	November Actuals	December Actuals	January Actuals	February Actuals	March Actuals	April Actuals	May Budget	June Budget	Totals
Municipal Manager	-	-	4 249	24 420	2 920	5 709	1 498	-	- 3 419	-	-	4 623	40 000
Planning and Development	-	289 331	125 508	295 926	212 603	20 796	257 385	-	352 782	754 300	218 591	2 092 278	4 619 500
Infrastructure Services	14 318	9 478 153	15 380 728	22 610 262	24 475 566	41 370 792	11 975 060	17 297 873	42 574 397	33 864 498	22 201 823	172 206 490	413 449 960
Community and Protection Services	-	5 012	151 868	458 166	2 987 177	859 798	485 873	959 516	1 031 027	3 669 231	2 115 191	24 391 687	37 114 547
Corporate Services	-	22 713	1 371 307	3 732 970	2 296 430	44 046	712 872	3 064 978	5 342 477	3 917 438	4 073 571	10 004 364	34 583 166
Financial Services	-	-	4 131	-	-	-	4 895	48 880	1 715 283	5 260	97 919	42 480	1 918 848
Grand Total	**14 318**	**9 795 209**	**17 037 792**	**27 121 744**	**29 974 697**	**42 301 141**	**13 437 583**	**21 371 247**	**51 012 546**	**42 210 727**	**28 707 095**	**208 741 922**	**491 726 021**