STELLENBOSCH

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MUNISIPALITEIT • UMASIPALA • MUNICIPALITY

MONTHLY BUDGET MONITORING REPORT

MAY 2024

QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature

Date: 14 June 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)	308 752 441	1 575 461 736	1 934 041 846
Actual	**290 058 980**	**1 710 612 221**	**2 119 665 619**
Variance to SDBIP	(18 693 461)	135 150 485	185 623 772
Year to date % Variance to SDBIP	**-6,05%**	**8,58%**	**9,60%**

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M11 May

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	34 491	449 966	433 470	16 496	4%	473 589
Service charges	1 138 698	1 315 591	1 306 867	109 811	1 168 492	1 125 500	42 991	4%	1 306 867
Investment revenue	42 250	41 193	44 168	4 617	52 734	41 384	11 349	27%	44 168
Transfers and subsidies - Operational	211 107	240 911	225 163	2 525	209 303	151 113	58 191	39%	225 163
Other own revenue	257 943	213 644	270 474	26 623	239 171	182 575	56 596	31%	270 474
Total Revenue (excluding capital transfers and contributions)	**2 102 017**	**2 284 927**	**2 320 261**	**178 067**	**2 119 666**	**1 934 042**	**185 624**	**10%**	**2 320 261**
Employee costs	542 779	617 694	623 836	47 087	533 933	491 309	42 624	9%	623 836
Remuneration of Councillors	22 765	22 097	22 097	3 642	22 614	12 890	9 724	75%	22 097
Depreciation and amortisation	233 255	220 283	239 799	(172)	196 884	106	196 778	186000%	239 799
Interest	59 928	59 688	65 163	–	25 147	31 847	(6 699)	-21%	65 163
Inventory consumed and bulk purchases	608 174	736 842	730 223	56 839	585 548	682 061	(96 513)	-14%	730 223
Transfers and subsidies	17 758	20 636	25 819	1 367	18 652	23 254	(4 601)	-20%	25 819
Other expenditure	475 711	581 109	653 727	30 417	327 834	333 996	(6 163)	-2%	653 727
Total Expenditure	**1 960 371**	**2 258 349**	**2 360 663**	**139 181**	**1 710 612**	**1 575 462**	**135 150**	**9%**	**2 360 663**
Surplus/(Deficit)	**141 646**	**26 578**	**(40 402)**	**38 886**	**409 053**	**358 580**	**50 473**	**14%**	**(40 402)**
Transfers and subsidies - capital (monetary allocations)	100 312	103 856	135 828	6 389	71 785	32 142	39 643	123%	135 828
Transfers and subsidies - capital (in-kind)	23	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**	**90 117**	**23%**	**95 426**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**	**90 117**	**23%**	**95 426**
Capital expenditure & funds sources									
Capital expenditure	**321 989**	**504 800**	**491 726**	**35 782**	**290 059**	**308 752**	**(18 693)**	**-6%**	**491 726**
Capital transfers recognised	116 751	127 974	155 586	6 360	82 910	77 524	5 386	7%	155 586
Borrowing	84 534	200 000	146 884	9 493	100 966	111 659	(10 692)	-10%	146 884
Internally generated funds	120 704	176 826	189 256	19 929	106 183	119 570	(13 388)	-11%	189 256
Total sources of capital funds	**321 989**	**504 800**	**491 726**	**35 782**	**290 059**	**308 752**	**(18 693)**	**-6%**	**491 726**
Financial position									
Total current assets	932 605	812 698	958 649		1 258 303				958 649
Total non current assets	6 065 047	6 443 332	6 330 437		6 154 405				6 330 437
Total current liabilities	489 517	448 318	489 670		414 940				489 670
Total non current liabilities	734 220	1 059 662	906 942		734 220				906 942
Community wealth/Equity	**5 787 193**	**5 748 050**	**5 892 791**		**6 223 554**				**5 892 791**
Cash flows									
Net cash from (used) operating	2 557 246	428 518	459 628	121 046	1 757 344	207 272	(1 550 073)	-748%	2 364 481
Net cash from (used) investing	(300 074)	(576 970)	(562 824)	(40 069)	(348 478)	389 300	737 779	190%	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**	**–**	**2 287 119**	**1 176 873**	**(1 110 246)**	**-94%**	**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	98 873	11 580	11 376	365 010	–	–	–	–	486 840
Creditors Age Analysis									
Total Creditors	25 449	–	–	–	–	–	–	–	25 449

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

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**	**40 946**	**595 916**	**548 706**	47 210	9%	**609 736**
Executive and council		624	1 205	976	132	765	799	(34)	-4%	976
Finance and administration		584 162	606 488	608 760	40 815	595 151	547 907	47 243	9%	608 760
Internal audit		550	–	–	–	–	–	–		–
Community and public safety		**197 351**	**179 869**	**208 480**	**18 527**	**168 463**	**142 241**	26 221	18%	**208 480**
Community and social services		23 288	14 918	22 535	2 788	15 942	14 776	1 166	8%	22 535
Sport and recreation		1 073	1 242	738	92	473	705	(233)	-33%	738
Public safety		162 526	147 892	172 184	13 886	143 074	123 422	19 652	16%	172 184
Housing		10 464	15 817	13 023	1 761	8 974	3 338	5 636	169%	13 023
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**105 522**	**113 925**	**122 249**	**14 967**	**75 513**	**34 049**	41 464	122%	**122 249**
Planning and development		94 388	106 375	90 230	12 649	64 370	10 442	53 928	516%	90 230
Road transport		10 012	6 826	31 346	2 311	10 228	23 253	(13 025)	-56%	31 346
Environmental protection		1 121	725	672	7	915	354	561	158%	672
Trading services		**1 314 143**	**1 487 296**	**1 515 625**	**110 016**	**1 351 560**	**1 241 187**	110 372	9%	**1 515 625**
Energy sources		858 023	979 174	1 022 632	70 330	862 845	814 852	47 993	6%	1 022 632
Water management		174 310	196 564	202 740	22 261	196 295	184 124	12 171	7%	202 740
Waste water management		151 046	160 222	156 123	9 771	158 534	130 330	28 204	22%	156 123
Waste management		130 764	151 336	134 130	7 653	133 886	111 881	22 005	20%	134 130
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**2 202 352**	**2 388 783**	**2 456 089**	**184 456**	**2 191 451**	**1 966 184**	**225 267**	**11%**	**2 456 089**
Expenditure - Functional										
Governance and administration		**276 334**	**362 614**	**338 780**	**20 776**	**248 829**	**224 765**	24 064	11%	**338 780**
Executive and council		39 253	42 363	34 368	4 931	35 020	18 786	16 234	86%	34 368
Finance and administration		223 647	314 447	298 904	15 386	208 170	203 090	5 080	3%	298 904
Internal audit		13 434	5 804	5 509	459	5 640	2 889	2 750	95%	5 509
Community and public safety		**484 116**	**433 048**	**551 793**	**25 816**	**324 397**	**251 836**	72 561	29%	**551 793**
Community and social services		43 151	52 702	52 038	3 336	41 814	37 787	4 027	11%	52 038
Sport and recreation		55 284	81 085	70 813	4 171	49 806	44 739	5 067	11%	70 813
Public safety		347 174	268 165	381 905	15 544	200 960	142 544	58 415	41%	381 905
Housing		38 508	31 096	47 036	2 764	31 816	26 765	5 051	19%	47 036
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**156 621**	**220 371**	**156 750**	**10 578**	**133 254**	**112 100**	21 154	19%	**156 750**
Planning and development		74 848	98 596	70 663	4 420	60 257	53 104	7 153	13%	70 663
Road transport		65 410	103 690	67 419	5 101	58 974	48 091	10 883	23%	67 419
Environmental protection		16 362	18 085	18 668	1 058	14 023	10 905	3 119	29%	18 668
Trading services		**1 043 300**	**1 242 315**	**1 313 340**	**82 011**	**1 004 132**	**986 762**	17 371	2%	**1 313 340**
Energy sources		650 379	768 674	750 492	54 399	611 570	670 031	(58 460)	-9%	750 492
Water management		140 554	146 032	165 441	8 439	119 913	83 457	36 456	44%	165 441
Waste water management		173 882	176 993	215 614	11 196	159 277	116 638	42 639	37%	215 614
Waste management		78 485	150 616	181 794	7 977	113 372	116 636	(3 264)	-3%	181 794
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**1 960 371**	**2 258 349**	**2 360 663**	**139 181**	**1 710 612**	**1 575 462**	**135 150**	**9%**	**2 360 663**
Surplus/ (Deficit) for the year		**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**	**90 117**	**23%**	**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) - M11 May

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	2 788	19 489	11 533	7 956	69,0%	24 009
Vote 3 - INFRASTRUCTURE SERVICES		1 406 076	1 589 956	1 626 185	123 948	1 415 642	1 266 687	148 955	11,8%	1 626 185
Vote 4 - COMMUNITY AND PROTECTION SERVICES		190 311	164 777	196 160	16 773	160 404	139 257	21 147	15,2%	196 160
Vote 5 - CORPORATE SERVICES		11 557	10 179	12 553	990	10 744	6 347	4 397	69,3%	12 553
Vote 6 - FINANCIAL SERVICES		573 229	597 514	597 183	39 956	585 171	542 359	42 812	7,9%	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**	**184 456**	**2 191 451**	**1 966 184**	**225 267**	**11,5%**	**2 456 089**
Expenditure by Vote	1									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		25 844	17 841	16 463	1 378	15 985	9 216	6 770	73,5%	16 463
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		78 792	93 403	88 001	6 065	78 017	67 619	10 399	15,4%	88 001
Vote 3 - INFRASTRUCTURE SERVICES		1 170 075	1 366 656	1 444 356	86 786	1 090 040	1 035 176	54 864	5,3%	1 444 356
Vote 4 - COMMUNITY AND PROTECTION SERVICES		429 584	422 903	484 000	25 136	279 780	242 663	37 117	15,3%	484 000
Vote 5 - CORPORATE SERVICES		166 180	234 757	211 408	12 550	151 617	133 139	18 478	13,9%	211 408
Vote 6 - FINANCIAL SERVICES		89 897	122 789	116 435	7 266	95 172	87 649	7 523	8,6%	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	**1 960 371**	**2 258 349**	**2 360 663**	**139 181**	**1 710 612**	**1 575 462**	**135 150**	**8,6%**	**2 360 663**
Surplus/ (Deficit) for the year	2	**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**	**90 117**	**23,1%**	**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) - M11 May

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	129 262	1 328 337	1 237 135	91 202	7%	1 462 651
Service charges - Electricity		779 984	913 669	913 669	71 932	793 435	765 707	27 729	4%	913 669
Service charges - Water		162 138	185 622	171 866	21 160	181 499	164 540	16 958	10%	171 866
Service charges - Waste Water Management		106 739	108 647	113 677	9 433	104 588	100 517	4 072	4%	113 677
Service charges - Waste management		89 837	107 654	107 654	7 286	88 969	94 737	(5 767)	-6%	107 654
Sale of Goods and Rendering of Services		21 698	22 190	22 124	2 308	23 170	18 428	4 742	26%	22 124
Agency services		3 438	3 358	3 617	603	2 734	2 828	(93)	-3%	3 617
Interest		–	–	–	–	–	–	–		–
Interest earned from Receivables		16 467	15 413	17 324	1 942	19 758	14 464	5 294	37%	17 324
Interest earned from Current and Non Current Assets		42 250	41 193	44 168	4 617	52 734	41 384	11 349	27%	44 168
Dividends		–	–	–	–	–	–	–		–
Rent on Land		–	–	–	–	–	–	–		–
Rental from Fixed Assets		12 373	10 604	13 014	701	9 892	9 165	727	8%	13 014
Licence and permits		8 408	7 872	7 994	1 172	6 808	6 343	465	7%	7 994
Operational Revenue		44 254	19 346	47 544	8 108	44 749	19 022	25 726	135%	47 544
Non-Exchange Revenue		814 431	849 362	857 610	48 804	791 329	696 907	94 422	14%	857 610
Property rates		452 019	473 589	473 589	34 491	449 966	433 470	16 496	4%	473 589
Surcharges and Taxes		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		146 658	131 570	155 565	11 445	128 160	109 489	18 671	17%	155 565
Licence and permits		–	–	–	–	–	–	–		–
Transfer and subsidies - Operational		211 107	240 911	225 163	2 525	209 303	151 113	58 191	39%	225 163
Interest		3 418	3 293	3 293	344	3 897	2 836	1 061	37%	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**	**178 067**	**2 119 666**	**1 934 042**	**185 624**	**10%**	**2 320 261**
Expenditure By Type										
Employee related costs		542 779	617 694	623 836	47 087	533 933	491 309	42 624	9%	623 836
Remuneration of councillors		22 765	22 097	22 097	3 642	22 614	12 890	9 724	75%	22 097
Bulk purchases - electricity		521 012	636 393	628 833	47 211	503 158	608 911	(105 753)	-17%	628 833
Inventory consumed		87 162	100 449	101 390	9 628	82 390	73 150	9 240	13%	101 390
Debt impairment		70 722	16 684	71 053	–	–	(4 256)	4 256	-100%	71 053
Depreciation and amortisation		233 255	220 283	239 799	(172)	196 884	106	196 778	186000%	239 799
Interest		59 928	59 688	65 163	–	25 147	31 847	(6 699)	-21%	65 163
Contracted services		228 438	288 868	296 612	19 810	202 803	218 307	(15 504)	-7%	296 612
Transfers and subsidies		17 758	20 636	25 819	1 367	18 652	23 254	(4 601)	-20%	25 819
Irrecoverable debts written off		91 946	94 958	115 713	158	319	4 646	(4 326)	-93%	115 713
Operational costs		71 085	180 599	170 349	10 427	124 695	115 299	9 396	8%	170 349
Losses on Disposal of Assets		12 986	–	–	–	–	–	–		–
Other Losses		534	–	–	23	16	–	16		–
Total Expenditure		**1 960 371**	**2 258 349**	**2 360 663**	**139 181**	**1 710 612**	**1 575 462**	**135 150**	**9%**	**2 360 663**
Surplus/(Deficit)		**141 646**	**26 578**	**(40 402)**	**38 886**	**409 053**	**358 580**	**50 473**	**0**	**(40 402)**
Transfers and subsidies - capital (monetary allocations)		100 312	103 856	135 828	6 389	71 785	32 142	39 643	**0**	135 828
Transfers and subsidies - capital (in-kind)		23	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**			**95 426**
Income Tax		–	–	–	–	–	–	–		–
Surplus/(Deficit) after income tax		**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**			**95 426**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–			–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**			**95 426**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–			–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**241 981**	**130 434**	**95 426**	**45 275**	**480 839**	**390 722**			**95 426**

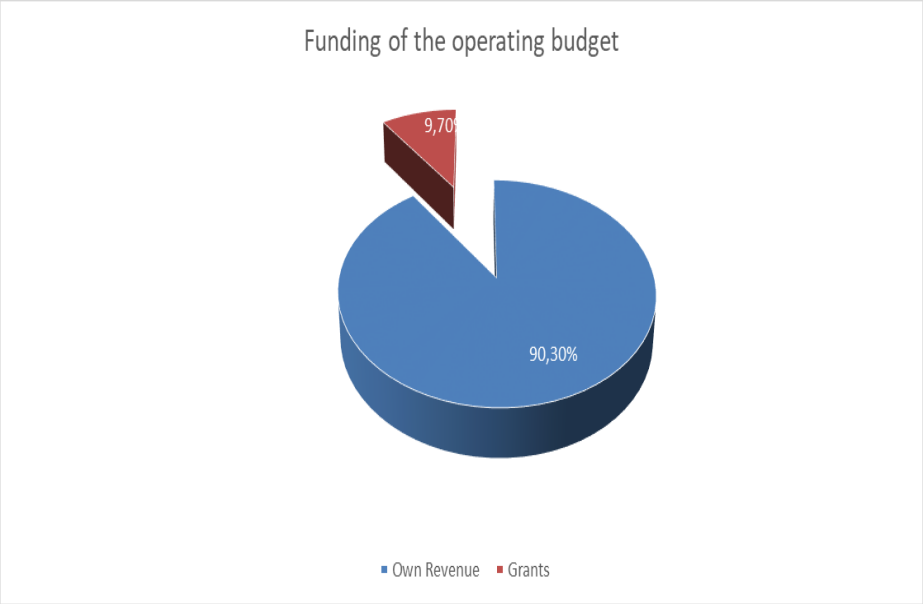
3. Operating Revenue

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

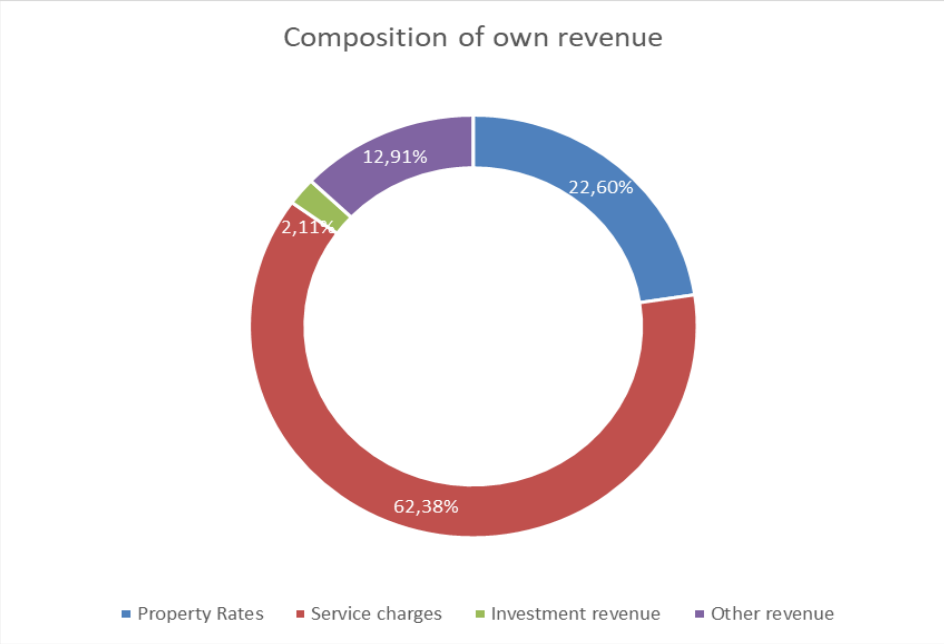
Operating Revenue by Source:

R thousand Exchange Revenue	Original Budget	Adjusted Budget	YearTD actual	YearTD budget	YTD variance	YTD variance	Monthly budget	Monthly actual	MTD variance	MTD variance %
Service charges - Electricity	913 669 187	913 669 187	793 435 060	765 706 508	-27 728 552	-4%	57 784 823	71 932 327	-14 147 504	-24,48%
Service charges - Water	185 621 843	171 866 497	181 498 632	164 540 258	-16 958 374	-10%	17 520 472	21 159 792	-3 639 320	-20,77%
Service charges - Waste Water Management	108 646 667	113 677 435	104 588 335	100 516 834	-4 071 501	-4%	8 728 506	9 432 837	-704 331	-8,07%
Service charges - Waste Management	107 653 574	107 653 574	88 969 474	94 736 598	5 767 124	6%	8 571 411	7 285 736	1 285 675	15,00%
Sale of Goods and Rendering of Services	22 189 670	22 123 608	23 170 386	18 428 488	-4 741 898	-26%	1 197 208	2 307 860	-1 110 652	-92,77%
Agency services	3 357 697	3 617 114	2 734 322	2 827 667	93 345	3%	284 504	603 039	-318 535	-111,96%
Interest	-	-	-	-	-	0%		-	-	0,00%
Interest earned from Receivables	15 412 628	17 323 717	19 758 427	14 464 462	-5 293 965	-37%	1 181 037	1 942 036	-760 999	-64,43%
Interest earned from Current and Non Current Assets	41 192 661	44 167 518	52 733 639	41 384 335	-11 349 303	-27%	3 670 473	4 617 366	-946 893	-25,80%
Dividends	-	-	-	-	-	0%		-	-	0,00%
Rent on Land	-	-	-	-	-	0%		-	-	0,00%
Rental from Fixed Assets	10 603 901	13 013 749	9 891 899	9 164 699	-727 200	-8%	849 843	701 078	148 765	17,50%
Licence and permits	7 871 599	7 993 809	6 808 283	6 342 981	-465 302	-7%	477 587	1 171 905	-694 318	-145,38%
Operational Revenue	19 345 609	47 544 383	44 748 573	19 022 361	-25 726 212	-135%	828 520	8 108 421	-7 279 901	-878,66%
Non-Exchange Revenue										
Property rates	473 588 918	473 588 918	449 965 907	433 469 543	-16 496 364	-4%	29 482 356	34 490 930	-5 008 574	-16,99%
Fines, penalties and forfeits	131 570 078	155 565 187	128 159 613	109 488 893	-18 670 720	-17%	10 407 704	11 444 950	-1 037 246	-9,97%
Transfer and subsidies - Operational	240 910 500	225 163 265	209 303 269	151 112 719	-58 190 550	-39%	12 627 789	2 524 627	10 103 162	80,01%
Interest	3 292 796	3 292 796	3 896 925	2 835 500	-1 061 425	-37%	208 615	343 646	-135 031	-64,73%
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**	**2 119 665 619**	**1 934 041 846**	**-185 623 772,48**	**-10%**	**153 820 848**	**178 066 549**	**-24 245 701**	**-15,76%**

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 R16 496 364 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 R27 728 552 more electricity charges than initially anticipated. The largest over performance was noted for Electricity Sales: Time of use tariffs (R40 434 603) and Electricity Sales: Domestic High: Prepaid (R27 146 454). This increase is a result of the increase in tariffs and consumption, because of suspended load shedding and increased demand.

3.3 Service charges - water revenue

The municipality has billed R16 958 374 more water charges than initially anticipated. The largest over performance was noted for sale conventional (R16 183 376). 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 R13 349 303. 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 R58 190 550. 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 R25 726 212. The items that attributed to the overperformance are as follows:

3.6.1 Revenue: Exchange Revenue: Operational Revenue: Development Charges

An over performance of R19 930 204 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

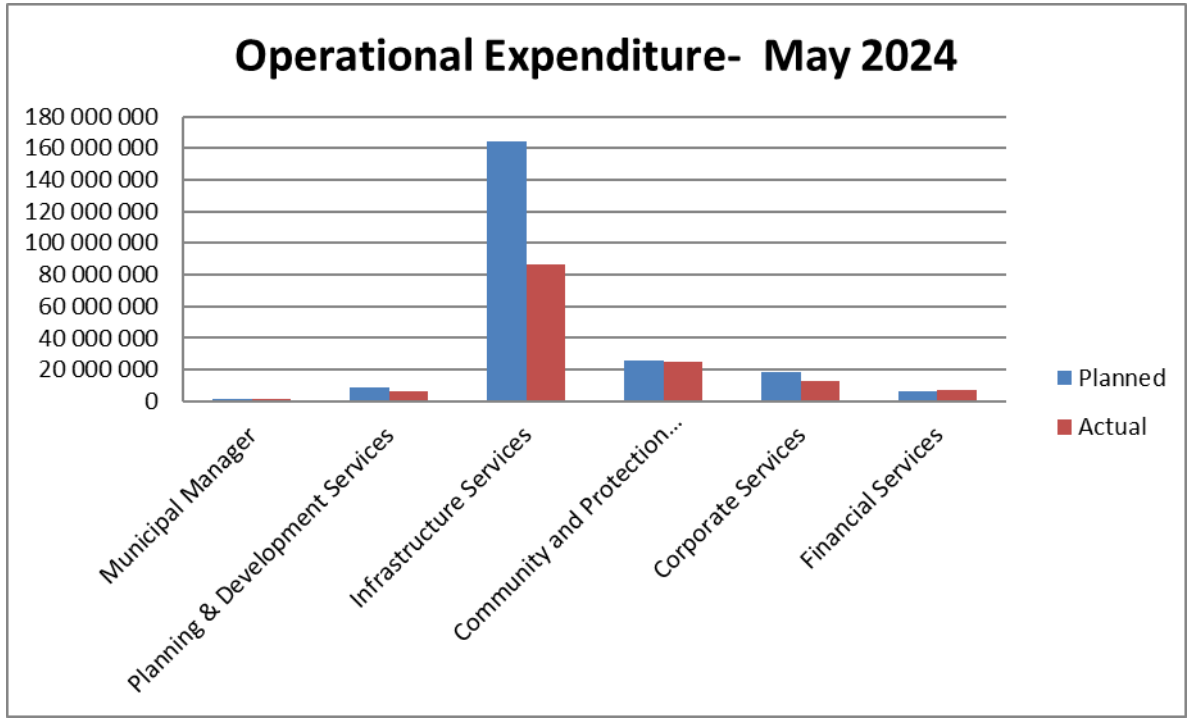
An overperformance was noted to the amount of R18 670 720. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system. The overperformance is due to an increase in the payment of fines than initially anticipated.

4. Operating Expenditure

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

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		May 2024		May Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	17 841 031	16 463 100	9 215 507	15 985 463	1 235 935	1 377 970	142 035	11%
Planning & Development Services	93 402 566	88 000 618	67 618 780	78 017 467	8 361 913	6 064 812	(2 297 101)	-27%
Infrastructure Services	1 366 656 493	1 444 356 004	1 035 175 750	1 090 040 221	164 469 497	86 785 674	(77 683 823)	-47%
Community and Protection Services	422 902 773	484 000 277	242 662 959	279 780 168	25 947 260	25 136 241	(811 019)	-3%
Corporate Services	234 756 698	211 408 189	133 139 285	151 616 824	18 350 060	12 550 353	(5 799 707)	-32%
Financial Services	122 789 307	116 435 042	87 649 455	95 172 078	5 970 862	7 265 768	1 294 906	22%
TOTALS	**2 258 348 868**	**2 360 663 230**	**1 575 461 736**	**1 710 612 221**	**224 335 527**	**139 180 819**	**(85 154 708)**	**-38%**


Operational Expenditure- May 2024
180 000 000
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 R67 618 780 of the amended budget. The year- to- date actual expenditure incurred amounted to R78 017 467 which resulted in an overperformance of R10 398 687. 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 R1 440 000 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 R73 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 759 855 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 R4 416 439 of the amended budget. The year-to-date expenditure incurred amounted to R5 930 026.The user department indicated that the municipality has had several disaster incidents in the past months which 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 R48 336 271 of the amended budget. The year-to-date expenditure incurred amounted to R51 221 638. 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 R1 035 175 750 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 090 040 221 which resulted in an overperformance of R54 864 471. The items that attributed to the overperformance are as follows:

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

The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R6 087 970. The user department indicated that the expenditure is still within the approved amended budget for the year.

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 R22 604 129. 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: Inventory Consumed: Consumables: Zero Rated (Sewerage network)

The user department planned to spend R4 573 800 of the amended budget. The year- to-date actual expenditure incurred amounted to R6 532 411. The user department indicated that an increased demand in the wastewater treatment facilities is currently being utilised due to high energy consuming machinery and less usage of generators due to the suspension of loadshedding.

4.2.4 Expenditure: Contracted Services: Contractors: Transportation

The user department planned to spend R5 689 990 of the amended budget. The year- to-date actual expenditure incurred amounted to R7 616 278. The user department indicated that there is an increase in the sludge removal which has resulted in more expenditure being incurred than initially anticipated.

4.2.5 Expenditure: Contracted Services: Contractors: Maintenance of Unspecified Assets (Traffic Engineering)

The user department planned to spend R4 805 290 of the amended budget. The year- to-date actual expenditure incurred amounted to R6 670 622. The user department indicated that due to the floods that occurred in the recent months, more expenditure was incurred than initially anticipated.

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

The user department planned to spend R5 351 199 of the amended budget. The year- to-date actual expenditure incurred amounted to R6 297 426. 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.

4.2.7 Employee related costs

The user department planned to spend R167 864 846 of the amended budget. The year-to-date expenditure incurred amounted to R189 720 866. The expenditure is still within the approved amended budget for the year.

4.2.8 Depreciation and amortisation

The user department planned to spend R105 787 of the amended budget. The year-to-date expenditure incurred amounted to R155 975 153. 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 R242 662 959 of the amended budget. The year-to-date actual expenditure incurred amounted to R279 780 168 which resulted in an overperformance of R37 117 209. 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 930 079. The user department indicated that the there was more maintenance and repairs carried out than initially anticipated due to major vehicle breakdowns.

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 R996 455. Orders to the amount of R818 081 have been loaded onto the financial system. 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: Outsourced Services: Traffic Management

The user department planned to spend R7 716 825 of the amended budget. The year- to-date actual expenditure incurred amounted to R8 691 906. The user department indicated that revenue received for the issuing of fines has increased and as a result an increase in the portion due to be paid to the service provider has also increased above what was initially anticipated.

4.3.5 Employee related costs

The user department planned to spend R152 245 850 of the amended budget. The year-to-date expenditure incurred amounted to R172 547 895. 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 R133 139 285 of the amended budget. The year-to-date actual expenditure incurred amounted to R151 616 824 which resulted in an overperformance of R18 477 539. 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 558 900 of the amended budget. The year-to-date actual expenditure incurred amounted to R3 741 646. The user department indicated that the invoice for the fund came in higher than anticipated and that this is a once-off cost that has been paid.

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 749 359. 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 R87 649 455 of the amended budget. The year-to-date actual expenditure incurred amounted to R95 172 078 which resulted in an overperformance of R7 522 623. The items that attributed to the overperformance are as follows:

4.5.1 Employee related costs

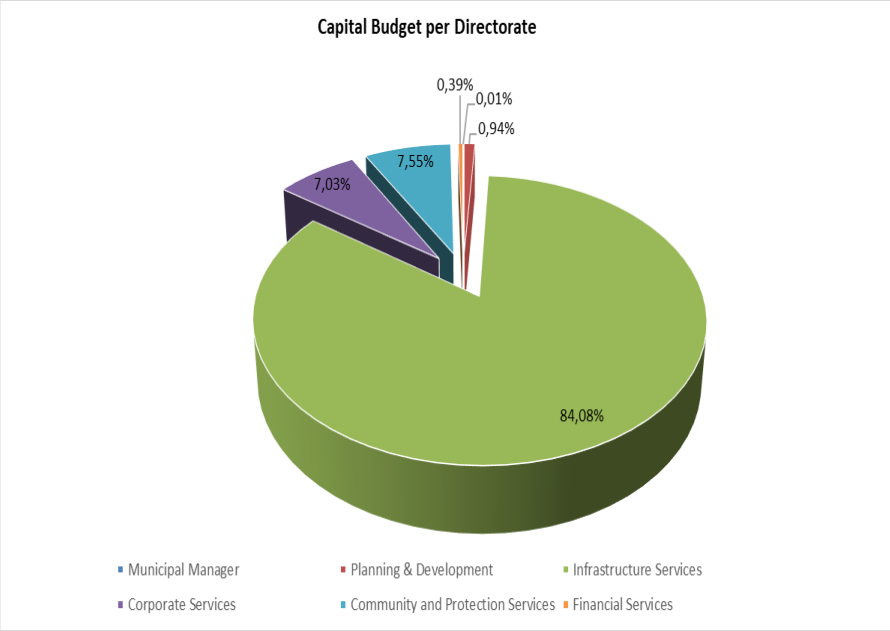
The user department planned to spend R52 699 855 of the amended budget. The year-to-date expenditure incurred amounted to R55 405 668. The expenditure is still within the approved amended budget for the year.

4.5.2 Depreciation and amortisation

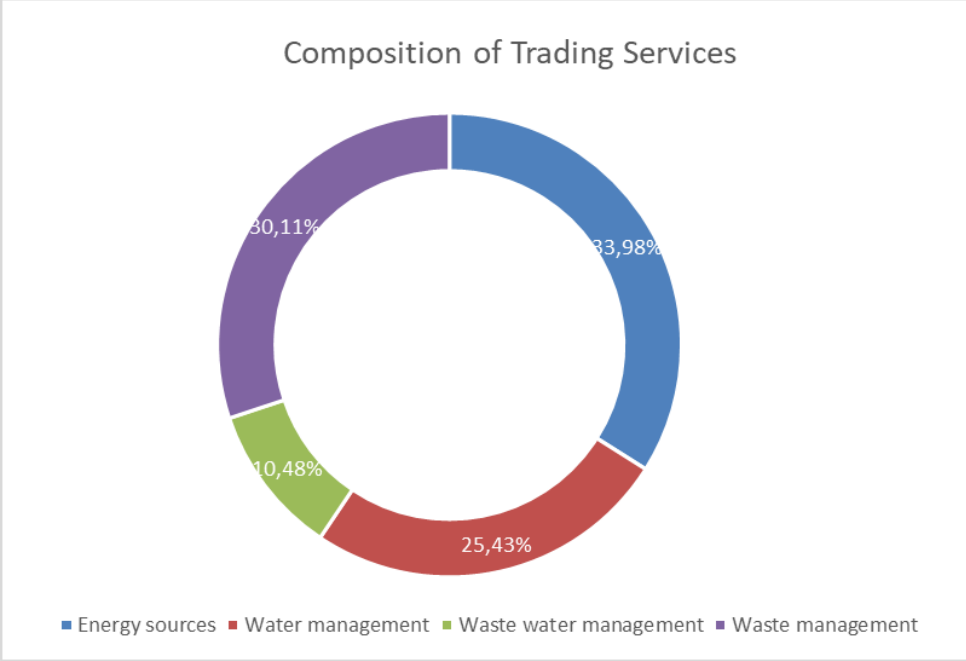
The user department had no planned expenditure on the amended budget. The year-to-date expenditure incurred amounted to R3 185 361. The expenditure is still within the approved amended budget for the year.

5 Capital Expenditure

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



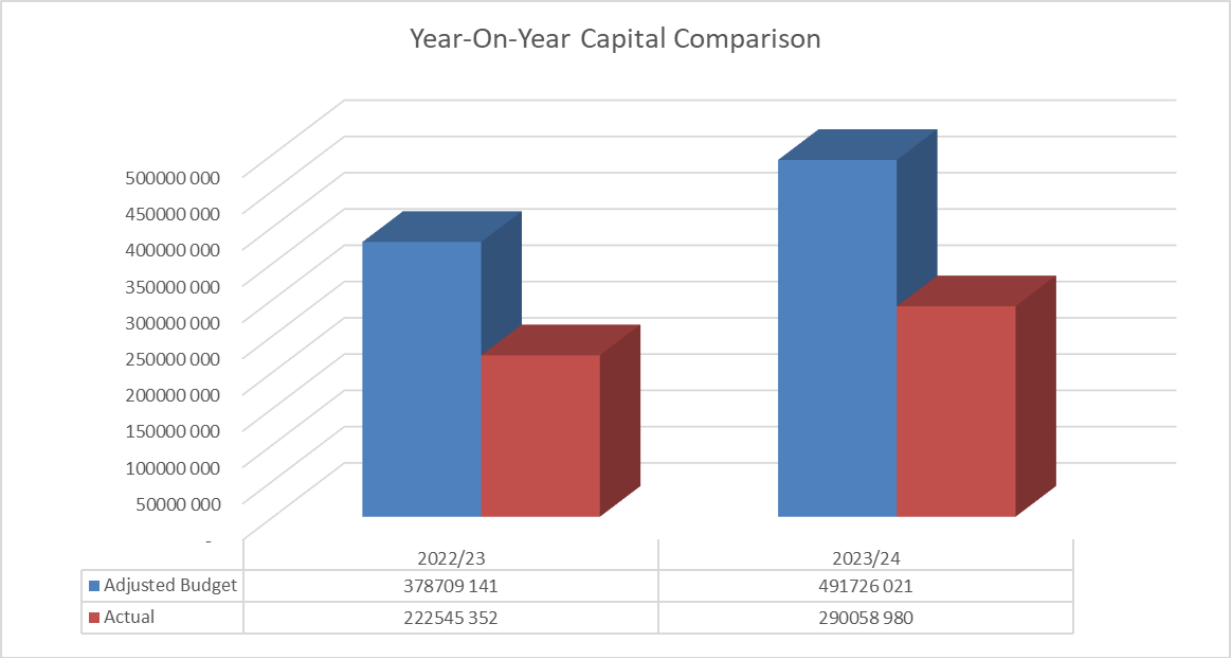
The capital budgets for trading services are largely allocated to the investments in Energy sources (R100 440 371 or 33.98 per cent of the R295 568 586 trading services capital budget).



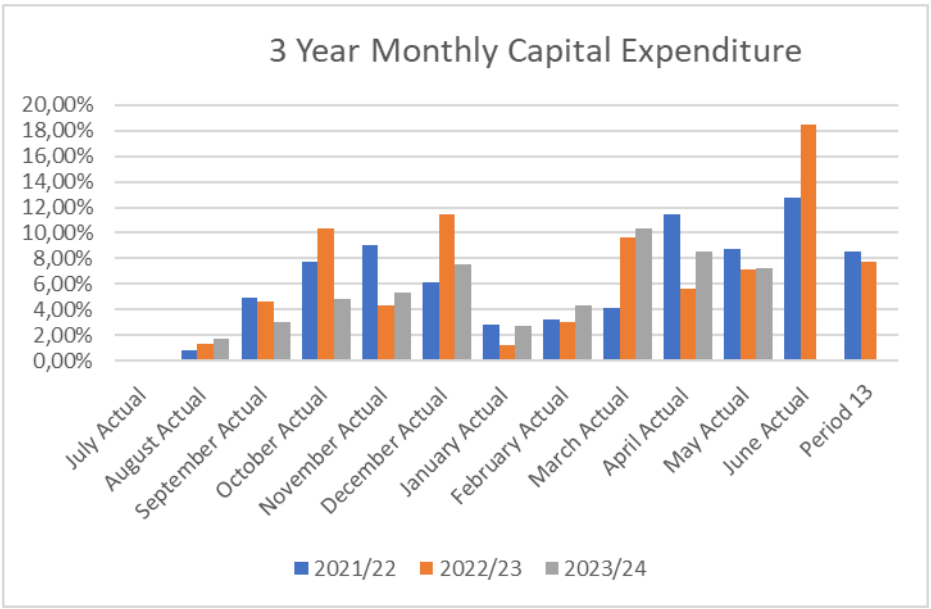
The following table shows the actual capital expenditure for each directorate against that planned in the SDBIP as of 31 May 2024.

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
Municipal Manager	40 000	40 000	36 552	3 377	-	39 929	71	91,38%	99,82%
Planning & Development	4 619 500	1 717 275	2 722 577	1 642 067	1 500	4 366 144	253 356	58,94%	94,48%
Infrastructure Services	413 449 960	267 542 875	243 655 588	117 297 347	3 395 193	364 348 128	49 101 832	58,93%	87,30%
Corporate Services	34 583 166	19 154 327	24 473 401	5 305 433	25 549	29 804 383	4 778 783	70,77%	86,11%
Community and Protection Services	37 114 547	18 379 116	17 379 793	13 245 500	235 776	30 861 069	6 253 478	46,83%	82,52%
Financial Services	1 918 848	1 918 848	1 791 068	101 834	5 097	1 897 999	20 849	93,34%	98,65%
TOTALS	**491 726 021**	**308 752 441**	**290 058 980**	**137 595 557**	**3 663 114**	**431 317 652**	**60 408 369**	**58,99%**	**86,97%**

MONTHLY BUDGET STATEMENT FOR MAY 2024



Detail	2022/23	2023/24
Adjusted Budget	378 709 141	491 726 021
Actual	222 545 352	290 058 980
Actual % Spent	**58,76%**	**58,99%**



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%	7,28%			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.

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 717 275 of the amended budget. The year-to-date actual expenditure incurred amounted to R2 722 577. This resulted in an overperformance of R1 005 302. 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 an invoice has been submitted for payment and the budget will be fully spent by the end of the financial year.

5.1.2 Jamestown: Housing

The user department had no planned expenditure on the amended budget. The year-to-date actual expenditure incurred amounted to R500 000. The user department indicated that they are awaiting the final invoice for the remaining amount of R79 959 from the service provider.

5.2 Community and Protection Services

The Directorate planned to spend R18 379 116 of the amended budget. The year-to-date actual expenditure incurred amounted to R17 379 793. This resulted in an underperformance of R999 323. 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 now expected for delivery before 30 June 2024.

5.2.2 Vehicle Fleet: Law Enforcement

The user department planned to spend R5 424 037 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 804 168. Orders to the amount of R1 997 922 have been loaded onto the financial system. The user department indicated that the vehicles have been delivered and final invoices will be paid in June 2024.

5.2.3 Upgrade Stellenbosch Library (Community Library Services Grant)

The user department planned to spend R900 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R18 104. The user department indicated that the tender is awaiting to serve at the bid adjudication committee in June 2024.

5.2.4 Library Books

The user department planned to spend R216 540 of the amended budget. No expenditure has been incurred to date. Orders to the amount of R75 464 have been loaded onto the financial system. The user department indicated that the service providers are currently busy with deliveries and payments will be made when deliveries have been made

5.3 Infrastructure Services

The Directorate planned to spend R267 542 875 of the amended budget. The year-to-date actual expenditure incurred amounted to R243 655 588. This resulted in an underperformance of R23 887 287. 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 an invoice has been received for work carried out in May 2024 and will be submitted for payment. An improvement will be seen in the next reporting period.

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 Specialized Vehicles: Heavy Duty Vehicles: Roads

The user department planned to spend R2 500 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R77 270. Orders to the amount of R2 378 233 have been loaded onto the financial system The user department indicated that the vehicles have been procured and they will be delivered by 30 June 2024.

5.3.4 Vehicles: Solid Waste

The user department planned to spend R7 713 189 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 690 252. Orders to the amount of R4 193 572 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 R12 350 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R5 983 520. Orders to the amount of R7 366 479 have been loaded onto the financial system. The user department indicated the project was delayed due to the relocation of the families that were only relocated in May 2024, however, due to bad weather conditions, the project is going slower than anticipated.

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 R5 099 095. Orders to the amount of R5 596 612 have been loaded onto the financial system. The user department indicated that the project is underway, and they envisage completion by June 2024.

5.3.7 Feeder cable (Watergang to Enkanini) 11kV 95cu

The user department planned to spend R4 300 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 926 579. Orders to the amount of R2 747 935 have been loaded onto the financial system. The user department indicated that they are awaiting an invoice from the service provider for the remaining funds.

5.3.8 Jamestown Transport Network - School Street

The user department planned to spend R3 000 000 of the amended budget. The year-to-date actual expenditure incurred amounted to R846 905. The user department indicated that this is a multi-year project which is underway and currently on track.

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

The user department planned to spend R4 299 030 of the amended budget. The year-to-date actual expenditure incurred amounted to R349 688. The user department indicated that they are awaiting an invoice for the procurement of generators after which payment will be made.

5.3.10 Expansion of the landfill site (New cells)

The user department planned to spend R67 159 439 of the amended budget. The year-to-date actual expenditure incurred amounted to R52 663 877. The user department indicated that the project is currently on track and the invoice for work completed for May has been received, they are awaiting a revised cash flow for the next reporting period.

5.4 Corporate Services

The Directorate planned to spend R19 154 327 of the amended budget. The year-to-date actual expenditure incurred amounted to R24 473 401. This resulted in an overperformance of R5 319 074. 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 R3 213 309. Orders to the amount of R2 856 926 have been loaded onto the financial system. The user department indicated that the project is underway and the invoice for the final payment is expected in June 2024.

5.4.2 Server Storage expansion and upgrades

The user department planned to spend R3 645 296 of the amended budget. The year-to-date actual expenditure incurred amounted to R4 636 827. The user

department indicated that the server storage was delivered sooner than anticipated and invoices have been paid.

5.4.3 Purchase and Replacement of Computer/software and Peripheral devices

The user department planned to spend R693 797 of the amended budget. The year-to-date actual expenditure incurred amounted to R1 286 498. The user department indicated that the project has been completed and all the funds have been spent.

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

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	20 088	4 303	5 357	150 902	–	–	–	–	180 650	150 902	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	48 198	3 218	3 289	53 913	–	–	–	–	108 619	53 913	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	18 855	1 402	947	40 302	–	–	–	–	61 506	40 302	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	5 494	673	695	39 011	–	–	–	–	45 873	39 011	–	–
Receivables from Exchange Transactions - Waste Management	1600	5 326	875	870	51 679	–	–	–	–	58 751	51 679	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	525	1 045	185	14 715	–	–	–	–	16 469	14 715	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	388	63	34	14 488	–	–	–	–	14 972	14 488	–	–
Total By Income Source	**2000**	**98 873**	**11 580**	**11 376**	**365 010**	**–**	**–**	**–**	**–**	**486 840**	**365 010**	**–**	**–**
2022/23 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 783	300	257	6 896	–	–	–	–	9 235	6 896	–	–
Commercial	2300	19 123	2 986	3 260	66 495	–	–	–	–	91 863	66 495	–	–
Households	2400	58 318	6 889	7 227	275 841	–	–	–	–	348 275	275 841	–	–
Other	2500	19 650	1 405	632	15 780	–	–	–	–	37 466	15 780	–	–
Total By Customer Group	**2600**	**98 873**	**11 580**	**11 376**	**365 010**	**–**	**–**	**–**	**–**	**486 840**	**365 010**	**–**	**–**

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

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	8 293	–	–	–	–	–	–	–	8 293
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	17 157	–	–	–	–	–	–	–	17 157
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	–	–	–	–	–	–	–	–	–
Total By Customer Type	**1000**	**25 449**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**25 449**

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2023	May		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**			**(92 126 500,00)**	**81 529,79**	**5 261 854,61**	**10 867 456,78**
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%	08-Jan-24	-			**(4 583 958,83)**		**4 583 958,85**	**0,02**
20-8139-2381	A#2381	FIXED/9 MTHS	9,660%	07-Oct-24	-			**160 000 000,00**	**1 312 701,37**	**6 013 019,18**	**166 013 019,18**
20-8145-2323	A#2323	FIXED/4 MTHS	9,350%	12-Jun-24				**100 000 000,00**	**794 109,59**	**2 792 191,78**	**102 792 191,78**
					220 231 321,35			**40 347 897,33**	**2 188 340,75**	**19 093 449,08**	**279 672 667,77**
	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**	**922 747,67**	**9 703 733,54**	**115 185 380,52**
03/7881123974/...032	N#032	FIXED / 12 MTHS	9,670%	19-Dec-24				**70 000 000,00**	**574 901,37**	**1 372 345,21**	**71 372 345,21**
					209 268 027,39			**(43 108 353,02)**	**1 497 649,04**	**20 398 051,35**	**186 557 725,73**
	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%				**(101 541 506,85)**	**(1 541 506,85)**	**497 260,27**	**1 541 506,85**	**(0,00)**
							(101 541 506,85)	**(2 454 628,77)**	**497 260,27**	**2 454 628,77**	**(0,00)**
INVESTMENT TOTAL					**429 499 348,74**	-	**(101 541 506,85)**	**(7 878 098,15)**	**4 183 250,06**	**44 609 142,90**	**466 230 393,50**

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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 - Ba	No	Yes	8,40%	No	No	12/10/2024	10 786	82			**10 867**
N#028		1Y	Deposits - Ba	No	Yes	9,05%	No	No	13/10/2023	–				**–**
N#030		1Y	Deposits - Ba	No	Yes	9,54%	No	No	15/03/2024	–				**–**
A#3316		4M	Deposits - Ba	No	Yes	8,55%	No	No	16/07/2023	–				**–**
A#0741		3M	Deposits - Ba	No	Yes	8,55%	No	No	19/07/2023	–				**–**
N#031		1Y	Deposits - Ba	No	Yes	10,30%	No	No	11/07/2024	114 263	923		–	**115 185**
A#1722		6M	Deposits - Ba	No	Yes	9,78%	No	No	11/12/2023	–	–		–	**–**
F#5420		3M	Deposits - Ba	No	Yes	9,00%	No	No	17/01/2024	–	–		–	**–**
A#2381		9M	Deposits - Ba	No	Yes	9,66%	No	No	07/10/2024	164 700	1 313		–	**166 013**
S#039		CALL ACCOUNT	Deposits - Ba	No	Yes	8,25%	No	No	12/01/2025	–	–		–	**–**
A#2323		4M	Deposits - Ba	No	Yes	9,35%	No	No	12/06/2024	101 998	794		–	**102 792**
N#032		1Y	Deposits - Ba	No	Yes	9,67%	No	No	19/12/2024	70 797	575		–	**71 372**
S#040		2M	Deposits - Ba	No	Yes	9,08%	No	No	20/05/2024	101 044	497	(101 542)	–	**(0)**
TOTAL INVESTMENTS AND INTEREST	2									**563 589**	**4 183**	**(101 542)**	**–**	**466 230**

8 Borrowings

Lending Instititon	Balance 1/05/2024	Received May 2024	Interest Capitalised May 2024	Capital Repayments May 2024	Balance 31/05/2024	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	119 988 656	12 420 405	-	80 852 344	59,74%	59,74%
Grand Total (Unconditional Grants)	**200 841 000**	**-**	**200 841 000**	**-**	**-**	**200 841 000**	**119 988 656**	**12 420 405**	**-**	**80 852 344**	**59,74%**	**59,74%**
EPWP Integrated Grant for Municipalities	4 519 000	-	4 519 000	-		4 519 000	3 290 428	454 520	-	1 228 572	72,81%	72,81%
Local Government Financial Management Grant	1 550 000	-	1 550 000	-		1 550 000	455 914	114 418	-	1 094 086	29,41%	29,41%
Integrated National Electrification Programme (Municipal) Grant	20 000 000	-	20 000 000	-		20 000 000	14 194 594	16 087	-	5 805 406	70,97%	70,97%
Integrated Urban Development Grant	59 410 000	-	59 410 000	-		59 410 000	42 202 586	5 972 477	-	17 207 414	71,04%	71,04%
Municipal Disaster Response Grant	30 132 000	-	30 132 000			30 132 000	2 728 565	140 325	-	27 403 435	9,06%	9,06%
Community Development Workers Operational Support Grant	38 000	-	38 000	-		38 000	19 796	17 286	-	18 204	52,09%	52,09%
Community Library Service Grant	11 252 000	4 339 483	15 591 483	-		11 252 000	5 555 189	375 976	-	10 036 294	35,63%	35,63%
Library services replacment funding	180 000		180 000			180 000	24 351	12 856	-	155 649	13,53%	13,53%
Human Settlements Development Grant	2 504 603	189 841	2 694 444	6 364 601	1 919 583	3 316 735	1 575 874	-	-	1 930 702	44,94%	58,49%
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)	14 350 000	1 232 665	15 582 665	-		11 089 152	6 189 616	758 945	-	6 132 201	50,23%	39,72%
Title Deeds Restoration Grant	1 503 000	-	1 503 000	-		505 062	589 369	-	-	- 84 307	116,69%	39,21%
Municipal Accreditation and Capacity Building Grant	245 000	-	245 000	-		245 000	213 921	21 186	-	31 079	87,31%	87,31%
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	240 766	-	-	100,00%	100,00%
Maintenance and Construction of Transport Infrastructure	345 000	-	345 000	450 000		-	345 000	-	-	- 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	484 188	28 484	-	515 812	48,42%	48,42%
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	0,00%	59,85%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT	-	6 175 000	6 175 000	-		-	5 901 167	23 792	-	273 833	95,57%	95,57%
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**	**143 938 949**	**84 131 025**	**8 177 118**	**-**	**72 387 679**	**53,75%**	**49,68%**

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

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**	**209 881**	**–**	**209 881**	**4 938**	**201 972**	**4090,3%**	**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	4 142	377	9,1%	4 519
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	795	755	94,9%	1 550
Integrated Urban Development Grant		3 287	2 971	2 971	–	2 971	2 723	248	9,1%	2 971
Provincial Government:		**23 280**	**30 963**	**14 519**	**–**	**12 664**	**12 679**	**(15)**	**-0,1%**	**14 098**
Library Services: Conditional Grant		14 112	11 252	11 252	–	11 252	10 314	938	9,1%	11 252
Municipal Accreditation and Capacity Building Grant		256	245	245	–	245	–	245		245
Library services replacment funding		–	–	180	–	180	–	180		–
Title Deeds Restoration Grant		–	1 503	1 503	–	505	1 378	(873)	-63,3%	1 503
Financial Management Capability Grant		241	200	241	–	200	–	200		–
Maintenance and Construction of Transport Infrastructure		495	345	345	–	–	316	(316)	-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	–	–	670	(670)	-100,0%	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:		**2 467**	**–**	**–**	**109**	**1 238**	**–**	1 238		**–**
Non-profit Institutions		102	–	–	–	258	–	258		–
Private Enterprises		2 365	–	–	109	980	–	980		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	**212 475**	**238 140**	**224 599**	**109**	**223 921**	**18 017**	**202 933**	**1126,4%**	**20 567**
Capital Transfers and Grants										
National Government:		**90 810**	**79 190**	**106 572**	**–**	**106 572**	**96 868**	**9 703**	**10,0%**	**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
Integrated Urban Development Grant		62 460	56 440	56 440	–	56 440	51 736	4 703	9,1%	56 440
Municipal Disaster Relief Grant		–	–	30 132	–	30 132	–	30 132		–
Provincial Government:		**10 895**	**24 666**	**17 320**	**–**	**15 406**	**15 876**	(470)	-3,0%	**17 320**
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		–	5 033	1 970	–	3 317	1 805	1 511	83,7%	1 970
Development of Sport and Recreational Facilities		220	–	–	–	–	–	–		–
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 500	18 633	14 350	–	11 089	13 154	(2 065)	-15,7%	14 350
RSEP/ VPUU		–	1 000	1 000	–	1 000	917	83	9,1%	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**	**–**	**121 977**	**112 744**	**9 233**	**8,2%**	**123 891**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	314 179	341 996	348 490	109	345 898	130 761	212 166	162,3%	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 - M11 May

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**	**13 461**	**125 285**	**3 876**	**108 989**	**2812,1%**	**(9 219)**
Operational Revenue:General Revenue:Equitable Share		179 634	200 841	200 841	12 420	119 989	–	107 568		–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 748	4 786	4 519	455	3 290	3 080	210	6,8%	(4 699)
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	114	456	795	(339)	-42,7%	(1 550)
Integrated Urban Development Grant		3 287	2 971	2 971	471	1 550	–	1 550		(2 971)
Provincial Government:		**20 424**	**30 763**	**14 542**	**627**	**6 948**	**9 104**	**(2 209)**	**-24,3%**	**(14 403)**
Library Services: Conditional Grant		10 628	11 252	11 252	376	5 555	8 388	(2 832)	-33,8%	(11 252)
Municipal Accreditation and Capacity Building Grant		256	245	245	21	214	145	69	48,0%	(245)
Library services replacment funding		6 954	–	180	13	24	–	11		(1 503)
Title Deeds Restoration Grant		–	1 503	1 503	–	589	550			–
Financial Management Capability Grant		–	–	200	200	200	–	200		–
Maintenance and Construction of Transport Infrastructure		495	345	345	–	345	–	345		(345)
Specify (Add grant description)		319	–	–	–	–	–	–		(241)
Community Development Workers Operational Support Grant		38	38	38	17	20	22	(2)	-10,7%	(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	–	–	–	–		–
District Municipality:		**599**	**–**	**200**	**–**	**120**	**1 000**	(880)	-88,0%	**(700)**
Cape winelands ommunity safety		–	–	–	–	–	500	(500)	-100,0%	(500)
		484	–	–	–	–	–	–		–
Cape winelands ommunity safety		115	–	200	–	120	500	(380)	-76,1%	(200)
Other grant providers:		**103**	**–**	**–**	**26**	**93**	**–**	93		**–**
Departmental Agencies and Accounts		–	–	–	–	–	–	–		–
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		–	–	–	–	–	–	–		–
Private Enterprises		103	–	–	26	93	–	93		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		**209 346**	**240 911**	**224 623**	**14 114**	**132 446**	**13 980**	**105 993**	**758,2%**	**(24 322)**
Capital expenditure of Transfers and Grants										
National Government:		**91 162**	**79 190**	**106 572**	**5 657**	**57 575**	**1 147**	**56 288**	**4907,9%**	**(76 440)**
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		28 702	22 750	20 000	16	14 195	1 147	13 048	1137,7%	(20 000)
Municipal Disaster Relief Grant		–	–	30 132	140	2 729	–	2 588		–
Integrated Urban Development Grant		62 460	56 440	56 440	5 501	40 652	–	40 652		(56 440)
Provincial Government:		**7 650**	**24 666**	**17 320**	**787**	**8 118**	**42 738**	(34 620)	-81,0%	**(59 389)**
Library Services: Conditional Grant		69	–	–	–	–	–	–		–
HUMAN SETTLEMENTS DEVELOPMENT GRANT		1 576	5 033	1 970	–	1 444	5 033	(3 589)	-71,3%	(4 339)
Development of Sport and Recreational Facilities		220								(2 159)
Informal Settlements Upgrading Partnership Grant: Provinces (Beneficiaries)		4 786	18 633	14 350	759	6 190	1 677	7 107	-423,9%	–
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		–	–	–	–	–	1 779	(1 779)	-100,0%	(15 583)
Specify (Add grant description)		–	–	–	–	–	34 249	(34 249)	-100,0%	(36 307)
RSEP/ VPUU		1 000	1 000	1 000	28	484	–	484		(1 000)
INFORMAL SETTLEMENTS UPGRADING PARTNERSHIP GRANT: PROVINCES (B		–	–	–	–	–	–	–		–
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
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**	**6 445**	**65 693**	**43 884**	**21 668**	**49,4%**	**(135 828)**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**308 158**	**344 766**	**348 514**	**20 559**	**198 139**	**57 864**	**127 661**	**220,6%**	**(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 - M11 May

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**	**41**	**–**	
Financial Management Capability Grant		41	41	41	–	
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**	**41**	**41**	**(500)**	**-92,5%**
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			–	–	–	
Provincial Government:		**11 937**	**24**	**6 033**	(5 904)	-49,5%
EMERGENCY MUNICIPAL LOAD SHEDDING RELIEF GRANT		6 175	24	5 901	(274)	-4,4%
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**	**24**	**6 033**	**(5 904)**	**-49,5%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**12 478**	**65**	**6 074**	**(6 404)**	**-51,3%**

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	370 372 787	362 550 461	295 000 671	330 342 970	12%	30 889 062	30 669 051	-1%
Bonus	29 944 562	31 242 155	20 198 220	26 304 992	30%	2 603 521	55 591	-98%
Acting and Post Related Allowances	828 139	852 226	546 402	407 954	-25%	71 017	11 545	-84%
Non Structured	38 106 984	40 740 266	33 612 616	37 191 312	11%	3 395 020	4 060 660	20%
Standby Allowance	13 941 228	14 821 927	11 980 680	12 360 586	3%	1 235 164	1 281 079	4%
Travel or Motor Vehicle	12 005 630	12 826 635	9 537 197	8 913 291	-7%	1 068 889	808 190	-24%
Accommodation, Travel and Incidental	1 321 559	1 419 505	1 185 175	1 146 545	-3%	118 291	110 797	-6%
Bargaining Council	160 407	215 178	190 291	294 845	55%	17 906	27 897	56%
Cellular and Telephone	2 745 713	2 989 730	2 206 292	2 066 124	-6%	249 147	194 923	-22%
Current Service Cost	6 060 476	6 060 476	3 535 280	-	-100%	505 040	-	-100%
Essential User	656 632	819 483	712 526	800 015	12%	68 291	70 133	3%
Entertainment	-	-	-	-	0%	-	-	0%
Fire Brigade	3 082 530	3 082 530	2 516 471	2 687 563	7%	256 878	247 731	-4%
Group Life Insurance	5 271 974	5 767 920	4 956 639	6 913 203	39%	479 686	625 491	30%
Housing Benefits	3 057 120	3 232 190	2 517 412	2 531 615	1%	269 351	237 635	-12%
Interest Cost	19 795 274	19 795 274	11 547 242	-	0%	1 649 606	-	0%
Leave Gratuity	7 522 722	7 522 722	4 388 258	-	-100%	626 894	-	-100%
Leave Pay	-	-	-	-	0%	-	-	0%
Long Term Service Awards	2 402 222	2 402 222	1 401 295	-	-100%	200 185	-	-100%
Medical	28 434 382	30 528 169	23 677 199	29 646 077	25%	2 544 012	2 538 562	0%
Non-pensionable	228 827	244 107	158 845	51 619	-68%	20 342	2 413	-88%
Pension	61 143 718	65 030 845	51 578 814	55 515 739	8%	5 419 240	5 040 796	-7%
Scarcity Allowance	823 560	1 517 679	1 615 473	2 143 077	33%	126 473	111 380	-12%
Shift Additional Remuneration	4 414 274	4 608 129	3 773 460	9 762 225	159%	384 010	448 107	17%
Structured	2 583 399	2 583 399	2 165 866	2 448 744	13%	215 283	326 191	52%
Unemployment Insurance	2 789 430	2 982 569	2 306 670	2 404 740	4%	248 550	219 180	-12%
Totals	**617 693 549**	**623 835 797**	**491 308 994**	**533 933 237**	9%	**52 661 858**	47 087 351	**-11%**

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

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	3 023	18 766	10 943	7 824	71%	18 759
Pension and UIF Contributions		511	495	495	89	519	289	230	80%	495
Medical Aid Contributions		115	133	133	17	104	78	26	33%	133
Motor Vehicle Allowance		985	763	763	160	966	445	521	117%	763
Cellphone Allowance		2 003	1 946	1 946	328	2 097	1 135	961	85%	1 946
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	–	–	25	163	–	163		–
Sub Total - Councillors		**22 765**	**22 097**	**22 097**	**3 642**	**22 614**	**12 890**	**9 724**	**75%**	**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	690	5 155	4 982	173	3%	8 540
Pension and UIF Contributions		671	757	774	–	58	510	(451)	-89%	774
Medical Aid Contributions		123	132	135	–	13	92	(79)	-86%	135
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		1 230	1 472	1 658	–	(787)	1 343	(2 130)	-159%	1 658
Motor Vehicle Allowance		500	601	624	–	17	379	(362)	-95%	624
Cellphone Allowance		241	169	169	–	–	99	(99)	-100%	169
Housing Allowances		18	20	20	–	–	12	(12)	-100%	20
Other benefits and allowances		122	109	109	–	0	63	(63)	-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**	**690**	**4 457**	**7 480**	**(3 023)**	**-40%**	**12 030**
% increase	4		**-159,9%**	**-161,1%**						**-161,1%**
Other Municipal Staff										
Basic Salaries and Wages		339 618	363 114	355 382	30 084	326 269	291 169	35 101	12%	355 382
Pension and UIF Contributions		58 329	63 177	67 240	5 260	57 862	53 376	4 486	8%	67 240
Medical Aid Contributions		26 985	28 303	30 393	2 539	29 633	23 585	6 048	26%	30 393
Overtime		55 406	59 046	62 754	6 116	61 763	51 533	10 230	20%	62 754
Performance Bonus		19	–	–	–	–	–	–		–
Motor Vehicle Allowance		8 357	11 405	12 202	808	8 896	9 158	(262)	-3%	12 202
Cellphone Allowance		1 930	2 577	2 821	195	2 066	2 108	(42)	-2%	2 821
Housing Allowances		2 698	3 037	3 212	238	2 532	2 506	26	1%	3 212
Other benefits and allowances		38 680	39 456	42 022	1 157	40 455	29 524	10 932	37%	42 022
Payments in lieu of leave		–	–	–	–	–	–	–		–
Long service awards		5 150	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	25 294	35 781	35 781	–	–	20 872	(20 872)	-100%	35 781
Entertainment		–	–	–	–	–	–	–		–
Scarcity		–	–	–	–	–	–	–		–
Acting and post related allowance		–	–	–	–	–	–	–		–
In kind benefits		–	–	–	–	–	–	–		–
Sub Total - Other Municipal Staff		**562 466**	**605 895**	**611 806**	**46 397**	**529 477**	**483 829**	**45 647**	**9%**	**611 806**
% increase	4		**7,7%**	**8,8%**						**8,8%**
Total Parent Municipality		**565 544**	**639 790**	**645 932**	**50 730**	**556 547**	**504 199**	**52 348**	**10%**	**645 932**
TOTAL SALARY, ALLOWANCES & BENEFITS		**565 544**	**639 790**	**645 932**	**50 730**	**556 547**	**504 199**	**52 348**	**10%**	**645 932**
% increase	4		**13,1%**	**14,2%**						**14,2%**
TOTAL MANAGERS AND STAFF		**542 779**	**617 694**	**623 836**	**47 087**	**533 933**	**491 309**	**42 624**	**9%**	**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 Actuals	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	2 788 092	4 519 372	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	123 948 310	210 542 292	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	16 773 115	35 755 773	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	989 802	1 809 297	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	39 956 215	12 011 214	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**	**184 455 534**	**264 637 948**	**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 Actuals	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	1 377 970	477 637	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	6 064 812	9 983 151	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	86 785 674	354 015 783	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	25 136 241	204 220 109	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	12 550 353	59 791 366	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	7 265 768	21 262 964	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**	**139 180 819**	**649 751 008**	**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 Actuals	June Budget	Totals
Municipal Manager	-	-	4 249	24 420	2 920	5 709	1 498	-	- 3 419	-	1 175	3 448	40 000
Planning and Development	-	289 331	125 508	295 926	212 603	20 796	257 385	-	352 782	754 300	413 946	1 896 923	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	24 613 941	169 794 372	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	6 772 125	19 734 754	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	3 968 171	10 109 765	34 583 166
Financial Services	-	-	4 131	-	-	-	4 895	48 880	1 715 283	5 260	12 619	127 780	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**	**35 781 977**	**201 667 041**	**491 726 021**