STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

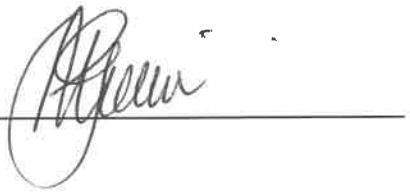
MARCH 2024

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature 

Date: 15 April 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	2 360 363 230	2 320 260 757
Plan to Date (SDBIP)	273 936 517	1 207 229 302	1 625 894 303
Actual	**212 066 277**	**1 347 891 859**	**1 745 250 712**
Variance to SDBIP	(61 870 240)	140 662 557	119 356 409
Year to date % Variance to SDBIP	**-22,59%**	**11,65%**	**7,34%**

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M09 March

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	35 063	381 011	374 505	6 506	2%	473 589
Service charges	1 138 698	1 315 591	1 306 867	106 037	954 273	941 790	12 483	1%	1 306 867
Investment revenue	42 250	41 193	44 168	5 104	42 688	34 043	8 645	25%	44 168
Transfers and subsidies - Operational	211 107	240 911	225 163	49 295	196 352	123 887	72 465	58%	225 163
Other own revenue	257 943	213 644	270 474	10 804	170 927	151 669	19 258	13%	270 474
Total Revenue (excluding capital transfers and contributions)	**2 102 017**	**2 284 927**	**2 320 261**	**206 304**	**1 745 251**	**1 625 894**	**119 356**	**7%**	**2 320 261**
Employee costs	542 779	617 694	623 836	42 544	439 975	385 985	53 990	14%	623 836
Remuneration of Councillors	22 765	22 097	22 097	1 820	17 171	9 207	7 964	87%	22 097
Depreciation and amortisation	233 255	220 283	239 799	–	126 325	87	126 238	145840%	239 799
Interest	59 928	59 688	66 435	–	25 147	25 962	(815)	-3%	66 435
Inventory consumed and bulk purchases	608 174	736 842	733 198	55 293	473 113	506 316	(33 203)	-7%	733 198
Transfers and subsidies	17 758	20 636	20 199	227	13 835	15 525	(1 691)	-11%	20 199
Other expenditure	480 193	581 109	654 801	29 962	252 326	264 146	(11 820)	-4%	654 801
Total Expenditure	**1 964 854**	**2 258 349**	**2 360 363**	**129 846**	**1 347 892**	**1 207 229**	**140 663**	**12%**	**2 360 363**
Surplus/(Deficit)	**137 163**	**26 578**	**(40 102)**	**76 457**	**397 359**	**418 665**	**(21 306)**	**-5%**	**(40 102)**
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	135 828	7 128	47 990	30 907	17 082	55%	135 828
Transfers and subsidies - capital (in-kind)	23	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**	**(4 224)**	**-1%**	**95 726**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**	**(4 224)**	**-1%**	**95 726**
Capital expenditure & funds sources									
Capital expenditure	**321 989**	**504 800**	**491 726**	**51 013**	**212 066**	**273 937**	**(61 870)**	**-23%**	**491 726**
Capital transfers recognised	116 751	127 974	155 586	9 231	58 101	92 769	(34 668)	-37%	155 586
Borrowing	84 534	200 000	146 884	11 084	77 297	106 126	(28 829)	-27%	146 884
Internally generated funds	120 704	176 826	189 256	30 697	76 668	75 041	1 627	2%	189 256
Total sources of capital funds	**321 989**	**504 800**	**491 726**	**51 013**	**212 066**	**273 937**	**(61 870)**	**-23%**	**491 726**
Financial position									
Total current assets	928 122	812 698	960 735		1 403 394				960 735
Total non current assets	6 065 047	6 443 332	6 330 437		6 208 109				6 330 437
Total current liabilities	489 517	448 318	491 456		587 249				491 456
Total non current liabilities	734 220	1 059 662	906 942		734 223				906 942
Community wealth/Equity	**5 782 710**	**5 748 050**	**5 892 791**		**6 136 434**				**5 892 791**
Cash flows									
Net cash from (used) operating	2 557 246	428 518	459 628	283 078	1 596 145	247 975	(1 348 170)	-544%	2 364 481
Net cash from (used) investing	(300 074)	(576 970)	(562 824)	(53 855)	(263 548)	323 063	586 611	182%	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**	**–**	**2 210 850**	**1 151 339**	**(1 059 511)**	**-92%**	**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	110 984	9 075	8 594	355 175	–	–	–	–	483 828
Creditors Age Analysis									
Total Creditors	17 816	–	–	–	–	–	–	–	17 816

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

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**	**62 499**	**509 580**	**471 292**	38 288	8%	**609 736**
Executive and council		624	1 205	976	134	613	618	(5)	-1%	976
Finance and administration		584 162	606 488	608 760	62 365	508 967	470 673	38 293	8%	608 760
Internal audit		550	–	–	–	–	–	–		–
Community and public safety		**197 351**	**179 869**	**208 480**	**2 180**	**113 260**	**114 350**	(1 090)	-1%	**208 480**
Community and social services		23 288	14 918	22 535	937	11 183	11 106	76	1%	22 535
Sport and recreation		1 073	1 242	738	31	327	487	(160)	-33%	738
Public safety		162 526	147 892	172 184	877	95 588	100 979	(5 391)	-5%	172 184
Housing		10 464	15 817	13 023	336	6 162	1 778	4 385	247%	13 023
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**105 522**	**113 925**	**122 249**	**6 332**	**54 506**	**32 046**	22 460	70%	**122 249**
Planning and development		94 388	106 375	90 230	5 180	46 151	8 563	37 588	439%	90 230
Road transport		10 012	6 826	31 346	386	7 460	23 245	(15 785)	-68%	31 346
Environmental protection		1 121	725	672	765	895	238	657	276%	672
Trading services		**1 314 143**	**1 487 296**	**1 515 625**	**142 421**	**1 115 895**	**1 039 114**	76 781	7%	**1 515 625**
Energy sources		858 023	979 174	1 022 632	80 122	706 708	693 420	13 288	2%	1 022 632
Water management		174 310	196 564	202 740	23 264	156 057	145 459	10 598	7%	202 740
Waste water management		151 046	160 222	156 123	21 339	136 594	108 748	27 846	26%	156 123
Waste management		130 764	151 336	134 130	17 696	116 535	91 487	25 048	27%	134 130
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	**2 202 352**	**2 388 783**	**2 456 089**	**213 432**	**1 793 240**	**1 656 802**	**136 439**	**8%**	**2 456 089**
Expenditure - Functional										
Governance and administration		**280 817**	**362 614**	**338 747**	**15 350**	**193 588**	**180 404**	13 184	7%	**338 747**
Executive and council		39 253	42 363	34 329	2 428	26 953	13 587	13 367	98%	34 329
Finance and administration		228 130	314 447	298 909	12 473	161 922	164 709	(2 787)	-2%	298 909
Internal audit		13 434	5 804	5 509	449	4 712	2 108	2 604	124%	5 509
Community and public safety		**484 116**	**433 048**	**551 651**	**19 593**	**251 610**	**196 238**	55 371	28%	**551 651**
Community and social services		43 151	52 702	52 008	2 434	33 098	29 163	3 935	13%	52 008
Sport and recreation		55 284	81 085	70 743	3 360	39 714	33 368	6 346	19%	70 743
Public safety		347 174	268 165	382 005	11 044	154 622	113 398	41 224	36%	382 005
Housing		38 508	31 096	46 895	2 756	24 175	20 309	3 866	19%	46 895
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**156 621**	**220 371**	**157 007**	**11 521**	**109 518**	**87 116**	22 402	26%	**157 007**
Planning and development		74 848	98 596	70 938	4 119	50 393	41 347	9 046	22%	70 938
Road transport		65 410	103 690	67 401	5 995	47 857	37 789	10 068	27%	67 401
Environmental protection		16 362	18 085	18 668	1 408	11 268	7 980	3 288	41%	18 668
Trading services		**1 043 300**	**1 242 315**	**1 312 958**	**83 382**	**793 176**	**743 470**	49 706	7%	**1 312 958**
Energy sources		650 379	768 674	755 122	49 104	490 459	494 502	(4 043)	-1%	755 122
Water management		140 554	146 032	165 260	13 186	93 217	63 937	29 279	46%	165 260
Waste water management		173 882	176 993	217 269	9 319	120 838	93 660	27 179	29%	217 269
Waste management		78 485	150 616	175 308	11 773	88 662	91 372	(2 710)	-3%	175 308
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	**1 964 854**	**2 258 349**	**2 360 363**	**129 846**	**1 347 892**	**1 207 229**	**140 663**	**12%**	**2 360 363**
Surplus/ (Deficit) for the year		**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**	**(4 224)**	**-1%**	**95 726**

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) - M09 March

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	1 761	14 749	8 350	6 399	76,6%	24 009
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 626 185	146 561	1 160 919	1 064 349	96 570	9,1%	1 626 185
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	196 160	2 610	107 993	112 810	(4 817)	-4,3%	196 160
Vote 5 - CORPORATE SERVICES		11 557	10 179	12 553	2 917	8 578	5 466	3 112	56,9%	12 553
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 183	59 582	501 001	465 826	35 176	7,6%	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**	**213 432**	**1 793 240**	**1 656 802**	**136 439**	**8,2%**	**2 456 089**
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	16 463	911	13 196	6 616	6 580	99,5%	16 463
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 792	93 403	88 001	5 748	63 007	53 105	9 902	18,6%	88 001
Vote 3 - INFRASTRUCTURE SERVICES		1 170 075	1 366 656	1 444 056	89 361	857 323	780 295	77 028	9,9%	1 444 056
Vote 4 - COMMUNITY AND PROTECTION SERVICES		429 584	422 903	484 000	18 921	224 486	189 927	34 558	18,2%	484 000
Vote 5 - CORPORATE SERVICES		166 180	234 757	211 408	8 431	110 866	103 505	7 362	7,1%	211 408
Vote 6 - FINANCIAL SERVICES		94 380	122 789	116 435	6 475	79 014	73 781	5 233	7,1%	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**	**2 360 363**	**129 846**	**1 347 892**	**1 207 229**	**140 663**	**11,7%**	**2 360 363**
Surplus/ (Deficit) for the year	2	**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**	**(4 224)**	**-0,9%**	**95 726**

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) - M09 March

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	121 577	1 078 339	1 036 411	41 929	4%	1 462 651
Service charges - Electricity		779 984	913 669	913 669	67 688	650 265	651 640	(1 374)	0%	913 669
Service charges - Water		162 138	185 622	171 866	21 818	143 778	129 499	14 279	11%	171 866
Service charges - Waste Water Management		106 739	108 647	113 677	9 293	85 883	83 058	2 826	3%	113 677
Service charges - Waste management		89 837	107 654	107 654	7 237	74 346	77 594	(3 248)	-4%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 124	2 728	17 296	16 001	1 295	8%	22 124
Agency services		3 438	3 358	3 617	17	1 589	2 259	(669)	-30%	3 617
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		16 467	15 413	17 324	1 891	15 894	12 102	3 791	31%	17 324
Interest earned from Current and Non Current Assets		42 250	41 193	44 168	5 104	42 688	34 043	8 645	25%	44 168
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		12 373	10 604	13 014	2 736	8 496	7 465	1 031	14%	13 014
Licence and permits		8 408	7 872	7 994	293	4 860	5 385	(525)	-10%	7 994
Operational Revenue		44 254	19 346	47 544	2 770	33 243	17 365	15 878	91%	47 544
Non-Exchange Revenue		814 431	849 362	857 610	84 727	666 911	589 484	77 428	13%	857 610
Property rates		452 019	473 589	473 589	35 063	381 011	374 505	6 506	2%	473 589
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		146 658	131 570	155 565	15	86 382	88 673	(2 292)	-3%	155 565
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		211 107	240 911	225 163	49 295	196 352	123 887	72 465	58%	225 163
Interest		3 418	3 293	3 293	354	3 164	2 418	746	31%	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**	**206 304**	**1 745 251**	**1 625 894**	**119 356**	**7%**	**2 320 261**
Expenditure By Type										
Employee related costs		542 779	617 694	623 836	42 544	439 975	385 985	53 990	14%	623 836
Remuneration of councillors		22 765	22 097	22 097	1 820	17 171	9 207	7 964	87%	22 097
Bulk purchases - electricity		521 012	636 393	633 893	44 284	409 664	449 245	(39 582)	-9%	633 893
Inventory consumed		87 162	100 449	99 305	11 009	63 450	57 071	6 379	11%	99 305
Debt impairment		75 205	16 684	71 053	–	–	(3 040)	3 040	-100%	71 053
Depreciation and amortisation		233 255	220 283	239 799	–	126 325	87	126 238	145840%	239 799
Interest		59 928	59 688	66 435	–	25 147	25 962	(815)	-3%	66 435
Contracted services		228 438	288 868	290 486	23 412	159 048	167 106	(8 058)	-5%	290 486
Transfers and subsidies		17 758	20 636	20 199	227	13 835	15 525	(1 691)	-11%	20 199
Irrecoverable debts written off		91 946	94 958	115 713	15	56	3 402	(3 346)	-98%	115 713
Operational costs		71 085	180 599	177 550	6 535	93 219	96 678	(3 459)	-4%	177 550
Losses on Disposal of Assets		12 986	–	–	–	–	–	–		–
Other Losses		534	–	–	–	3	–	3		–
Total Expenditure		**1 964 854**	**2 258 349**	**2 360 363**	**129 846**	**1 347 892**	**1 207 229**	**140 663**	**12%**	**2 360 363**
Surplus/(Deficit)		**137 163**	**26 578**	**(40 102)**	**76 457**	**397 359**	**418 665**	**(21 306)**	**(0)**	**(40 102)**
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	135 828	7 128	47 990	30 907	17 082	0	135 828
Transfers and subsidies - capital (in-kind)		23	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**			**95 726**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**			**95 726**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**			**95 726**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**237 498**	**130 434**	**95 726**	**83 586**	**445 348**	**449 572**			**95 726**

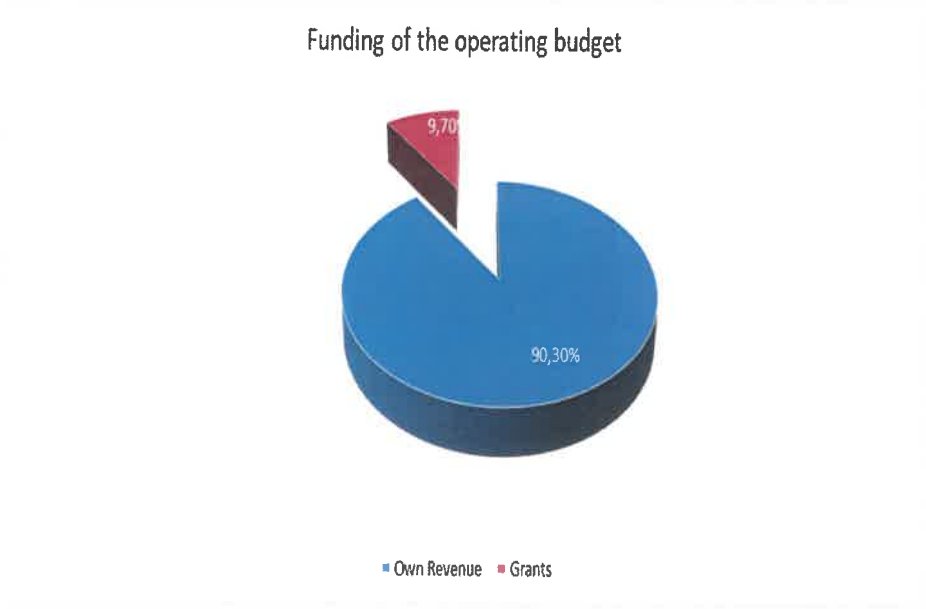
3. Operating Revenue

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

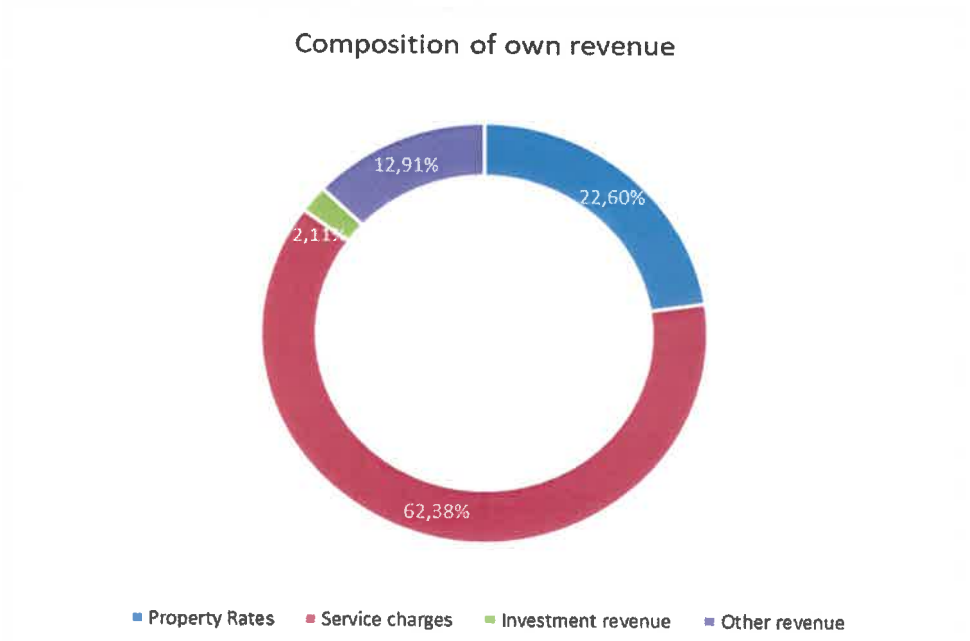
Operating Revenue by Source:

	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	650 265 466	651 639 862	1 374 396	0%	44 296 255	67 688 440	-23 392 185	-52,81%
Service charges - Water	185 621 843	171 866 497	143 778 308	129 498 916	-14 279 392	-11%	15 482 084	21 818 394	-6 336 310	-40,93%
Service charges - Waste Water Management	108 646 667	113 677 435	85 883 106	83 057 535	-2 825 571	-3%	8 391 912	9 293 036	-901 124	-10,74%
Service charges - Waste Management	107 653 574	107 653 574	74 346 125	77 593 776	3 247 651	4%	8 269 060	7 237 282	1 031 778	12,48%
Sale of Goods and Rendering of Services	22 189 670	22 123 608	17 296 292	16 001 106	-1 295 186	-8%	2 356 737	2 727 993	-371 256	-15,75%
Agency services	3 357 697	3 617 114	1 589 404	2 258 659	669 255	30%	284 504	16 944	267 560	94,04%
Interest earned from Receivables	15 412 628	17 323 717	15 893 511	12 102 388	-3 791 123	-31%	1 173 793	1 890 554	-716 761	-61,06%
Interest earned from Current and Non Current Assets	41 192 661	44 167 518	42 688 085	34 043 389	-8 644 696	-25%	3 670 473	5 104 414	-1 433 941	-39,07%
Rental from Fixed Assets	10 603 901	13 013 749	8 495 914	7 465 013	-1 030 901	-14%	849 843	2 736 149	-1 886 306	-221,96%
Licence and permits	7 871 599	7 993 809	4 860 068	5 384 584	524 516	10%	480 810	293 315	187 495	39,00%
Operational Revenue	19 345 609	47 544 383	33 243 150	17 365 321	-15 877 829	-91%	880 399	2 770 194	-1 889 795	-214,65%
Non-Exchange Revenue										
Property rates	473 588 918	473 588 918	381 010 755	374 504 831	-6 505 924	-2%	29 557 384	35 062 914	-5 505 530	-18,63%
Fines, penalties and forfeits	131 570 078	155 565 187	86 381 656	88 673 485	2 291 829	3%	10 407 704	14 835	10 392 869	99,86%
Transfer and subsidies - Operational	240 910 500	225 163 265	196 352 218	123 887 168	-72 465 050	-58%	14 727 261	49 295 310	-34 568 049	-234,72%
Interest	3 292 796	3 292 796	3 163 778	2 418 270	-745 508	-31%	208 615	353 991	-145 376	-69,69%
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**	**1 745 250 712**	**1 625 894 303**	**-119 356 408,91**	**-7%**	**141 036 834**	**206 303 765**	**-65 266 931**	**-46,28%**

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 R6 505 924 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 - Waste Management

The municipality has billed R3 247 651 more waste charges than initially anticipated. The largest over performance was noted for refuse removal. This increase is a result of the increase in tariffs.

3.3 Service charges - water revenue

The municipality has billed R14 279 392 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R10 975 401). 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 R8 644 696. 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 R72 465 050. 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 R15 877 829. The items that attributed to the overperformance are as follows:

3.6.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An over performance of R15 032 009 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

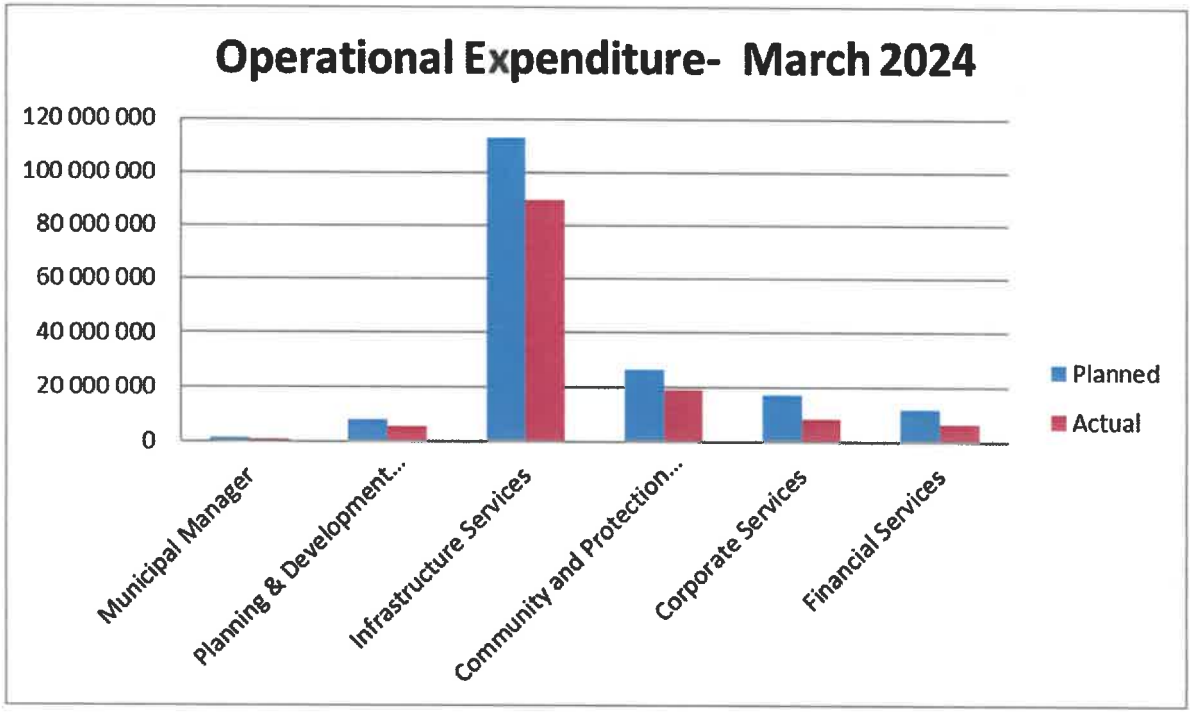
An overperformance was noted to the amount of R2 291 829. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system.

4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 31 March 2024.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		March 2024		March Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 841 031	16 463 100	6 615 935	13 195 520	1 514 108	910 760	(603 348)	-40%
Planning & Development Services	93 402 566	88 000 618	53 105 084	63 007 018	7 898 399	5 748 158	(2 150 241)	-27%
Infrastructure Services	1 366 656 493	1 444 056 004	780 295 263	857 323 283	112 952 289	89 360 910	(23 591 379)	-21%
Community and Protection Services	422 902 773	484 000 277	189 927 204	224 485 655	26 345 906	18 920 745	(7 425 161)	-28%
Corporate Services	234 756 698	211 408 189	103 504 573	110 866 415	16 928 444	8 431 312	(8 497 132)	-50%
Financial Services	122 789 307	116 435 042	73 781 243	79 013 969	11 863 064	6 474 518	(5 388 546)	-45%
TOTALS	**2 258 348 868**	**2 360 363 230**	**1 207 229 302**	**1 347 891 859**	**177 502 210**	**129 846 404**	**(47 655 806)**	**-27%**


Operational Expenditure- March 2024
120 000 000
100 000 000
80 000 000
60 000 000
40 000 000
20 000 000
0
Municipal Manager
Planning & Development...
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 R53 105 084 of the amended budget. The year- to- date actual expenditure incurred amounted to R63 007 018 which resulted in an overperformance of R9 901 934. The items that attributed to the variances are as follows:

4.1.1 Expenditure: Operational Cost: External Computer Service: GPS Licence Fees

The user department planned to spend R264 000 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R659 400 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from the service provider to make payment.

4.1.2 Expenditure: Operational Cost: External Computer Service: Information Services

The user department planned to spend R231 250 of the amended budget. No expenditure has been incurred to date. The user department indicated that they are finalising the formal quotation for the maintenance of the Job seekers database (VOIS) which they plan to complete in April 2024.

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

The user department planned to spend R628 880 of the amended budget. The year-to-date expenditure incurred amounted to R136 900.The user department indicated that a formal quotation for the investment prospectus has been advertised and will close on 11 April 2024.

4.1.4 Expenditure: Contracted Services: Consultants and Professional Services: Business and Advisory: Audit Committee (Town Planning)

The user department planned to spend R304 526 of the amended budget. The year-to-date expenditure incurred amounted to R199 003.The user department indicated that there are three remaining meetings for the Audit Committee tribunal that have been planned.

4.1.5 Employee related costs

The user department planned to spend R38 376 141 of the amended budget. The year-to-date expenditure incurred amounted to R42 318 221. 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 R4 465 403. The expenditure is still within the approved amended budget for the year.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R780 295 263 of the amended budget. The year-to-date actual expenditure incurred amounted to R857 323 283 which resulted in an overperformance of R77 028 020. The items that attributed to the variances are as follows:

4.2.1 Expenditure: Contracted Services: Contractors: Maintenance of Equipment

The user department planned to spend R5 333 334 of the amended budget. The year-to-date expenditure incurred amounted to R1 124 781. Orders to the amount of R6 709 772 have been loaded onto the financial system. The user department indicated that they are awaiting invoices from the service provider.

4.2.2 Expenditure: Contracted Services: Outsourced Services: Refuse Removal

The user department planned to spend R13 960 586 of the amended budget. The year- to-date actual expenditure incurred amounted to R5 290 492. Orders to the amount of R6 441 096 have been loaded onto the financial system. The user department indicated that the tender was less than what had been envisaged and remaining funds will be utilised for other projects.

4.2.3 Expenditure: Bulk Purchases: Electricity: ESKOM

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 the invoice for March has not yet been paid. An improvement will be seen in the next reporting period.

4.2.4 Expenditure: Contracted Services: Contractors: Prepaid Electricity Vendors

The user department planned to spend R5 032 481 of the amended budget The year- to-date actual expenditure incurred amounted to R1 487 233. The user department indicated that a service provider has been appointed and they are awaiting invoices.

4.2.4 Expenditure: Inventory Consumed: Water

The user department planned to spend R5 523 625 of the amended budget The year- to-date actual expenditure incurred amounted to R2 783 439. The user department indicated that expenditure is dependent on the consumption which is below what was initially anticipated.

4.2.5 Employee related costs

The user department planned to spend R132 361 538 of the amended budget. The year-to-date expenditure incurred amounted to R156 223 475. The expenditure is still within the approved amended budget for the year.

4.2.6 Depreciation and amortisation

The user department planned to spend R86 553 of the amended budget. The year-to-date expenditure incurred amounted to R99 003 920. 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 R189 927 204 of the amended budget. The year-to-date actual expenditure incurred amounted to R224 485 655 which resulted in an overperformance of R34 558 451. The items that attributed to the variances are as follows:

4.3.1 Expenditure: Transfers and Subsidies: Operational: Monetary Allocations: Households: Social Security Payments: Social Assistance: Grant in Aid

The user department planned to spend R6 291 350 of the amended budget. The year- to-date actual expenditure incurred amounted to R4 818 536. The user department indicated that the remaining category B grants are paid monthly and the payments for two of the institutions for the previous two months are still outstanding.

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

The user department planned to spend R637 500 of the amended budget. No expenditure has been incurred to date. The user department indicated that the grant-aid-funding was approved on the 11th of March and will serve at the next Council meeting in April.

4.3.3 Expenditure: Contracted Services: Outsourced Services: Security Services

The user department planned to spend R33 345 219 of the amended budget. The year- to-date actual expenditure incurred amounted to R32 303 799. The user department indicated that the invoices received came out lower than what had been budgeted.

4.3.4 Employee related costs

The user department planned to spend R120 020 310 of the amended budget. The year-to-date expenditure incurred amounted to R140 829 976. The expenditure is still within the approved amended budget for the year.

4.3.5 Depreciation and amortisation

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R10 806 781. The expenditure is still within the approved amended budget for the year.

4.4 Corporate Services

The Corporate Services directorate planned to spend R103 504 573 of the amended budget. The year-to-date actual expenditure incurred amounted to R110 866 415 which resulted in an overperformance of R7 361 842. The items that attributed to the variances are as follows:

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

The user department planned to spend R14 213 646 of the amended budget. The year-to-date actual expenditure incurred amounted to R12 646 957. The user department indicated that the remaining licenses will be paid by the end of the financial year as-and-when invoices are received.

4.4.2 Expenditure: Contracted Services: Consultants and Professional Services: Legal Cost: Legal Advice and Litigation

The user department planned to spend R3 814 857 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 761 341. The user department indicated that expenditure is incurred as-and-when needed.

4.4.3 Expenditure: Operational Cost: Workmen's Compensation Fund

he user department planned to spend R1 113 500 of the amended budget. No expenditure has been incurred to date. The user department indicated that this is a once-off payment that will be paid at the end of the financial year.

4.4.4 Expenditure: Operational Cost: Bargaining Council

The user department planned to spend R1 075 876 of the amended budget. The year-to-date actual expenditure incurred amounted to R148. The user department indicated that this is a once-off payment that is made at the end of the financial year.

4.4.5 Depreciation and amortisation

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R9 822 871. The expenditure is still within the approved amended budget for the year.

4.5 Financial Services

The Financial Services directorate planned to spend R73 781 243 of the amended budget. The year-to-date actual expenditure incurred amounted to R79 013 969 which resulted in an overperformance of R5 232 726. The items that attributed to the variances are as follows:

4.5.1 Employee related costs

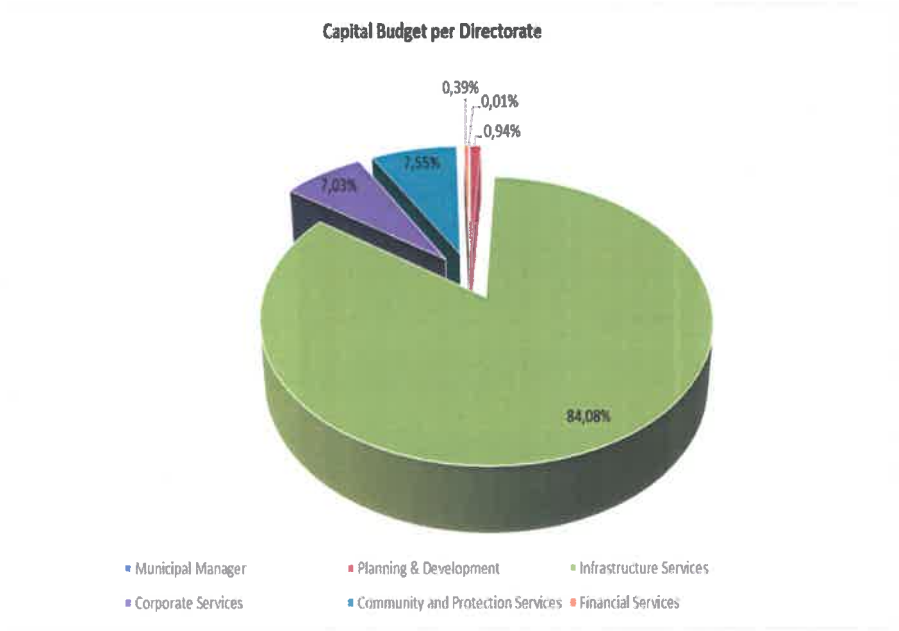
The user department planned to spend R41 860 535 of the amended budget. The year-to-date expenditure incurred amounted to R46 063 932. The expenditure is still within the approved amended budget for the year.

4.5.2 Depreciation and amortisation

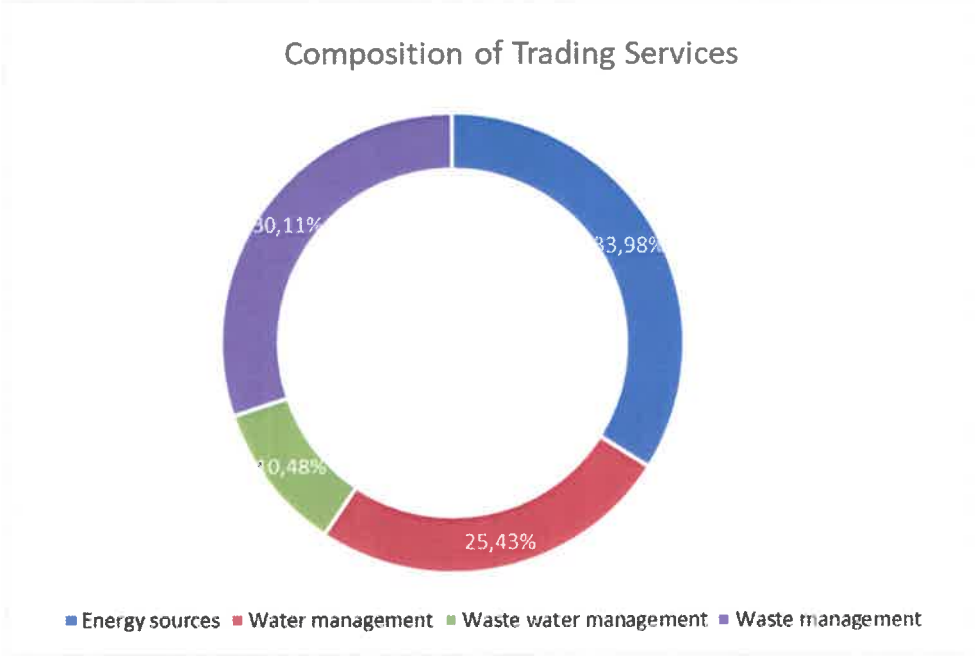
The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R2 168 277. The expenditure is still within the approved amended budget for the year.

5 Capital Expenditure

Stellenbosch municipality vested most of the 2023/24 capital budget in trading services (295 568 586 or 60.11 per cent of the R491 726 021 capital budget) which is needed to ensure effective service delivery.



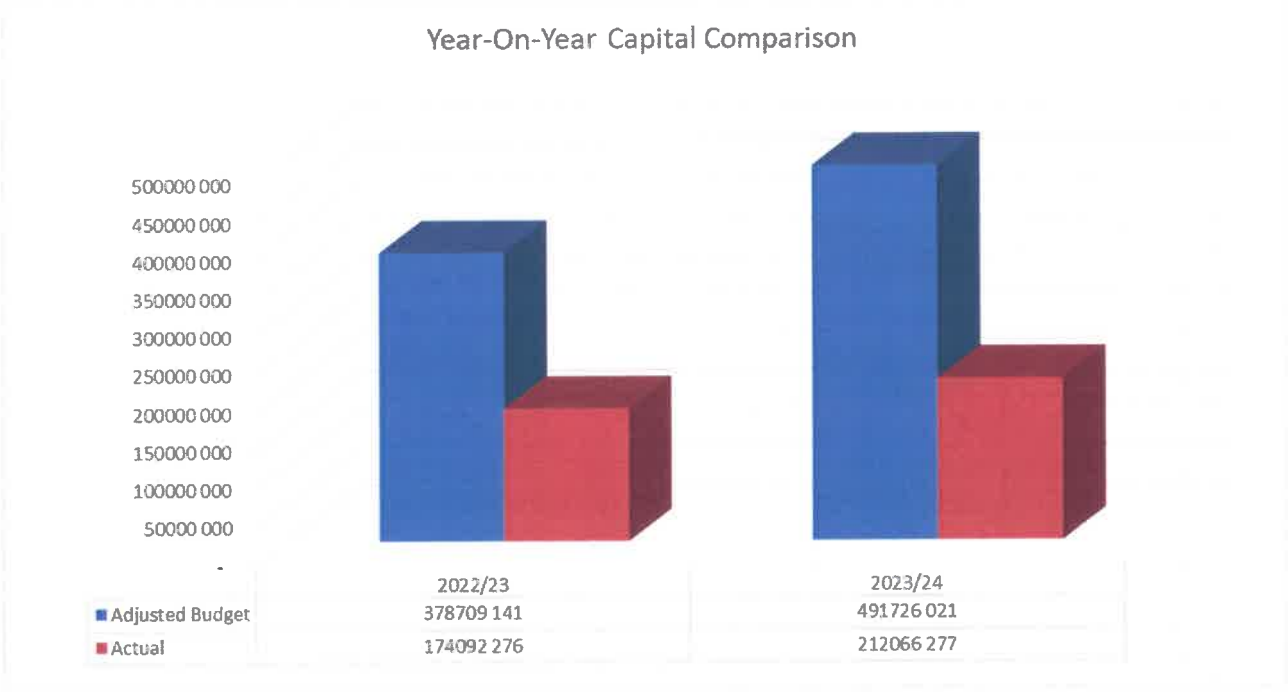
The capital budgets for trading services are largely allocated to the investments in Energy sources (R100 440 371 or 33.98 per cent of the R295 568 586 trading services capital budget).



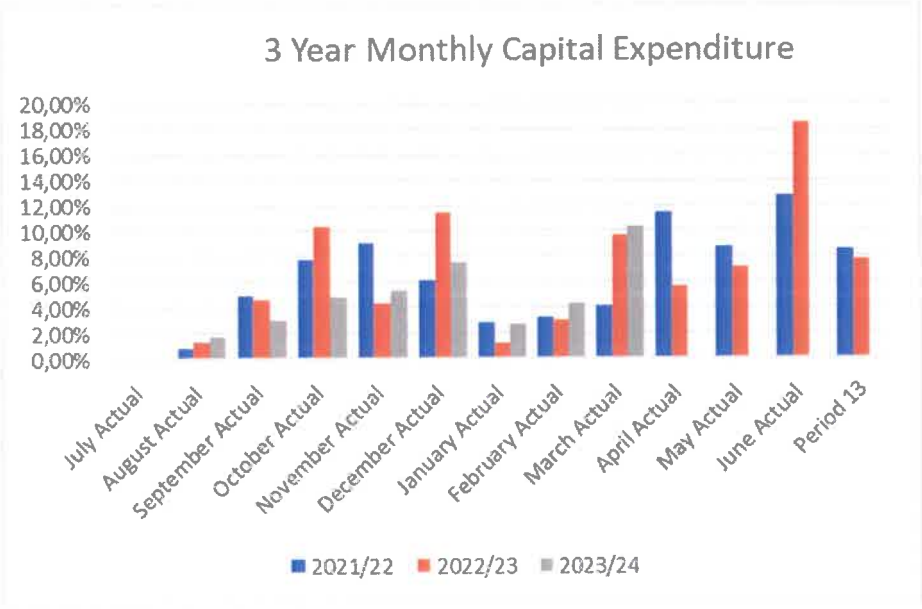
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 March 2024.

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	-	36 073	3 927	88,44%	90,18%	90,18%
Planning & Development	4 619 500	1 551 373	1 554 332	1 394 112	4 818	2 953 262	1 666 238	33,65%	63,83%	63,93%
Infrastructure Services	413 449 960	241 893 415	185 177 150	116 455 199	31 095 711	332 728 060	80 721 900	44,79%	72,95%	80,48%
Corporate Services	34 583 166	12 460 421	16 587 792	15 524 385	61 301	32 173 479	2 409 687	47,96%	92,85%	93,03%
Community and Protection Services	37 114 547	16 455 689	6 938 437	14 887 140	1 856 660	23 682 237	13 432 310	18,69%	58,81%	63,81%
Financial Services	1 918 848	1 535 619	1 773 189	-66 003	15 000	1 722 186	196 662	92,41%	88,97%	89,75%
TOTALS	**491 726 021**	**273 936 517**	**212 066 277**	**148 195 529**	**33 033 489**	**393 295 295**	**98 430 726**	**43,13%**	**73,26%**	**79,98%**

MONTHLY BUDGET STATEMENT FOR MARCH 2024



Detail	2022/23	2023/24
Adjusted Budget	378 709 141	491 726 021
Actual	174 092 276	212 066 277
Actual % Spent	**45,97%**	**43,13%**



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%					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) - M09 March

Vote Description	Ref	2022/23	Budget Year 2023/24							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly Actual	YearTD Actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		39	40	40	(3)	35	40	(5)	-12%	40
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		11 214	7 824	4 037	360	1 497	1 360	137	10%	4 037
Vote 3 - INFRASTRUCTURE SERVICES		263 370	432 123	408 410	42 574	185 348	240 323	(54 975)	-23%	408 410
Vote 4 - COMMUNITY AND PROTECTION SERVICES		13 868	20 492	27 965	785	5 548	12 840	(7 291)	-57%	27 965
Vote 5 - CORPORATE SERVICES		30 209	30 201	33 464	5 342	15 618	11 431	4 187	37%	33 464
Vote 6 - FINANCIAL SERVICES		571	250	1 419	1 211	1 269	1 286	(16)	-1%	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**	**475 335**	**50 270**	**209 315**	**267 279**	**(57 964)**	**-22%**	**475 335**
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		524	1 220	583	(7)	58	191	(134)	-70%	583
Vote 3 - INFRASTRUCTURE SERVICES		–	4 300	5 040	–	(171)	1 570	(1 741)	-111%	5 040
Vote 4 - COMMUNITY AND PROTECTION SERVICES		1 625	4 150	9 150	246	1 390	3 616	(2 226)	-62%	9 150
Vote 5 - CORPORATE SERVICES		569	3 700	1 119	–	970	1 030	(60)	-6%	1 119
Vote 6 - FINANCIAL SERVICES		–	500	500	504	504	250	254	102%	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	16 391	743	2 751	6 657	(3 906)	-59%	16 391
Total Capital Expenditure	3	**321 989**	**504 800**	**491 726**	**51 013**	**212 066**	**273 937**	**(61 870)**	**-23%**	**491 726**
Capital Expenditure - Functional Classification										
Governance and administration		**31 388**	**34 691**	**36 542**	**7 054**	**18 396**	**14 036**	4 360	31%	**36 542**
Executive and council		39	40	40	(3)	35	40	(5)	-12%	40
Finance and administration		31 348	34 651	36 502	7 058	18 361	13 996	4 365	31%	36 502
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**15 395**	**28 606**	**37 607**	**1 327**	**7 197**	**15 843**	(8 646)	-55%	**37 607**
Community and social services		2 323	7 285	16 396	192	2 571	3 219	(649)	-20%	16 396
Sport and recreation		4 620	6 461	11 224	752	3 061	8 799	(5 738)	-65%	11 224
Public safety		1 638	6 966	6 530	31	327	3 105	(2 778)	-89%	6 530
Housing		6 815	7 894	3 457	353	1 238	720	518	72%	3 457
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**78 737**	**95 480**	**122 008**	**22 240**	**44 555**	**49 576**	(4 922)	-10%	**122 008**
Planning and development		13 953	19 800	23 345	667	7 465	12 271	(4 807)	-39%	23 345
Road transport		58 013	73 080	97 029	21 573	36 274	36 305	(31)	0%	97 029
Environmental protection		6 772	2 600	1 634	(1)	916	1 000	(84)	-8%	1 634
Trading services		**196 469**	**346 023**	**295 569**	**20 391**	**141 818**	**194 481**	(52 662)	-27%	**295 569**
Energy sources		73 934	113 188	100 440	9 486	50 590	77 699	(27 109)	-35%	100 440
Water management		73 907	117 150	75 174	1 795	37 703	50 076	(12 373)	-25%	75 174
Waste water management		40 101	53 140	30 968	10	7 000	8 115	(1 115)	-14%	30 968
Waste management		8 527	62 545	88 986	9 100	46 525	58 591	(12 066)	-21%	88 986
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**321 989**	**504 800**	**491 726**	**51 013**	**212 066**	**273 937**	**(61 870)**	**-23%**	**491 726**
Funded by:										
National Government		91 031	79 190	106 572	6 298	45 302	59 139	(13 837)	-23%	106 572
Provincial Government		8 543	24 668	29 257	2 499	7 925	18 245	(10 320)	-57%	29 257
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)		17 178	24 118	19 758	434	4 874	15 385	(10 511)	-68%	19 758
Transfers recognised - capital		**116 751**	**127 974**	**155 586**	**9 231**	**58 101**	**92 769**	**(34 668)**	**-37%**	**155 586**
Borrowing	6	84 534	200 000	146 884	11 084	77 297	106 126	(28 829)	-27%	146 884
Internally generated funds		120 704	176 826	189 256	30 697	76 668	75 041	1 627	2%	189 256
Total Capital Funding	7	**321 989**	**504 800**	**491 726**	**51 013**	**212 066**	**273 937**	**(61 870)**	**-23%**	**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 551 373 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 554 332. This resulted in an overperformance of R2 959. The projects that attributed to the overperformance are as follows:

5.1.1 Erf 64, Kylemore

The user department had no planned expenditure in the amended budget. The year-to-date actual expenditure incurred amounted to R944 004. The user department indicated that the project is underway and following the increase during the adjustment budget, orders to the amount of R222 996 have been loaded onto the financial system and will be spent in accordance with the amended cash flow.

5.2 Community and Protection Services

The Directorate planned to spend R16 455 689 of the amended budget. The year-to-date actual expenditure incurred amounted to R6 938 437. This resulted in an underperformance of R9 517 252. The projects that attributed to the underperformance are as follows:

5.2.1 Upgrade of Sport Facilities

The user department planned to spend R5 545 617 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 514 583. Orders to the amount of R1 131 809 have been loaded onto the financial system. The user department indicated that the tender was approved on the 28th of March 2024 by the bid specifications committee to be advertised for the Pniel and Idas valley sports facilities.

5.2.2 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 is expected in April 2024.

5.2.3 Jonkershoek Picnic Site upgrades

The user department planned to spend R648 405 of the amended budget. The year-to-date actual expenditure incurred amounted to R42 174. Orders to the amount of R234 435 have been loaded into the financial system. The user department indicated that formal quotation 96/24 for the appointment of a service provider for the procurement of outdoor furniture has been approved and an existing tender will be utilised for the paving of the site.

5.2.5 Vehicle Fleet: Law Enforcement

The user department planned to spend R2 704 962 of the amended budget. No expenditure has been incurred to date. The user department indicated that the vehicle was delivered on 11 March 2024 and the invoice will be submitted for payment. An improvement will be seen in the next reporting period.

5.3 Infrastructure Services

The Directorate planned to spend R241 893 415 of the amended budget. The year-to-date actual expenditure incurred amounted to R185 177 150. This resulted in an underperformance of R56 716 265. 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 R3 034 886 have been loaded onto the financial system. The user department indicated that tender BSM 60/23 has been awarded and they plan to commence with the establishment of the site.

5.3.2 Laterra Substation

The user department planned to spend R23 108 003 of the amended budget. The year-to-date actual expenditure incurred amounted to R13 811 232. Orders to the amount of R9 153 426 have been loaded onto the financial system. The user department indicated that the project is currently underway, and invoices to the amount of R4 459 939 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 R26 507 480. Orders to the amount of R7 052 261 have been loaded onto the financial system The user department indicated that Phase 1 of the project has been completed and the tender for Phase 2 will be advertised in April 2024.

5.3.4 Alternative Energy

The user department planned to spend R10 657 549 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 255 602. Orders to the amount of R7 984 684 have been loaded onto the financial system. The user department indicated that they envisage completion of the delivery and installation of generators to be in April 2024.

5.3.5 Kayamandi: Zone O (±711 services)

The user department planned to spend R10 350 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 643 953. Orders to the amount of R8 706 046 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 and relocation is expected in April 2024.

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 R1 766 814. Orders to the amount of R8 928 893 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 Adhoc Reconstruction of Roads (WC024) (Municipal Disaster Recovery Grant)

The user department planned to spend R4 330 000 of the amended budget. No expenditure has been incurred to date. The user department indicated that a consultant has been appointed and is currently busy with the road assessment for the reconstruction.

5.4 Corporate Services

The Directorate planned to spend R12 460 421 of the amended budget. The year-to-date actual expenditure incurred amounted to R16 587 792. This resulted in an overperformance of R4 127 371. The projects that attributed to the overperformance are as follows:

5.4.1 ICT Cable Reticulation and Management

The user department planned to spend R245 009 of the amended budget. The year-to-date actual expenditure incurred amounted to R720 008. The user department indicated that the hardware was delivered ahead of schedule by the service provider.

5.4.2 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R368 797 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 264 658. The user department indicated that they purchased laptops and workstations in bulk to access discounts by the service provider. Expenditure is however still within the amended budget and needs of the organisation.

5.4.3 Server Storage expansion and upgrades

The user department planned to spend R1 645 844 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 084 051. 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 - M09 March

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	24 964	3 621	3 333	144 155	–	–	–	–	176 072	144 155	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	47 710	2 451	2 480	54 927	–	–	–	–	107 566	54 927	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	21 422	1 114	970	39 916	–	–	–	–	63 422	39 916	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	7 734	651	665	37 702	–	–	–	–	46 752	37 702	–	–
Receivables from Exchange Transactions - Waste Management	1600	5 570	925	907	49 747	–	–	–	–	57 149	49 747	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	2 255	194	200	14 414	–	–	–	–	17 064	14 414	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	1 329	119	39	14 315	–	–	–	–	15 802	14 315	–	–
Total By Income Source	2000	110 984	9 075	8 594	355 175	–	–	–	–	483 828	355 175	–	–
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	3 402	225	200	6 398	–	–	–	–	10 225	6 398	–	–
Commercial	2300	20 545	2 269	2 495	67 220	–	–	–	–	92 529	67 220	–	–
Households	2400	65 641	6 213	5 578	265 832	–	–	–	–	343 264	265 832	–	–
Other	2500	21 396	367	321	15 726	–	–	–	–	37 810	15 726	–	–
Total By Customer Group	2600	110 984	9 075	8 594	355 175	–	–	–	–	483 828	355 175	–	–

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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	7 137	–	–	–	–	–	–	–	7 137
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	10 679	–	–	–	–	–	–	–	10 679
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	1000	17 816	–	–	–	–	–	–	–	17 816

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2023	March		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	60 000 000,00		(42 126 500,00)	191 531,06	4 763 107,15	60 368 709,31
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	1 312 701,37	3 429 961,64	163 429 961,64
20-8145-2323	A#2323	FIXED/4 MTHS	9,350%	12-Jun-24				100 000 000,00	717 260,27	1 229 589,04	101 229 589,04
					220 231 321,35	60 000 000,00	-	90 347 897,33	2 221 492,70	14 449 041,34	325 028 260,02
	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	(109 540 000,00)	365 917,81	6 743 342,47	-
03/7881123974/...031	N#031	FIXED / 12 MTHS	10,300%	10-Jul-24				105 481 646,98	922 747,67	7 888 004,26	113 369 651,24
03/7881123974/...032	N#032	FIXED / 12 MTHS	9,670%	19-Dec-24		70 000 000,00		70 000 000,00	241 087,67	241 087,67	70 241 087,67
					209 268 027,39	70 000 000,00	(109 540 000,00)	(43 108 353,02)	1 529 753,15	17 451 064,53	183 610 738,91
	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%				- 60 913 121,92	(913 121,92)	260 474,03	913 121,92	(0,00)
258489367-040	S#040	FIXED 2 MNTHS	9,075%			100 000 000,00		100 000 000,00	298 356,16	298 356,16	100 298 356,16
						100 000 000,00	(60 913 121,92)	99 086 878,08	558 830,20	1 211 478,08	100 298 356,16
INVESTMENT TOTAL					429 499 348,74	230 000 000,00	(170 453 121,92)	143 663 408,70	4 310 076,05	35 774 597,65	608 937 355,10

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	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
Municipality														
A#9415		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	8%	No	No	12/10/2024	177	192	–	60 000	**60 369**
N#028		1Y	Deposits - Bank (03)	No	Yes	9%	No	No	13/10/2023	–	–	–	–	**–**
N#030		1Y	Deposits - Bank (03)	No	Yes	10%	No	No	15/03/2024	109 174	366	(109 540)	–	**0**
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	112 447	923	–	–	**113 370**
A#1722		6M	Deposits - Bank (03)	No	Yes	10%	No	No	11/12/2023	0	–	–	–	**0**
F#5420		3M	Deposits - Bank (03)	No	Yes	9%	No	No	17/01/2024	0	–	–	–	**0**
A#2381		9M	Deposits - Bank (03)	No	Yes	10%	No	No	07/10/2024	162 117	1 313	–	–	**163 430**
S#039		CALL ACCOUNT	Deposits - Bank (03)	No	Yes	8%	No	No	12/01/2025	60 653	260	(60 913)	–	**(0)**
A#2323		4M	Deposits - Bank (03)	No	Yes	9%	No	No	12/06/2024	100 512	717	–	–	**101 230**
N#032		1Y	Deposits - Bank (03)	No	Yes	10%	No	No	19/12/2024	–	241	–	70 000	**70 241**
S#040		2M	Deposits - Bank (03)	No	Yes	9%	No	No	20/05/2024	–	298	–	100 000	**100 298**
Municipality sub-total														
TOTAL INVESTMENTS AND INTEREST	2									**545 080**	**4 310**	**(170 453)**	**230 000**	**608 937**

8 Borrowings

Lending Institition	Balance 1/03/2024	Received March 2024	Interest Capitalised March 2024	Capital Repayments March 2024	Balance 31/03/2024	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	99 366 857	9 768 382	59 773 000	101 474 143	49,48%	49,48%
Grand Total (Unconditional Grants)	**200 841 000**	**-**	**200 841 000**	**-**	**-**	**200 841 000**	**99 366 857**	**9 768 382**	**59 773 000**	**101 474 143**	**49,48%**	**49,48%**
EPWP Integrated Grant for Municipalities	4 519 000	-	4 519 000	-		4 519 000	2 570 378	243 990	-	1 948 622	56,88%	56,88%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-		1 550 000	313 038	227 664	-	1 236 962	20,20%	20,20%
Integrated National Electrification Programme (Municipal) Grant	20 000 000	-	20 000 000	-		20 000 000	9 908 544	2 722 620	4 650 000	10 091 456	49,54%	49,54%
Integrated Urban Development Grant	59 410 000	-	59 410 000	-		59 410 000	32 179 496	3 166 844	23 410 000	27 230 504	54,17%	54,17%
Municipal Disaster Response Grant	30 132 000	-	30 132 000			30 132 000	847 814	545 597	-	29 284 186	2,81%	2,81%
Community Development Workers Operational Support Grant	38 000	-	38 000	-		38 000	2 510	1 624	-	35 490	6,61%	6,61%
Community Library Service Grant	11 252 000	4 339 483	15 591 483	-		11 252 000	4 845 456	319 134	-	10 746 027	31,08%	31,08%
Library services replacment funding	180 000		180 000			180 000	11 496	11 496	180 000	168 504	6,39%	6,39%
Human Settlements Development Grant	2 504 603	189 841	2 694 444	6 364 601	1 919 583	3 821 797	1 075 874	250 000	3 821 797	2 935 764	26,82%	39,93%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 350 000	1 232 665	15 582 665	-		5 893 185	4 850 049	528 340	5 537 923	2 275 801	68,06%	31,12%
Title Deeds Restoration Grant	1 503 000	-	1 503 000	-		-	505 062	505 062	-	- 505 062	0,00%	33,60%
Municipal Accreditation and Capacity Building Grant	245 000	-	245 000	-		-	190 670	21 186	-	- 190 670	0,00%	77,82%
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		-	95 505	95 505	-	- 95 505	0,00%	27,68%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	1 000 000	-	1 000 000	-		1 000 000	278 413	-	-	721 587	27,84%	27,84%
Cape Winelands District Grant	-	500 000	500 000	-		-	-	-	-	500 000	0,00%	0,00%
Cape Winelands community safety grant	200 000		200 000			138 000	-		138 000	138 000	0,00%	0,00%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-	6 175 000	6 175 000	-		-	1 721 050	1 721 050	-	4 453 950	27,87%	27,87%
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**	**138 635 982**	**59 395 355**	**10 360 111**	**37 737 720**	**91 820 382**	**39,28%**	**63,01%**

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

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
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**186 112**	**207 177**	**206 910**	**59 773**	**209 881**	**3 926**	**202 984**	**5169,8%**	**6 069**
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	59 773	200 841	–	200 841		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 928	4 786	4 519	–	4 519	3 389	1 130	33,3%	4 519
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	537	1 013	188,6%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	–	2 971	2 228	743	33,3%	2 971
Provincial Government:		**23 039**	**30 763**	**14 298**	**180**	**11 734**	**10 406**	**1 328**	**12,8%**	**14 098**
Library Services: Conditional Grant		14 112	11 252	11 252	–	11 252	8 439	2 813	33,3%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	–	–	–	–		245
Library services replacment funding		–	–	–	–	–	–	–		–
Title Deeds Restoration Grant		–	1 503	1 503	–	–	1 127	(1 127)	-100,0%	1 503
Financial Management Capability Grant		–	–	200	–	200	–	200		–
Maintenance and Construction of Transport Infrastructure		495	345	345	–	–	259	(259)	-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		6 954	17 380	715	180	–	581	(581)	-100,0%	715
District Municipality:		**615**	**–**	**200**	**138**	**138**	**400**	(262)	-65,5%	**400**
Cape Winelands District Grant		500	–	–	–	–	–	–		–
Cape winelands ommunity safety		115	–	200	138	138	400	(262)	-65,5%	400
Other grant providers:		**2 365**	**–**	**–**	**318**	**1 119**	**–**	1 119		**–**
Non-profit Institutions		–	–	–	–	258	–	258		–
Private Enterprises		2 365	–	–	318	861	–	861		–
Total Operating Transfers and Grants	5	**212 132**	**237 940**	**221 408**	**60 409**	**222 872**	**14 733**	**205 169**	**1392,6%**	**20 567**
Capital Transfers and Grants										
National Government:		**90 810**	**79 190**	**106 572**	**28 060**	**106 572**	**87 462**	**19 110**	**21,8%**	**106 572**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 350	22 750	20 000	4 650	20 000	45 132	(25 132)	-55,7%	50 132
Metro Informal Settlements Partnership Grant		62 460	56 440	56 440	23 410	56 440	42 330	14 110	33,3%	56 440
Integrated Urban Development Grant		–	–	30 132	–	30 132	–	30 132		–
Provincial Government:		**10 895**	**24 666**	**17 320**	**9 360**	**10 715**	**12 990**	(2 275)	-17,5%	**17 320**
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	5 033	1 970	3 822	3 822	1 477	2 345	158,7%	1 970
Development of Sport and Recreational Facilities		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	14 350	5 538	5 893	10 762	(4 869)	-45,2%	14 350
RSEP/ VPUU		–	1 000	1 000	–	1 000	750	250	33,3%	1 000
District Municipality:		–	–	–	–	–	–	–		–
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		–	–	–	–	–	–	–		–
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	**101 704**	**103 856**	**123 891**	**37 420**	**117 286**	**100 451**	**16 835**	**16,8%**	**123 891**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	313 836	341 796	345 299	97 828	340 158	115 184	222 004	192,7%	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 - M09 March

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
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**188 219**	**210 148**	**209 881**	**10 349**	**103 192**	**(2 884)**	**106 076**	**-3678,4%**	**(9 219)**
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	9 768	99 367	–	99 367		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 519	244	2 570	(2 347)	4 917	-209,5%	(4 699)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	199	313	(537)	850	-158,3%	(1 550)
Integrated Urban Development Grant		3 287	2 971	2 971	137	942	–	942		(2 971)
Provincial Government:		**20 424**	**30 763**	**14 542**	**954**	**5 651**	**(6 007)**	**11 657**	**-194,1%**	**(14 403)**
Library Services: Conditional Grant		10 628	11 252	11 252	319	4 845	(5 888)	10 733	-182,3%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	21	191	(103)	294	-284,8%	(245)
Library services replacment funding		–	–	180	11	11	–	11		(1 503)
Title Deeds Restoration Grant		–	1 503	1 503	505	505	–	505		–
Financial Management Capability Grant		319	–	200	–	–	–	–		–
Maintenance and Construction of Transport Infrastructure		495	345	345	96	96	–	96		(345)
Community Development Workers Operational Support Grant		38	38	38	2	3	(16)	18	-115,9%	(38)
Financial Management Support Grant		550	–	–	–	–	–	–		–
Western Cape Municipal Energy Resilience Grant (WC MER Grant)		1 184	–	244	–	–	–	–		(244)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		6 954	17 380	535	–	–	–	–		(535)
District Municipality:		**599**	**–**	**200**	**–**	**–**	**–**	**–**		**(700)**
Cape Winelands District Grant		484	–	–	–	–	–	–		–
Cape winelands ommunity safety		115	–	200	–	–	–	–		(200)
Other grant providers:		**103**	**–**	**–**	**4**	**56**	**–**	**56**		**–**
Private Enterprises		103	–	–	4	56	–	56		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		**209 346**	**240 911**	**224 623**	**11 307**	**108 899**	**(8 890)**	**117 789**	**-1324,9%**	**(24 322)**
Capital expenditure of Transfers and Grants										
National Government:		**91 162**	**79 190**	**106 572**	**6 298**	**41 994**	**(1 147)**	**43 141**	**-3761,6%**	**(76 440)**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	20 000	2 723	9 909	(1 147)	11 055	-963,9%	(20 000)
Integrated Urban Development Grant		62 460	56 440	56 440	3 029	31 238	–	31 238		(56 440)
Municipal Disaster Recovery Grant [Schedule 4B]		–	–	30 132	546	848	–	848		–
Provincial Government:		**7 650**	**24 666**	**17 320**	**1 324**	**7 052**	**(29 760)**	**36 813**	**-123,7%**	**(59 389)**
Specify (Add grant description)		–	–	–	–	–	–	–		–
Library Services: Conditional Grant		69	–	–	–	–	–	–		(4 339)
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	1 970	250	1 076	5 033	(3 957)	-78,6%	(2 159)
Development of Sport and Recreational Facilities		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	14 350	528	4 850	(1 574)	6 424	-408,2%	(15 583)
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	–	546	848	(33 219)	34 067	-102,6%	(36 307)
Specify (Add grant description)		–	–	–	–	–	–	–		–
RSEP/ VPUU		1 000	1 000	1 000	–	278	–	278		(1 000)
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Specify (Add grant description)		–	–	–	–	–	–	–		–
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		**98 812**	**103 856**	**123 891**	**7 622**	**49 046**	**(30 907)**	**79 954**	**-258,7%**	**(135 828)**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**308 158**	**344 766**	**348 514**	**18 928**	**157 945**	**(39 798)**	**197 743**	**-496,9%**	**(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 - M09 March

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			–	–	–	
Integrated Urban Development Grant			–	–	–	
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	1 721	1 721	(10 216)	-85,6%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	1 721	1 721	(4 454)	-72,1%
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	–	–	(190)	
Specify (Add grant description)			–	–	–	
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	1 721	1 721	(10 216)	-85,6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		12 478	1 721	1 721	(10 757)	-86,2%

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	370 421 753	362 602 855	233 540 456	269 783 981	16%	30 893 428	28 134 988	-9%
Bonus	29 944 562	31 242 155	14 991 178	26 184 827	75%	2 603 521	-1 167 836	-145%
Acting and Post Related Allowances	828 139	852 226	404 368	380 352	-6%	71 017	10 897	-85%
Non Structured	38 106 984	40 740 266	26 822 576	29 049 534	8%	3 395 020	-38 673	-101%
Standby Allowance	13 941 228	14 821 927	9 510 352	9 766 186	3%	1 235 164	29 272	-98%
Travel or Motor Vehicle	12 005 630	12 826 635	7 399 419	7 310 856	-1%	1 068 889	781 882	-27%
Accommodation, Travel and Incidental	1 272 593	1 367 111	630 684	335 963	-47%	113 925	72 182	-37%
Bargaining Council	160 407	215 178	154 479	238 745	55%	17 906	28 090	57%
Cellular and Telephone	2 745 713	2 989 730	1 707 998	1 679 012	-2%	249 147	191 473	-23%
Current Service Cost	6 060 476	6 060 476	2 525 200	-	-100%	505 040	-	-100%
Essential User	656 632	819 483	575 944	655 446	14%	68 291	65 385	-4%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	2 002 715	2 192 238	9%	256 878	247 506	-4%
Group Life Insurance	5 271 974	5 767 920	3 997 267	5 665 735	42%	479 686	624 024	30%
Housing Benefits	3 057 120	3 232 190	1 978 710	2 065 166	4%	269 351	227 749	-15%
Interest Cost	19 795 274	19 795 274	8 248 030	-	0%	1 649 606	-	0%
Leave Gratuity	7 522 722	7 522 722	3 134 470	-	-100%	626 894	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	1 000 925	-	-100%	200 185	-	-100%
Medical	28 434 382	30 528 169	18 589 175	24 554 578	32%	2 544 012	2 584 647	2%
Non-pensionable	228 827	244 107	118 161	46 619	-61%	20 342	2 496	-88%
Pension	61 143 718	65 030 845	40 740 334	45 490 058	12%	5 419 240	5 000 308	-8%
Scarcity Allowance	823 560	1 517 679	1 362 527	1 920 317	41%	126 473	111 380	-12%
Shift Additional Remuneration	4 414 274	4 608 129	3 005 440	8 870 435	195%	384 010	5 497 354	1332%
Structured	2 583 399	2 583 399	1 735 300	1 818 473	5%	215 283	-78 683	-137%
Unemployment Insurance	2 789 430	2 982 569	1 809 570	1 966 344	9%	248 550	219 081	-12%
Totals	**617 693 549**	**623 835 797**	**385 985 278**	**439 974 865**	14%	**52 661 858**	42 543 522	**-19%**

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration R thousands	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
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		19 152	18 759	18 759	1 511	14 251	7 816	6 435	82%	18 759
Pension and UIF Contributions		511	495	495	44	385	206	179	87%	495
Medical Aid Contributions		115	133	133	9	78	56	22	40%	133
Motor Vehicle Allowance		985	763	763	80	724	318	406	128%	763
Cellphone Allowance		2 003	1 946	1 946	164	1 608	811	797	98%	1 946
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	13	125	–	125		–
Sub Total - Councillors		**22 765**	**22 097**	**22 097**	**1 820**	**17 171**	**9 207**	**7 964**	**87%**	**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	326	3 775	3 558	217	6%	8 540
Pension and UIF Contributions		671	757	774	–	58	381	(322)	-85%	774
Medical Aid Contributions		123	132	135	–	13	69	(56)	-81%	135
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 230	1 472	1 658	(1 230)	(787)	1 067	(1 854)	-174%	1 658
Motor Vehicle Allowance		500	601	624	1	17	275	(258)	-94%	624
Cellphone Allowance		241	169	169	–	–	70	(70)	-100%	169
Housing Allowances		18	20	20	–	–	8	(8)	-100%	20
Other benefits and allowances		122	109	109	–	0	45	(45)	-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**	**(903)**	**3 077**	**5 475**	**(2 398)**	**-44%**	**12 030**
% increase	4		**-159,9%**	**-161,1%**						**-161,1%**
Other Municipal Staff										
Basic Salaries and Wages		339 618	363 114	355 382	27 870	266 289	230 585	35 704	15%	355 382
Pension and UIF Contributions		58 329	63 177	67 240	5 219	47 398	42 169	5 229	12%	67 240
Medical Aid Contributions		26 985	28 303	30 393	2 585	24 542	18 520	6 022	33%	30 393
Overtime		55 406	59 046	62 754	5 409	49 505	41 074	8 431	21%	62 754
Performance Bonus		19	–	–	–	–	–	–		–
Motor Vehicle Allowance		8 357	11 405	12 202	781	7 294	7 124	169	2%	12 202
Cellphone Allowance		1 930	2 577	2 821	191	1 679	1 638	41	3%	2 821
Housing Allowances		2 698	3 037	3 212	228	2 065	1 970	95	5%	3 212
Other benefits and allowances		38 680	39 456	42 022	1 163	38 127	22 522	15 605	69%	42 022
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		5 150	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	25 294	35 781	35 781	–	–	14 909	(14 909)	-100%	35 781
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**562 466**	**605 895**	**611 806**	**43 447**	**436 898**	**380 510**	**56 387**	**15%**	**611 806**
% increase	4		**7,7%**	**8,8%**						**8,8%**
Total Parent Municipality		**565 544**	**639 790**	**645 932**	**44 364**	**457 146**	**395 192**	**61 954**	**16%**	**645 932**
TOTAL SALARY, ALLOWANCES & BENEFITS		**565 544**	**639 790**	**645 932**	**44 364**	**457 146**	**395 192**	**61 954**	**16%**	**645 932**
% increase	4		**13,1%**	**14,2%**						**14,2%**
TOTAL MANAGERS AND STAFF		**542 779**	**617 694**	**623 836**	**42 544**	**439 975**	**385 985**	**53 990**	**14%**	**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 Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	1 345 145	1 311 110	1 890 985	1 674 236	1 989 744	1 011 386	993 999	2 770 737	1 761 426	1 592 211	1 590 878	6 076 690	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	101 004 305	101 333 646	262 927 588	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	13 224 901	13 221 678	61 720 187	196 159 847
Corporate Services	852 939	703 637	641 531	593 621	572 233	605 694	993 558	697 973	2 916 919	440 521	440 521	3 094 079	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	38 682 060	37 851 428	19 647 781	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**	**154 943 998**	**154 438 151**	**353 466 325**	**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 Budget	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	1 360 844	1 208 435	698 300	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	7 000 132	6 190 583	11 802 885	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	90 788 200	155 073 445	340 871 077	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	25 724 573	24 068 093	209 721 957	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	15 294 675	14 642 047	70 605 052	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	8 095 418	5 469 721	23 855 934	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**	**148 263 842**	**206 652 324**	**657 555 204**	**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 Budget	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	259 933	218 591	2 586 644	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	22 934 157	22 201 823	183 136 830	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	1 364 890	2 115 191	26 696 029	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	4 394 071	4 073 571	9 527 732	34 583 166
Financial Services	-	-	4 131	-	-	-	4 895	48 880	1 715 283	285 310	97 919	- 237 570	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**	**29 238 361**	**28 707 095**	**221 714 288**	**491 726 021**