



**STELLENBOSCH**

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# **MONTHLY BUDGET MONITORING REPORT**

## **MARCH 2021**



## QUALITY CERTIFICATE

I, **Geraldine Mettler**, the Municipal Manager of Stellenbosch Municipality, hereby certify that the monthly budget statement for March 2021 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 2021.

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature \_\_\_\_\_



Date: 16 April 2021

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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 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 2020/21 budget progress / implementation

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

| <b>Detail</b>                    | <b>Capital Expenditure</b> | <b>Operating Expenditure</b> | <b>Operating Revenue</b><br>(excluding capital transfers and contributions) |
|----------------------------------|----------------------------|------------------------------|---|
| Original Budget                  | 375 750 311                | 1 887 461 915                | 1 899 730 875   |
| Adjustment Budget                | 454 464 010                | 1 827 604 182                | 1 843 543 505   |
| Plan to Date (SDBIP)             | 251 718 828                | 1 308 604 529                | 1 370 475 061   |
| <b>Actual</b>                    | <b>207 682 534</b>         | <b>988 137 698</b>           | <b>1 298 703 191</b>  |
| Variance to SDBIP                | (44 036 294)               | (320 466 830)                | (71 771 870)  |
| Year to date % Variance to SDBIP | <b>-17.49%</b>             | <b>-24.49%</b>               | <b>-5.24%</b>   |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

Monthly Budget Statements

**Table C1: Monthly Budget Statement Summary**

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

| Description  | 2019/20          | Budget Year 2020/21 |                   |                    |                    |                    |                     |                 |                    |
|--|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
|  | Audited Outcome  | Original Budget     | Adjusted Budget   | Monthly actual     | YearTD actual      | YearTD budget      | YTD variance        | YTD variance %  | Full Year Forecast |
| <b>R thousands</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Financial Performance</b>   |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Property rates   | 365 675          | 392 239             | 399 239           | 26 825             | 313 330            | 299 429            | 13 900              | 5%              | 399 239            |
| Service charges  | 880 126          | 1 072 778           | 1 009 778         | 79 092             | 666 614            | 757 333            | (90 720)            | -12%            | 1 009 778          |
| Investment revenue   | 40 472           | 37 870              | 22 870            | 1 212              | 15 882             | 17 153             | (1 271)             | -7%             | 22 870             |
| Transfers and subsidies  | 160 652          | 178 547             | 203 862           | 41 921             | 187 500            | 150 237            | 37 263              | 25%             | 203 862            |
| Other own revenue  | 160 312          | 218 297             | 207 794           | 49 784             | 115 377            | 146 322            | (30 945)            | -21%            | 195 097            |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>1 607 237</b> | <b>1 899 731</b>    | <b>1 843 544</b>  | <b>198 833</b>     | <b>1 298 703</b>   | <b>1 370 475</b>   | <b>(71 772)</b>     | <b>-5%</b>      | <b>1 830 846</b>   |
| Employee costs   | 495 905          | 579 439             | 529 070           | 42 367             | 405 867            | 396 062            | 9 805               | 2%              | 529 070            |
| Remuneration of Councillors  | 19 121           | 21 133              | 21 133            | 1 542              | 13 770             | 15 849             | (2 079)             | -13%            | 21 133             |
| Depreciation & asset impairment                                      | 191 851          | 205 628             | 200 779           | (36)               | 4                  | 129 787            | (129 784)           | -100%           | 200 779            |
| Finance charges  | 38 907           | 39 349              | 31 649            | -                  | 14 576             | 20 398             | (5 822)             | -29%            | 31 649             |
| Materials and bulk purchases   | 476 298          | 523 902             | 495 501           | 56 914             | 316 051            | 371 608            | (55 557)            | -15%            | 496 686            |
| Transfers and subsidies  | 10 855           | 10 069              | 11 073            | 81                 | 9 855              | 8 300              | 1 555               | 19%             | 11 073             |
| Other expenditure  | 421 449          | 507 944             | 538 400           | 26 202             | 228 015            | 366 599            | (138 584)           | -38%            | 537 075            |
| <b>Total Expenditure</b>   | <b>1 654 386</b> | <b>1 887 463</b>    | <b>1 827 604</b>  | <b>127 071</b>     | <b>988 138</b>     | <b>1 308 605</b>   | <b>(320 467)</b>    | <b>-24%</b>     | <b>1 827 464</b>   |
| <b>Surplus/(Deficit)</b>   | <b>(47 149)</b>  | <b>12 267</b>       | <b>15 939</b>     | <b>71 762</b>      | <b>310 565</b>     | <b>61 871</b>      | <b>248 695</b>      | <b>402%</b>     | <b>3 382</b>       |
| Transfers and subsidies - capital (monetary allocations)             | 124 223          | 113 429             | 84 866            | 17 043             | 43 226             | 55 387             | (12 161)            | -22%            | 84 866             |
| Contributions & Contributed assets                                   | 10 427           | -                   | -                 | 758                | 5 019              | 8 773              | (3 754)             | -43%            | 11 697             |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | <b>87 501</b>    | <b>125 696</b>      | <b>100 805</b>    | <b>89 563</b>      | <b>358 810</b>     | <b>126 030</b>     | <b>232 780</b>      | <b>185%</b>     | <b>99 945</b>      |
| Share of surplus/ (deficit) of associate                             | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| <b>Surplus/ (Deficit) for the year</b>                               | <b>87 501</b>    | <b>125 696</b>      | <b>100 805</b>    | <b>89 563</b>      | <b>358 810</b>     | <b>126 030</b>     | <b>232 780</b>      | <b>185%</b>     | <b>99 945</b>      |
| <b>Capital expenditure &amp; funds sources</b>                       |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| <b>Capital expenditure</b>   | <b>408 562</b>   | <b>375 750</b>      | <b>454 464</b>    | <b>26 182</b>      | <b>207 683</b>     | <b>251 719</b>     | <b>(44 036)</b>     | <b>-17%</b>     | <b>454 464</b>     |
| Capital transfers recognised   | 127 877          | 145 341             | 84 866            | 7 150              | 50 415             | 48 746             | 1 669               | 3%              | 84 866             |
| Public contributions & donations                                     | -                | -                   | -                 | -                  | -                  | -                  | -                   | -               | -                  |
| Borrowing  | 13 471           | 102 780             | 120 000           | 11 052             | 26 881             | 61 886             | (35 005)            | -57%            | 120 000            |
| Internally generated funds   | 248 240          | 127 630             | 249 598           | 7 980              | 130 386            | 141 087            | (10 701)            | -8%             | 249 598            |
| <b>Total sources of capital funds</b>                                | <b>389 588</b>   | <b>375 750</b>      | <b>454 464</b>    | <b>26 182</b>      | <b>207 683</b>     | <b>251 719</b>     | <b>(44 036)</b>     | <b>-17%</b>     | <b>454 464</b>     |
| <b>Financial position</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total current assets   | 710 439          | 1 124 779           | 697 553           | -                  | 706 205            | -                  | -                   | -               | 697 553            |
| Total non current assets   | 5 679 141        | 6 147 669           | 6 231 232         | -                  | 5 886 820          | -                  | -                   | -               | 6 231 232          |
| Total current liabilities  | 407 397          | 452 872             | 385 316           | -                  | 239 005            | -                  | -                   | -               | 385 316            |
| Total non current liabilities  | 554 003          | 849 515             | 849 515           | -                  | 554 003            | -                  | -                   | -               | 849 515            |
| <b>Community wealth/Equity</b>                                       | <b>5 428 180</b> | <b>5 594 007</b>    | <b>5 693 953</b>  | <b>-</b>           | <b>5 800 016</b>   | <b>-</b>           | <b>-</b>            | <b>-</b>        | <b>5 594 007</b>   |
| <b>Cash flows</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Net cash from (used) operating                                       | 775 369          | 1 607 806           | (23)              | 82 735             | 303 426            | (855 392)          | (1 158 818)         | 135%            | (1 120 652)        |
| Net cash from (used) investing                                       | (132 972)        | (375 773)           | (454 487)         | (66 377)           | 431 671            | (250 383)          | (682 055)           | 272%            | (454 464)          |
| Net cash from (used) financing                                       | -                | (102 780)           | (8 271)           | 23                 | (13 123)           | (61 886)           | (48 763)            | 79%             | (120 000)          |
| <b>Cash/cash equivalents at the month/year end</b>                   | <b>1 207 654</b> | <b>764 059</b>      | <b>(827 976)</b>  | <b>-</b>           | <b>356 780</b>     | <b>(1 532 856)</b> | <b>(1 889 636)</b>  | <b>123%</b>     | <b>(2 060 310)</b> |
| <b>Debtors &amp; creditors analysis</b>                              | <b>0-30 Days</b> | <b>31-60 Days</b>   | <b>61-90 Days</b> | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b> | <b>Total</b>       |
| <b>Debtors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total By Income Source   | 74 389           | 5 942               | 5 604             | 5 393              | 191 222            | -                  | -                   | -               | 282 549            |
| <b>Creditors Age Analysis</b>  |                  |                     |                   |                    |                    |                    |                     |                 |                    |
| Total Creditors  | 98 275           | -                   | -                 | -                  | -                  | -                  | -                   | -               | 98 275             |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

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

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

| Description                                | Ref      | Budget Year 2020/21           |                    |                    |                   |                  |                  |                  |                      |                       |
|--|----------|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|------------------|----------------------|-----------------------|
|  |          | 2019/20<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance  | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>                         | <b>1</b> |                               |                    |                    |                   |                  |                  |                  |                      |                       |
| <b>Revenue - Functional</b>                |          |                               |                    |                    |                   |                  |                  |                  |                      |                       |
| <i>Governance and administration</i>       |          | 488 890                       | 495 016            | 499 478            | 45 426            | 399 670          | 374 191          | 25 479           | 7%                   | 499 478               |
| Executive and council                      |          | 868                           | 706                | 1 023              | 73                | 466              | 656              | (191)            | -29%                 | 1 023                 |
| Finance and administration                 |          | 488 022                       | 494 310            | 498 455            | 45 353            | 399 204          | 373 534          | 25 670           | 7%                   | 498 455               |
| Internal audit                             |          | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| <i>Community and public safety</i>         |          | 152 633                       | 257 793            | 186 007            | 48 444            | 116 364          | 137 879          | (21 514)         | -16%                 | 186 007               |
| Community and social services              |          | 15 697                        | 16 882             | 14 046             | 1 322             | 6 881            | 10 340           | (3 460)          | -33%                 | 14 046                |
| Sport and recreation                       |          | 2 700                         | 8 915              | 3 945              | 515               | 622              | 2 253            | (1 631)          | -72%                 | 3 945                 |
| Public safety                              |          | 125 347                       | 166 187            | 150 918            | 45 702            | 88 198           | 112 517          | (24 320)         | -22%                 | 150 918               |
| Housing                                    |          | 8 890                         | 65 809             | 17 098             | 904               | 20 664           | 12 768           | 7 896            | 62%                  | 17 098                |
| Health                                     |          | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| <i>Economic and environmental services</i> |          | 68 252                        | 23 815             | 63 620             | 5 986             | 19 242           | 36 977           | (19 735)         | -51%                 | 62 620                |
| Planning and development                   |          | 64 488                        | 11 220             | 36 558             | 1 514             | 5 331            | 25 013           | (19 682)         | -79%                 | 35 558                |
| Road transport                             |          | 2 942                         | 12 465             | 26 931             | 4 254             | 13 078           | 13 866           | (788)            | -6%                  | 26 931                |
| Environmental protection                   |          | 841                           | 131                | 131                | 218               | 833              | 98               | 735              | 750%                 | 131                   |
| <i>Trading services</i>                    |          | 1 032 011                     | 1 236 429          | 1 179 199          | 116 769           | 811 590          | 883 509          | (71 918)         | -8%                  | 1 179 199             |
| Energy sources                             |          | 593 253                       | 757 248            | 727 624            | 56 272            | 478 881          | 545 633          | (66 752)         | -12%                 | 727 624               |
| Water management                           |          | 196 651                       | 191 604            | 173 079            | 20 173            | 118 687          | 129 378          | (10 691)         | -8%                  | 173 079               |
| Waste water management                     |          | 152 991                       | 177 313            | 165 784            | 28 175            | 124 174          | 124 338          | (164)            | 0%                   | 165 784               |
| Waste management                           |          | 89 117                        | 110 265            | 112 711            | 12 148            | 89 849           | 84 160           | 5 689            | 7%                   | 112 711               |
| Other                                      | 4        | 100                           | 107                | 107                | 9                 | 82               | 80               | 2                | 2%                   | 107                   |
| <b>Total Revenue - Functional</b>          | <b>2</b> | <b>1 741 887</b>              | <b>2 013 160</b>   | <b>1 928 409</b>   | <b>216 634</b>    | <b>1 346 948</b> | <b>1 434 635</b> | <b>(87 687)</b>  | <b>-6%</b>           | <b>1 927 409</b>      |
| <b>Expenditure - Functional</b>            |          |                               |                    |                    |                   |                  |                  |                  |                      |                       |
| <i>Governance and administration</i>       |          | 248 982                       | 329 110            | 305 856            | 17 772            | 178 961          | 224 363          | (45 402)         | -20%                 | 305 856               |
| Executive and council                      |          | 56 361                        | 56 162             | 52 122             | 3 426             | 31 485           | 35 785           | (4 299)          | -12%                 | 52 122                |
| Finance and administration                 |          | 181 151                       | 258 354            | 239 140            | 13 935            | 140 091          | 177 633          | (37 541)         | -21%                 | 239 140               |
| Internal audit                             |          | 11 470                        | 14 595             | 14 595             | 411               | 7 384            | 10 946           | (3 562)          | -33%                 | 14 595                |
| <i>Community and public safety</i>         |          | 335 893                       | 406 547            | 402 186            | 21 181            | 185 618          | 259 155          | (73 536)         | -28%                 | 402 286               |
| Community and social services              |          | 33 120                        | 39 532             | 39 609             | 2 629             | 20 233           | 29 285           | (9 053)          | -31%                 | 40 282                |
| Sport and recreation                       |          | 43 759                        | 49 049             | 50 583             | 3 108             | 30 659           | 36 999           | (6 340)          | -17%                 | 49 731                |
| Public safety                              |          | 226 844                       | 281 078            | 274 280            | 13 637            | 117 307          | 166 742          | (49 435)         | -30%                 | 274 538               |
| Housing                                    |          | 32 170                        | 36 868             | 37 715             | 1 807             | 17 420           | 26 129           | (8 709)          | -33%                 | 37 735                |
| Health                                     |          | -                             | -                  | -                  | -                 | -                | -                | -                | -                    | -                     |
| <i>Economic and environmental services</i> |          | 170 062                       | 215 381            | 206 852            | 10 024            | 104 547          | 153 318          | (48 771)         | -32%                 | 206 562               |
| Planning and development                   |          | 61 996                        | 89 452             | 81 024             | 4 791             | 55 803           | 59 858           | (4 055)          | -7%                  | 81 004                |
| Road transport                             |          | 91 373                        | 97 635             | 98 796             | 3 829             | 37 257           | 73 299           | (36 041)         | -49%                 | 98 626                |
| Environmental protection                   |          | 16 693                        | 28 294             | 27 032             | 1 403             | 11 486           | 20 161           | (8 675)          | -43%                 | 26 932                |
| <i>Trading services</i>                    |          | 899 300                       | 936 301            | 912 586            | 78 095            | 519 012          | 671 676          | (152 664)        | -23%                 | 912 636               |
| Energy sources                             |          | 507 135                       | 537 272            | 524 796            | 54 674            | 316 809          | 392 099          | (75 290)         | -19%                 | 524 796               |
| Water management                           |          | 129 753                       | 148 325            | 127 903            | 9 425             | 62 489           | 93 130           | (30 641)         | -33%                 | 127 903               |
| Waste water management                     |          | 143 163                       | 145 692            | 141 279            | 6 789             | 76 581           | 99 976           | (23 395)         | -23%                 | 141 329               |
| Waste management                           |          | 119 248                       | 105 013            | 118 609            | 7 207             | 63 132           | 86 470           | (23 338)         | -27%                 | 118 609               |
| Other                                      |          | 148                           | 124                | 124                | -                 | -                | 93               | (93)             | -100%                | 124                   |
| <b>Total Expenditure - Functional</b>      | <b>3</b> | <b>1 654 386</b>              | <b>1 887 463</b>   | <b>1 827 604</b>   | <b>127 071</b>    | <b>988 138</b>   | <b>1 308 605</b> | <b>(320 467)</b> | <b>-24%</b>          | <b>1 827 464</b>      |
| <b>Surplus/ (Deficit) for the year</b>     |          | <b>87 501</b>                 | <b>125 696</b>     | <b>100 805</b>     | <b>89 563</b>     | <b>358 810</b>   | <b>126 030</b>   | <b>232 780</b>   | <b>185%</b>          | <b>99 945</b>         |

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

MONTHLY BUDGET STATEMENT FOR MARCH 2021

**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 | 2019/20          | Budget Year 2020/21 |                  |                |                  |                  |                  |                |                    |
|--|-----|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
|  |     | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| <b>R thousands</b>                         |     |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Revenue by Vote</b>                     | 1   |                  |                     |                  |                |                  |                  |                  |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |     | (10 601)         | -                   | 328              | -              | -                | 131              | (131)            | -100.0%        | 328                |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |     | 23 949           | 81 766              | 33 538           | 3 703          | 25 107           | 21 691           | 3 417            | 15.8%          | 30 699             |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 1 094 404        | 1 246 146           | 1 228 147        | 121 843        | 828 605          | 913 625          | (85 020)         | -9.3%          | 1 228 147          |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 143 439          | 192 985             | 169 909          | 47 758         | 96 808           | 125 861          | (29 053)         | -23.1%         | 169 909            |
| Vote 5 - CORPORATE SERVICES                |     | (25 053)         | 4 303               | 5 592            | 370            | 3 311            | 3 951            | (640)            | -16.2%         | 5 592              |
| Vote 6 - FINANCIAL SERVICES                |     | 515 086          | 487 960             | 490 895          | 42 960         | 393 117          | 367 996          | 25 121           | 6.8%           | 490 895            |
| 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]                |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| <b>Total Revenue by Vote</b>               | 2   | <b>1 741 225</b> | <b>2 013 160</b>    | <b>1 928 409</b> | <b>216 634</b> | <b>1 346 948</b> | <b>1 433 255</b> | <b>(86 307)</b>  | <b>-6.0%</b>   | <b>1 925 570</b>   |
| <b>Expenditure by Vote</b>                 | 1   |                  |                     |                  |                |                  |                  |                  |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER   |     | 29 595           | 47 884              | 44 812           | 1 850          | 21 061           | 33 325           | (12 264)         | -36.8%         | 44 812             |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES |     | 69 991           | 105 954             | 96 886           | 4 556          | 54 576           | 70 133           | (15 557)         | -22.2%         | 96 886             |
| Vote 3 - INFRASTRUCTURE SERVICES           |     | 993 090          | 1 082 795           | 1 056 140        | 82 577         | 561 393          | 757 485          | (196 091)        | -25.9%         | 1 056 020          |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES |     | 345 781          | 359 246             | 357 735          | 21 667         | 189 054          | 248 656          | (59 602)         | -24.0%         | 357 715            |
| Vote 5 - CORPORATE SERVICES                |     | 157 137          | 181 001             | 180 172          | 8 376          | 95 489           | 131 676          | (36 186)         | -27.5%         | 180 172            |
| Vote 6 - FINANCIAL SERVICES                |     | 58 748           | 110 584             | 91 859           | 8 046          | 66 563           | 67 329           | (766)            | -1.1%          | 91 859             |
| 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]                |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| <b>Total Expenditure by Vote</b>           | 2   | <b>1 654 343</b> | <b>1 887 463</b>    | <b>1 827 604</b> | <b>127 071</b> | <b>988 138</b>   | <b>1 308 605</b> | <b>(320 467)</b> | <b>-24.5%</b>  | <b>1 827 464</b>   |
| <b>Surplus/ (Deficit) for the year</b>     | 2   | <b>86 882</b>    | <b>125 696</b>      | <b>100 805</b>   | <b>89 563</b>  | <b>358 810</b>   | <b>124 650</b>   | <b>234 160</b>   | <b>187.9%</b>  | <b>98 106</b>      |

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



MONTHLY BUDGET STATEMENT FOR MARCH 2021

**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 | 2019/20          | Budget Year 2020/21 |                  |                |                  |                  |                  |                |                    |
|--|-----|------------------|---------------------|------------------|----------------|------------------|------------------|------------------|----------------|--------------------|
|  |     | Audited Outcome  | Original Budget     | Adjusted Budget  | Monthly actual | YearTD actual    | YearTD budget    | YTD variance     | YTD variance % | Full Year Forecast |
| R thousands  |     |                  |                     |                  |                |                  |                  |                  |                |                    |
| <b>Revenue By Source</b>   |     |                  |                     |                  |                |                  |                  |                  |                |                    |
| Property rates   |     | 365 675          | 392 239             | 399 239          | 26 825         | 313 330          | 299 429          | 13 900           | 5%             | 399 239            |
| Service charges - electricity revenue  |     | 562 275          | 707 441             | 674 441          | 49 298         | 441 969          | 505 831          | (63 862)         | -13%           | 674 441            |
| Service charges - water revenue  |     | 171 632          | 168 720             | 148 720          | 16 176         | 98 832           | 111 540          | (12 708)         | -11%           | 148 720            |
| Service charges - sanitation revenue   |     | 83 262           | 118 312             | 108 312          | 8 249          | 68 768           | 81 234           | (12 465)         | -15%           | 108 312            |
| Service charges - refuse revenue   |     | 62 957           | 78 305              | 78 305           | 5 369          | 57 044           | 58 729           | (1 685)          | -3%            | 78 305             |
| Service charges - other  |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| Rental of facilities and equipment   |     | 10 275           | 16 292              | 10 592           | 2 715          | 8 809            | 7 944            | 865              | 11%            | 10 592             |
| Interest earned - external investments   |     | 40 472           | 37 870              | 22 870           | 1 212          | 15 882           | 17 153           | (1 271)          | -7%            | 22 870             |
| Interest earned - outstanding debtors  |     | 9 197            | 13 281              | 13 281           | 960            | 7 698            | 9 961            | (2 263)          | -23%           | 13 281             |
| Dividends received   |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| Fines, penalties and forfeits  |     | 100 025          | 140 881             | 130 881          | 44 439         | 81 671           | 98 161           | (16 490)         | -17%           | 130 881            |
| Licences and permits   |     | 5 862            | 5 503               | 5 503            | 148            | 3 481            | 4 127            | (646)            | -16%           | 5 503              |
| Agency services  |     | 2 664            | 2 931               | 2 931            | 106            | 1 836            | 2 198            | (362)            | -16%           | 2 931              |
| Transfers and subsidies  |     | 160 652          | 178 547             | 203 862          | 41 921         | 187 500          | 150 237          | 37 263           | 25%            | 203 862            |
| Other revenue  |     | 32 288           | 39 408              | 44 606           | 1 417          | 11 882           | 23 931           | (12 049)         | -50%           | 31 908             |
| Gains on disposal of PPE   |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   |     | <b>1 607 237</b> | <b>1 899 731</b>    | <b>1 843 544</b> | <b>198 833</b> | <b>1 298 703</b> | <b>1 370 475</b> | <b>(71 772)</b>  | <b>-5%</b>     | <b>1 830 846</b>   |
| <b>Expenditure By Type</b>   |     |                  |                     |                  |                |                  |                  |                  |                |                    |
| Employee related costs   |     | 495 905          | 579 439             | 529 070          | 42 367         | 405 867          | 396 062          | 9 805            | 2%             | 529 070            |
| Remuneration of councillors  |     | 19 121           | 21 133              | 21 133           | 1 542          | 13 770           | 15 849           | (2 079)          | -13%           | 21 133             |
| Debt impairment  |     | 123 187          | 74 007              | 74 007           | 1              | 217              | 55 505           | (55 288)         | -100%          | 74 007             |
| Depreciation & asset impairment  |     | 191 851          | 205 628             | 200 779          | (36)           | 4                | 129 787          | (129 784)        | -100%          | 200 779            |
| Finance charges  |     | 38 907           | 39 349              | 31 649           | -              | 14 576           | 20 398           | (5 822)          | -29%           | 31 649             |
| Bulk purchases   |     | 445 621          | 482 196             | 451 196          | 54 329         | 295 043          | 339 434          | (44 391)         | -13%           | 451 196            |
| Other materials  |     | 30 677           | 41 706              | 44 305           | 2 585          | 21 008           | 32 174           | (11 166)         | -35%           | 45 490             |
| Contracted services  |     | 183 453          | 245 478             | 263 703          | 18 361         | 146 966          | 188 680          | (41 714)         | -22%           | 262 170            |
| Transfers and subsidies  |     | 10 855           | 10 069              | 11 073           | 81             | 9 855            | 8 300            | 1 555            | 19%            | 11 073             |
| Other expenditure  |     | 115 519          | 188 459             | 200 689          | 7 842          | 80 997           | 122 414          | (41 417)         | -34%           | 200 897            |
| Loss on disposal of PPE  |     | (710)            | -                   | -                | (1)            | (165)            | -                | (165)            | #DIV/0!        | -                  |
| <b>Total Expenditure</b>   |     | <b>1 654 386</b> | <b>1 887 463</b>    | <b>1 827 604</b> | <b>127 071</b> | <b>988 138</b>   | <b>1 308 605</b> | <b>(320 467)</b> | <b>-24%</b>    | <b>1 827 464</b>   |
| <b>Surplus/(Deficit)</b>   |     |                  |                     |                  |                |                  |                  |                  |                |                    |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)  |     | (47 149)         | 12 287              | 15 939           | 71 762         | 310 565          | 61 871           | 248 695          | 0              | 3 382              |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | 124 223          | 113 429             | 84 866           | 17 043         | 43 226           | 55 387           | (12 161)         | (0)            | 84 866             |
| Transfers and subsidies - capital (in-kind - all)  |     | 10 427           | -                   | -                | 758            | 5 019            | 8 773            | (3 754)          | (0)            | 11 697             |
| Surplus/(Deficit) after capital transfers & contributions  |     | 87 501           | 125 696             | 100 805          | 89 563         | 358 810          | 126 030          | -                | -              | 99 945             |
| Taxation   |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| Surplus/(Deficit) after taxation   |     | 87 501           | 125 696             | 100 805          | 89 563         | 358 810          | 126 030          | -                | -              | 99 945             |
| Attributable to minorities   |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| Surplus/(Deficit) attributable to municipality   |     | 87 501           | 125 696             | 100 805          | 89 563         | 358 810          | 126 030          | -                | -              | 99 945             |
| Share of surplus/ (deficit) of associate   |     | -                | -                   | -                | -              | -                | -                | -                | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>87 501</b>    | <b>125 696</b>      | <b>100 805</b>   | <b>89 563</b>  | <b>358 810</b>   | <b>126 030</b>   |                  |                | <b>99 945</b>      |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

### 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 at 31 March 2021. It should be noted that the figures relate to billed revenue and not cash collected.

#### Operating Revenue by Source:

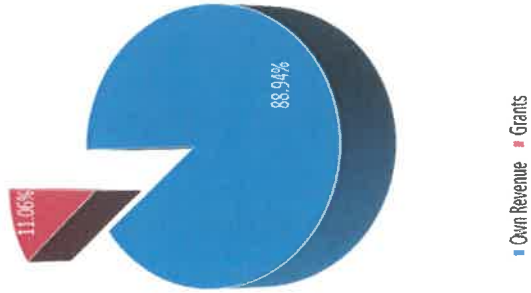
| Description  | Original Budget      | Adjustment Budget    | YTD budget           | YTD actual           | YTD variance        | YTD variance % | Monthly budget     | Monthly actual     | MTD variance      | MTD variance % |
|--|----------------------|----------------------|----------------------|----------------------|---------------------|----------------|--------------------|--------------------|-------------------|----------------|
| <b>Revenue by Source</b>   |                      |                      |                      |                      |                     |                |                    |                    |                   |                |
| Property rates   | 399 239 042          | 399 239 042          | 299 428 280          | 313 329 667          | 13 900 387          | 5%             | 33 269 920         | 26 825 157         | (6 444 763)       | -19%           |
| Service charges - electricity revenue                                | 707 441 166          | 674 441 162          | 505 830 852          | 441 968 793          | (63 862 059)        | -13%           | 56 203 428         | 49 297 893         | (6 905 535)       | -12%           |
| Service charges - water revenue                                      | 168 720 115          | 148 720 115          | 111 540 078          | 98 832 394           | (12 707 684)        | -11%           | 12 393 342         | 16 176 164         | 3 782 822         | 31%            |
| Service charges - sanitation revenue                                 | 118 311 571          | 108 311 571          | 81 233 667           | 68 768 171           | (12 465 496)        | -15%           | 9 025 963          | 8 248 559          | (777 404)         | -9%            |
| Service charges - refuse revenue                                     | 78 304 939           | 78 304 939           | 58 728 708           | 57 044 185           | (1 684 523)         | -3%            | 6 525 412          | 5 369 281          | (1 156 131)       | -18%           |
| Service charges - other  | -                    | -                    | -                    | -                    | -                   | -              | -                  | -                  | -                 | -              |
| Rental of facilities and equipment                                   | 16 292 168           | 10 592 168           | 7 944 102            | 8 808 572            | 864 570             | 11%            | 882 678            | 2 715 035          | 1 832 357         | 208%           |
| Interest earned - external investments                               | 37 870 453           | 22 870 453           | 17 152 830           | 15 882 200           | (1 270 630)         | -7%            | 1 905 970          | 1 211 927          | (693 943)         | -36%           |
| Interest earned - outstanding debtors                                | 13 281 347           | 13 281 347           | 9 961 020            | 7 698 291            | (2 262 729)         | -23%           | 1 106 780          | 959 646            | (147 134)         | -13%           |
| Fines, penalties and forfeits  | 140 880 961          | 130 880 961          | 98 160 723           | 81 670 968           | (16 489 755)        | -17%           | 10 906 747         | 44 439 108         | 33 532 361        | 307%           |
| Licences and permits   | 5 502 903            | 5 502 903            | 4 127 184            | 3 481 310            | (645 874)           | -16%           | 458 576            | 147 564            | (311 012)         | -68%           |
| Agency services  | 2 930 946            | 2 930 946            | 2 198 214            | 1 836 113            | (362 101)           | -16%           | 244 246            | 105 644            | -                 | -              |
| Transfers and subsidies  | 178 547 000          | 203 862 254          | 150 237 187          | 187 500 300          | 37 263 113          | 25%            | 18 462 296         | 41 920 669         | 23 458 373        | 127%           |
| Other revenue  | 39 408 264           | 44 605 644           | 23 931 216           | 11 882 125           | (12 049 091)        | -50%           | 3 633 804          | 1 416 804          | (2 217 000)       | -61%           |
| Gains on disposal of PPE   | -                    | -                    | -                    | -                    | -                   | -              | -                  | -                  | -                 | -              |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | <b>1 899 730 875</b> | <b>1 843 543 505</b> | <b>1 370 475 061</b> | <b>1 298 703 191</b> | <b>(71 771 870)</b> | <b>-5%</b>     | <b>155 019 062</b> | <b>198 633 450</b> | <b>43 952 989</b> | <b>28%</b>     |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

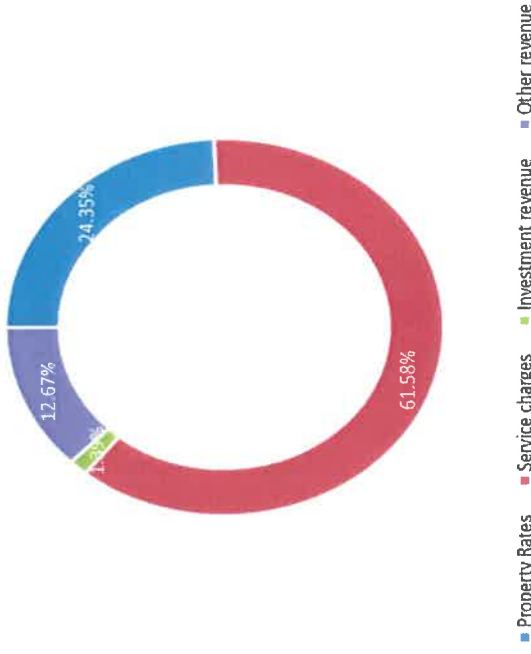
Stellenbosch municipality is not dependent on grant funding to fund the operating budget as is evident in the graph below.

Own revenue consists mainly of service charges at 88.94% per cent of the R1 639 681 251 billion own revenue budget.

Funding of the operating budget



Composition of own revenue



## **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 follow:

### **Revenue by Source**

#### **3.1 Service charges - water revenue**

The municipality has billed R12 707 684 less water charges than initially anticipated. This underperformance equates to more than 1 months billing. The decline in billings is a result of the decrease in consumption due to businesses being closed and the reduction in the student population in town. The categories reflecting the largest underperformance pertains to industrial water (R7 864 888) and the sale of conventional water (R2 244 621). An increase has been noted over the summer months and could continue as the local economy is recovering. However a possible third wave could impact the economic recovery.

It is evident that this service charge has been adversely affected by the COVID-19 lockdown regulations and its concomitant impact on the economy.

#### **3.2 Service charges - electricity revenue**

The municipality has billed R63 862 059 less electricity charges than initially anticipated. The largest under performance relates to Industrial consumption (R19 487 031), low usage during peak times reflected for the time of use tariffs (R31 479 707) and the Commercial conventional users (R4 542 551). It is evident that this service charge has been adversely affected by the COVID-19 lockdown regulations and its concomitant impact on the economy.

#### **3.3 Service charges - sanitation revenue**

The municipality has billed R12 465 496 less sanitation charges than initially anticipated. The largest under performance has been noted for the industrial waste water at R9 611 087. When taking into account the average monthly utilisation of the service, the risk exist that the municipality will not realise its adjusted budget amount. This service charge has been adversely affected by the COVID-19 lockdown regulations and its concomitant impact on the economy.

#### **3.4 Interest earned - outstanding debtors**

An underperformance was noted for the interest levied on outstanding debtors to the amount of R2 262 729. Interest on overdue accounts are charged at the South African Reserve Banks prime rate plus one percent and levied on accounts outstanding after the relevant due dates thereof. The decrease in the prime interest rate has a direct correlation to the underperformance.

### **3.5 Fines, penalties and forfeits**

An underperformance was noted to the amount of R16 489 755. The recognition of traffic fines in terms of iGRAP 1 will be done on a monthly basis, including journals that need to be processed on the financial system. Cognisance should be taken of the fact that due to the COVID 19 lockdown regulations less fines have been issued. This decline in fines is as a result of commuters adjusting their driving patterns due to the increased visibility of traffic and law enforcement officials.

### **3.6 Licences and permits**

An underperformance was noted for licenses and permits to the amount of R645 874. This is as a result of the decline in demand due to a decrease in the student population within the municipal area during the COVID-19 lockdown period. An increase is expected as the economy has re-opened on lockdown alert level 1.

### **3.7 Agency services**

An underperformance is noted for agency services to the amount of R362 101. The underperformance is due to the under collection in traffic fines which directly affects the billing of the agency for services provided.

### **3.8 Other revenue**

An under performance is noted for other revenue to the amount of R12 049 091. The under performance is mainly due to the following;

- Sale of goods and rendering of services: Parking fees revenue amounted to R5 526 969 less than initially anticipated. The user department indicated that this is as a result of journals which have not yet been processed. The lack of processing is due to capacity constraints experienced and will be expedited.
- Sale of goods and rendering of services: Development Charges amounted to R3 911 411 less than initially anticipated. This line item is dependent on demand and is therefor not within the ambit of control of the municipality.

MONTHLY BUDGET STATEMENT FOR MARCH 2021

**4. Operating Expenditure**

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as at 31 March 2021.

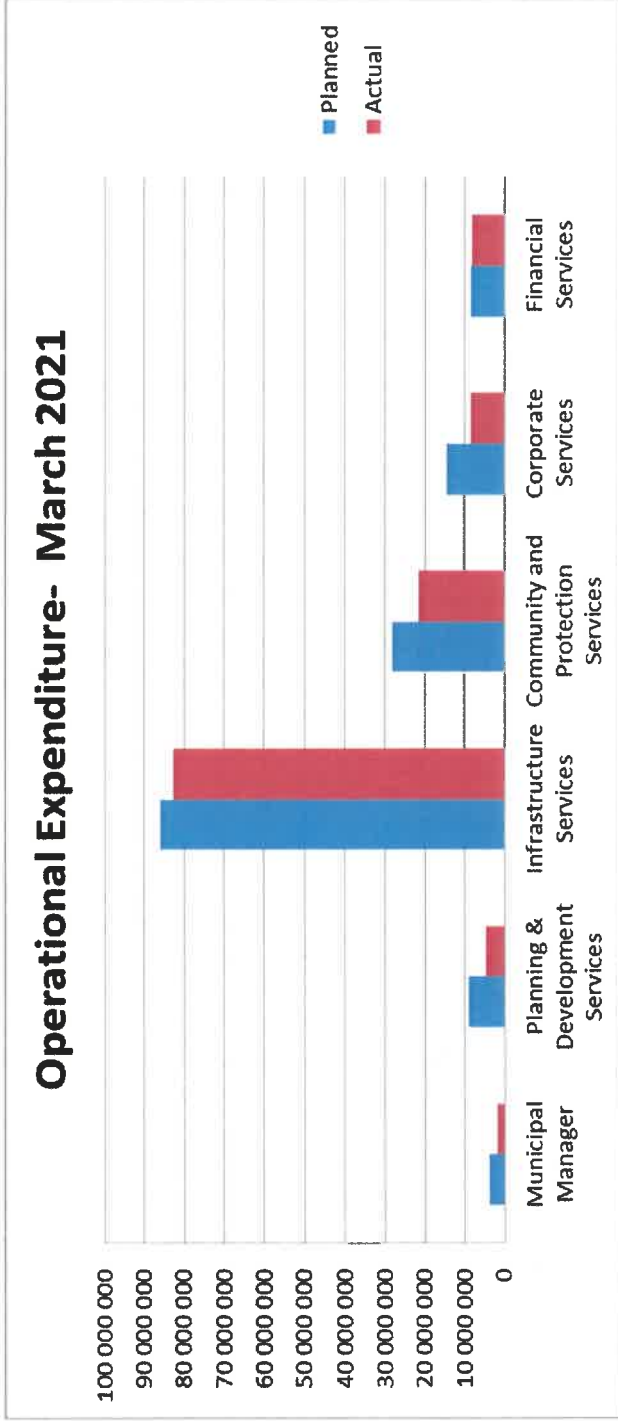
**Operating Expenditure (Per Directorate):**

| Directorate                       | Original Budget      | Adjusted Budget      |
|-----------------------------------|----------------------|----------------------|
| Municipal Manager                 | 47 883 653           | 44 811 506           |
| Planning & Development Services   | 105 524 846          | 96 886 122           |
| Infrastructure Services           | 1 082 794 555        | 1 056 140 371        |
| Community and Protection Services | 359 246 177          | 357 735 417          |
| Corporate Services                | 181 428 720          | 180 172 266          |
| Financial Services                | 110 583 964          | 91 858 500           |
| <b>TOTALS</b>                     | <b>1 887 461 915</b> | <b>1 827 604 182</b> |

|  | Year To Date         |                    |
|--|----------------------|--------------------|
|  | Planned              | Actuals            |
|  | 33 325 228           | 21 061 403         |
|  | 70 133 458           | 54 576 240         |
|  | 757 484 621          | 561 393 180        |
|  | 248 656 339          | 189 054 126        |
|  | 131 675 765          | 95 489 314         |
|  | 67 329 118           | 66 563 436         |
|  | <b>1 308 604 529</b> | <b>988 137 698</b> |

|  | March 2021         |                    |
|--|--------------------|--------------------|
|  | Planned            | Actuals            |
|  | 3 811 402          | 1 849 979          |
|  | 9 036 466          | 4 555 727          |
|  | 86 017 716         | 82 576 770         |
|  | 28 132 533         | 21 667 266         |
|  | 14 702 496         | 8 375 623          |
|  | 8 409 734          | 8 045 728          |
|  | <b>150 110 347</b> | <b>127 071 093</b> |

|  | March 2021<br>Variance<br>(Actual -<br>Plan) | Variance<br>% |
|--|--|---------------|
|  | (1 961 423)                                  | -51%          |
|  | (4 480 739)                                  | -50%          |
|  | (3 440 946)                                  | -4%           |
|  | (6 465 267)                                  | -23%          |
|  | (6 326 873)                                  | -43%          |
|  | <b>(23 039 254)</b>                          | <b>-15%</b>   |



## **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 Municipal Manager**

The Municipal Manager directorate planned to spend R33 325 228 of the adjusted budget. The year to date actual expenditure incurred amounted to R21 061 403 which resulted in an underspending of R12 263 825. The items that attributed to the underspending are as follows:

#### **4.1.1 Operational Cost: External Audit Fees**

The user department planned to spend R5 343 201 of the adjusted budget. The year to date actual expenditure incurred amounted to R3 349 561. The Minister of Finance has issued Government Gazette number 851 which exempts municipalities in terms of S177 (1)(b) of the MFMA. The exemption relates to the adhering to the deadlines for the submission of the Annual Financial Statements, Annual reports and Oversight reports. Due to the municipality opting to take the exemption of 31 October 2020 the spending has been deferred. The audit process for 2019/20 is envisaged to be concluded on 16 April 2021.

### **4.2 Planning and Development Services**

The Planning and Development Services directorate planned to spend R70 133 458 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R54 576 240 which resulted in an underspending of R15 557 218. The items that attributed to the underspending are as follows:

#### **4.2.1 Outsourced Services: Professional Staff**

The user department planned to spend R200 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the formal quotation for the appointment of a quantity surveyor to the amount of R40 000 is in progress. A saving to the amount of R500 000 is anticipated.

#### **4.2.2 Operating Leases: Furniture and Office Equipment**

The user department planned to spend R874 296 of the adjusted budget. The year to date actual expenditure incurred amounted to R411 650. Invoices to the amount of R119 900 have been received and will be submitted for payment. An improvement will be noted in the next reporting period. The user department indicated that all funds will be spent.



#### **4.2.3 Business and Advisory: Project Management (Planning and Development General)**

The user department planned to spend R1 558 058 of the adjusted budget. The year to date actual expenditure incurred amounted to R296 229. The user department indicated the following;

- The tender B/SM 58/21 pertaining to the Integrated Human Settlements Plan closed on 15 February 2021. The user department concluded the evaluation and the appointment of the preferred bidder is pending Supply Chain Management processes.
- The tender B/SM 16/16 pertaining to the detailed planning and design for the township establishment of Maasdorp requires a public participation process for further technical inputs.
- Savings are envisaged and will be transferred to other projects once the awarding of the tenders have been concluded.

#### **4.2.4 Business and Advisory: Project Management (Sub-Economical Scheme 3:124 Houses)**

The user department planned to spend R540 156 of the adjusted budget. No expenditure have been incurred to date. The project is funded by the Title Deeds Restoration Grant. The user department indicated that the implementation of the project has adversely been affected by the COVID-19 lockdown regulations as the Deeds office is not back to it's full operational capacity. The process is further impacted by the historical backlog which mainly pertains to Kayamandi where the houses were built without obtaining the required township establishment processes. 1500 properties are currently affected and professional teams are required to complete the process.

### **4.3 Community and Protection Services**

The Community and Protection Services directorate planned to spend R248 656 339 of the adjusted budget. The year to date actual expenditure incurred amounted to R189 054 126 which resulted in an underspending of R59 602 213. The items that attributed to the under spending are as follows:

#### **4.3.1 Non-profit institutions: Sport Councils**

The user department planned to spend R3 017 925 of the adjusted budget. No spending is reflected against the budget allocation due to the implementation of the payments made at the Planning and Development Services Directorate. A journal will be done to re-allocate the R3 490 889 to the relevant ukey in alignment with the adjusted budget which was corrected after the February adjustment budget. The user department indicated that monthly payments of

approximately R100 000 per month will be processed up to June 2021. Savings of approximately R133 013 is anticipated.

#### **4.3.2 Contractors: Maintenance of Buildings and Facilities (Parks and Sidewalks: Stellenbosch)**

The user department planned to spend R1 798 443 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 068 422. The user department indicated that a requisition for tree pruning was loaded for the pruning of trees in Techno Park, various parks and municipal open spaces across Stellenbosch. The work will commence once the orders have been received.

#### **4.3.3 Contractors: Gardening Services**

The user department planned to spend R599 994 of the adjusted budget. No spending has been incurred to date. The user department indicated that the funds will be spent on the purchase of trees once the tender has been advertised. The site meeting will take place during the third week of April 2021.

#### **4.3.4 Contractors: Forestry**

The user department planned to spend R1 350 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R65 043. The user department indicated that requisitions to the amount of R1 200 000 have been loaded on the financial system. The work will commence once the orders have been received.

#### **4.3.5 Outsourced Services: Traffic Fines Management**

The user department planned to spend R6 807 762 of the adjusted budget. The year to date actual expenditure incurred amounted to R5 337 647. The user department indicated that due to the COVID-19 lockdown regulations the enforcement of speed control was minimised. Drivers adjusted their driving speed due to the visibility of law enforcement officials. This resulted in less speed fines being issued which had a concomitant effect on the expenditure incurred.

#### **4.3.6 Operational Cost: Uniform and Protective Clothing (Fire Services)**

The user department planned to spend R735 003 of the adjusted budget. The year to date actual expenditure incurred amounted to R176 858. The user department indicated that the tender process was delayed. The 3 year tender is currently in the technical evaluation stage.

#### **4.3.7 Inventory Consumed: Materials and Supplies**

The user department planned to spend R1 950 003 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 076 180. The user department indicated that additional orders will be issued during April 2021.

#### **4.4 Infrastructure Services**

The Infrastructure Services directorate planned to spend R757 484 621 of the adjusted budget. The year to date actual expenditure incurred amounted to R561 393 180 which resulted in an underspending of R196 091 441. The items that attributed to the under spending are as follows:

##### **4.4.1 Electricity:ESKOM**

The user department planned to spend R322 690 329 of the adjusted budget. The year to date actual expenditure incurred amounted to R274 100 594. The user department indicated that the demand for electricity will increase during the winter months. A decline in consumption has been noted as indicated in point 3.2 on page 12 of this report which directly impacts the expenditure incurred on bulk purchases. An invoice has been received and will be submitted for payment.

##### **4.4.2 Contractors:Prepaid Electricity Vendors**

The user department planned to spend R7 327 008 of the adjusted budget. The year to date actual expenditure incurred amounted to R4 358 437. Orders amounting to R3 363 624 have been loaded on the financial system. Invoices to the amount of R682 929 have been received and will be submitted for payment during April 2021. An improvement will therefor be noted during the next reporting period.

##### **4.4.3 Outsourced Services:Refuse Removal (Landfill site)**

The user department planned to spend R13 050 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R8 687 360. Orders to the amount of R6 851 340 have been loaded on the financial system. The user department indicated that a delay was experienced due to the receipt of an appeal pertaining to the appointment of the recycling contractor.

##### **4.4.4 Contractors:Maintenance of Unspecified Assets (Electrical Engineering: Client Services)**

The user department planned to spend R1 779 084 of the adjusted budget. The year to date actual expenditure incurred amounted to R876 176. Orders to the amount of R1 242 127 have been loaded on the financial system. The user department indicated that a contractor is on site and invoices are submitted for payment as it is received.

#### **4.4.5 Contractors: Maintenance of Unspecified Assets (Idas Valley Water Filtration)**

The user department planned to spend R896 904 of the adjusted budget. The year to date actual expenditure incurred amounted to R17 505. Orders to the amount of R45 341 have been loaded on the financial system. The user department indicated that they are awaiting invoices from the contractor on site.

#### **4.4.6 Contractors: Maintenance of Unspecified Assets (Refuse Removal)**

The user department planned to spend R2 141 541 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 136 285. Orders to the amount of R505 585 have been loaded on the financial system. The department indicated that an improvement will be noted in the ensuing months.

#### **4.4.7 Interest Paid: Interest costs non-current provision**

The user department planned to spend R7 069 149 of the adjusted budget. No spending has been incurred to date. This line item refers to the interest on the landfill site rehabilitation provision. The journal will be done during the compilation of the financial statements at 30 June 2021.

### **4.5 Corporate Services**

The Corporate Services directorate planned to spend R131 675 765 of the adjusted budget. The year to date actual expenditure incurred amounted to R95 489 314 which resulted in an underspending of R36 186 451. The items that attributed to the under spending are as follows:

#### **4.5.1 Seminars, Conferences, Workshops and Events: Nation**

The user department planned to spend R3 514 077 of the adjusted budget. The year to date actual expenditure incurred amounted to R1 988 895. The user department indicated that due to the COVID-19 lockdown regulations the conferences could not be attended. Furthermore, an improvement will be noted once the awarding of the bursaries have been finalised. An additional R2 800 000 will be spent at the end of the financial year.

#### **4.5.2 Other Transfers (Cash): Bursaries (Non-Employee)**

The user department planned to spend R570 069 of the adjusted budget. No spending has been incurred to date. The user department indicated that the closing date for bursary applications was 12 February 2021 and that the awarding of the bursaries (R535 000) will be concluded during April 2021.

#### **4.5.2 Legal Cost: Legal Advice and Litigation**

The user department planned to spend R6 075 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R4 782 873. The user department indicated that various legal processes are in progress and the budget allocation will be fully utilised.

#### **4.5.3 Communication: Telephone, Fax, Telegraph and Telex**

The user department planned to spend R4 323 744 of the adjusted budget. The year to date actual expenditure incurred amounted to R3 243 167. The user department indicated that invoices to the amount of R863 994 have been submitted for payment. An improvement will therefor be reflected in the next reporting period.

#### **4.5.4 External Computer Service: Software Licences**

The user department planned to spend R10 724 994 of the adjusted budget. The year to date actual expenditure incurred amounted to R8 904 564. The user department indicated that invoices have been received and will be submitted for payment during April 2021. An improvement will therefor be reflected in the next reporting period.

#### **4.5.5 External Computer Service: Specialised Computer Service**

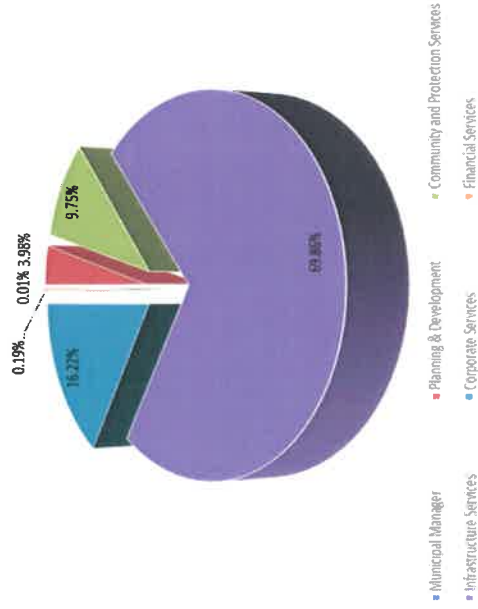
The user department planned to spend R1 505 997 of the adjusted budget. The year to date actual expenditure incurred amounted to R367 842. The user department indicated that tender number BSM 27/21 for the office 365 migration project has been concluded and the service provider has been appointed. All funds will be spent.

### 5 Capital Expenditure

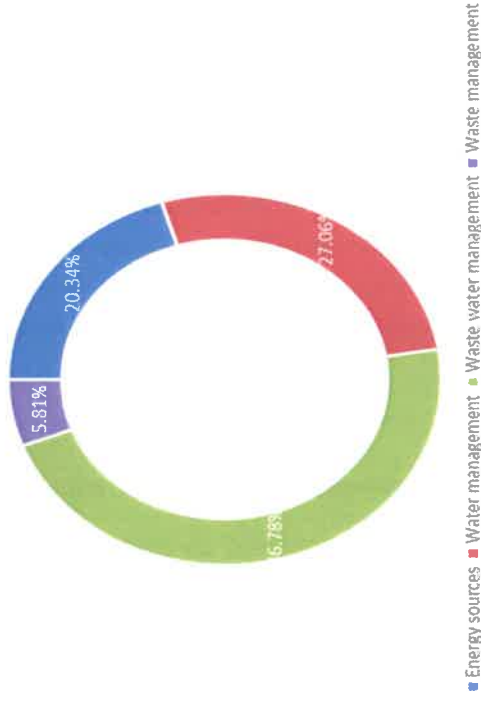
Stellenbosch municipality vested the majority of the 2020/21 capital budget in trading services (R218 272 050 or 48.03 per cent of the R454 464 010 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in waste water management infrastructure (R102 113 098 or 46.78 per cent of the R218 272 050 trading services capital budget).

Capital Budget per Directorate



Composition of Trading Services



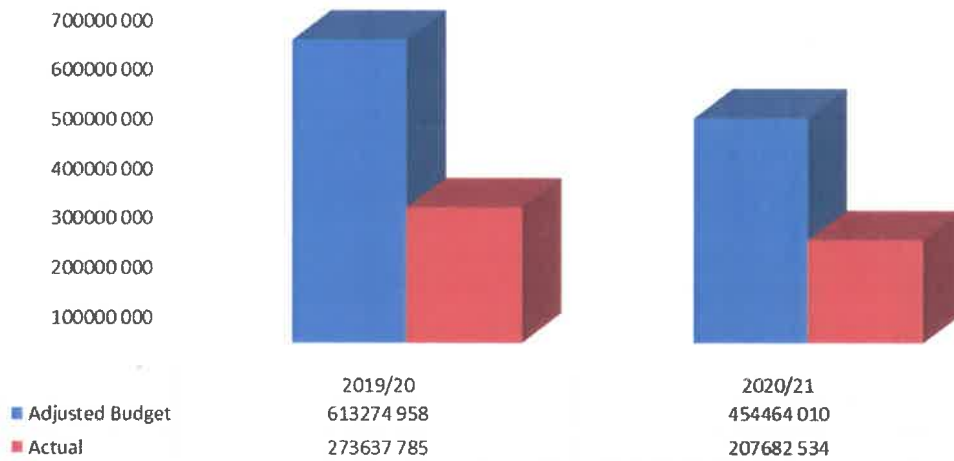
MONTHLY BUDGET STATEMENT FOR MARCH 2021

The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as at 31 March 2021.

| Directorate                       | Amended Budget     | Capital Expenditure    |                       |                    |                     |   | Actuals +<br>Commitments &<br>Provisional | Year To Date<br>Actual Spent |
|-----------------------------------|--------------------|------------------------|-----------------------|--------------------|---------------------|---|---|------------------------------|
|                                   |                    | Year To Date<br>Budget | Actual<br>Expenditure | Commitments        | Provisional<br>Cost | Actuals +<br>Commitments &<br>Provisional |   |                              |
| Municipal Manager                 | 40 000             | 30 500                 | 22 464                | 3 111              | 2 783               | 28 357                                    | 56.16%                                    |                              |
| Planning & Development            | 18 088 078         | 6 833 556              | 1 534 613             | 1 563 306          | 394 394             | 3 492 312                                 | 8.48%                                     |                              |
| Community and Protection Services | 44 297 748         | 19 533 433             | 15 308 636            | 17 463 294         | 2 695 737           | 35 467 667                                | 34.56%                                    |                              |
| Infrastructure Services           | 317 493 027        | 172 384 328            | 129 878 903           | 108 809 201        | 3 956 092           | 242 644 196                               | 40.91%                                    |                              |
| Corporate Services                | 73 695 157         | 52 661 527             | 60 789 635            | 8 165 891          | 394 863             | 69 350 389                                | 82.49%                                    |                              |
| Financial Services                | 850 000            | 275 483                | 148 283               | 111 291            | 518 756             | 778 331                                   | 17.45%                                    |                              |
| <b>TOTALS</b>                     | <b>454 464 010</b> | <b>251 718 828</b>     | <b>207 682 534</b>    | <b>136 116 094</b> | <b>7 962 625</b>    | <b>351 761 253</b>                        | <b>45.70%</b>                             |                              |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

Year-On-Year Capital Comparison



| Detail          | 2019/20     | 2020/21     |
|-----------------|-------------|-------------|
| Adjusted Budget | 613 274 958 | 454 464 010 |
| Actual          | 273 637 785 | 207 682 534 |
| Actual % Spent  | 44.62%      | 45.70%      |



MONTHLY BUDGET STATEMENT FOR MARCH 2021

**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 | Budget Year 2020/21     |                 |                 |                |                |                |                 |                |                    |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
|  |     | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance    | YTD variance % | Full Year Forecast |
| <b>R thousands</b>   | 1   |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Multi-Year expenditure appropriation</b>                  | 2   |                         |                 |                 |                |                |                |                 |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER                     |     | 35                      | 40              | 40              | 2              | 22             | 31             | (8)             | -26%           | 40                 |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES                   |     | 2 544                   | 2 000           | 4 787           | -              | -              | 910            | (910)           | -100%          | 4 787              |
| Vote 3 - INFRASTRUCTURE SERVICES                             |     | 60 642                  | 60 880          | 82 938          | 8 190          | 40 035         | 41 573         | (1 538)         | -4%            | 83 016             |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES                   |     | 8 769                   | 11 690          | 22 998          | 683            | 8 360          | 10 808         | (2 448)         | -23%           | 23 068             |
| Vote 5 - CORPORATE SERVICES                                  |     | 1 090                   | 8 100           | 9 365           | 265            | 3 943          | 5 851          | (1 908)         | -33%           | 9 365              |
| Vote 6 - FINANCIAL SERVICES                                  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| 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]                                  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>                  | 4,7 | <b>73 080</b>           | <b>82 710</b>   | <b>120 126</b>  | <b>9 140</b>   | <b>52 361</b>  | <b>59 173</b>  | <b>(6 812)</b>  | <b>-12%</b>    | <b>120 275</b>     |
| <b>Single Year expenditure appropriation</b>                 | 2   |                         |                 |                 |                |                |                |                 |                |                    |
| Vote 1 - OFFICE OF THE MUNICIPAL MANAGER                     |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Vote 2 - PLANNING AND DEVELOPMENT SERVICES                   |     | 6 279                   | 10 311          | 13 301          | 104            | 1 535          | 5 924          | (4 389)         | -74%           | 13 301             |
| Vote 3 - INFRASTRUCTURE SERVICES                             |     | 229 376                 | 256 380         | 234 557         | 15 786         | 89 844         | 130 811        | (40 967)        | -31%           | 234 477            |
| Vote 4 - COMMUNITY AND PROTECTION SERVICES                   |     | 22 687                  | 15 950          | 21 299          | 563            | 6 948          | 8 725          | (1 777)         | -20%           | 21 230             |
| Vote 5 - CORPORATE SERVICES                                  |     | 83 854                  | 9 550           | 64 330          | 588            | 56 847         | 46 811         | 10 036          | 21%            | 64 330             |
| Vote 6 - FINANCIAL SERVICES                                  |     | (6 714)                 | 850             | 850             | 2              | 148            | 275            | (127)           | -46%           | 850                |
| 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]                                  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Capital single-year expenditure</b>                 | 4   | <b>335 482</b>          | <b>293 040</b>  | <b>334 338</b>  | <b>17 042</b>  | <b>155 321</b> | <b>192 546</b> | <b>(37 225)</b> | <b>-19%</b>    | <b>334 189</b>     |
| <b>Total Capital Expenditure</b>                             | 3   | <b>408 562</b>          | <b>375 750</b>  | <b>454 464</b>  | <b>26 182</b>  | <b>207 683</b> | <b>251 719</b> | <b>(44 036)</b> | <b>-17%</b>    | <b>454 464</b>     |
| <b>Capital Expenditure - Functional Classification</b>       |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Governance and administration</b>                         |     | <b>78 264</b>           | <b>18 540</b>   | <b>74 585</b>   | <b>856</b>     | <b>60 960</b>  | <b>52 968</b>  | <b>7 993</b>    | <b>15%</b>     | <b>74 585</b>      |
| Executive and council  |     | 35                      | 40              | 40              | 2              | 22             | 31             | (8)             | -26%           | 40                 |
| Finance and administration                                   |     | 78 230                  | 18 500          | 74 545          | 855            | 60 938         | 52 937         | 8 001           | 15%            | 74 545             |
| Internal audit   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Community and public safety</b>                           |     | <b>33 595</b>           | <b>34 581</b>   | <b>50 175</b>   | <b>1 376</b>   | <b>14 307</b>  | <b>20 938</b>  | <b>(6 632)</b>  | <b>-32%</b>    | <b>50 695</b>      |
| Community and social services                                |     | 1 705                   | 3 190           | 2 786           | 80             | 1 751          | 1 918          | (168)           | -9%            | 2 818              |
| Sport and recreation   |     | 11 298                  | 14 330          | 17 742          | 901            | 7 777          | 9 904          | (2 127)         | -21%           | 18 230             |
| Public safety  |     | 17 186                  | 6 700           | 18 466          | 394            | 3 963          | 5 381          | (1 418)         | -26%           | 18 466             |
| Housing  |     | 3 405                   | 10 361          | 11 182          | 1              | 815            | 3 735          | (2 920)         | -78%           | 11 182             |
| Health   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Economic and environmental services</b>                   |     | <b>91 027</b>           | <b>108 360</b>  | <b>111 432</b>  | <b>9 407</b>   | <b>48 994</b>  | <b>51 115</b>  | <b>(2 121)</b>  | <b>-4%</b>     | <b>110 912</b>     |
| Planning and development                                     |     | 23 763                  | 52 540          | 31 415          | 738            | 14 580         | 15 067         | (488)           | -3%            | 31 415             |
| Road transport   |     | 67 264                  | 54 020          | 76 433          | 8 789          | 32 819         | 33 909         | (1 090)         | -3%            | 76 433             |
| Environmental protection                                     |     | -                       | 1 800           | 3 584           | (130)          | 1 595          | 2 139          | (544)           | -25%           | 3 054              |
| <b>Trading services</b>                                      |     | <b>205 675</b>          | <b>214 270</b>  | <b>218 272</b>  | <b>14 543</b>  | <b>83 422</b>  | <b>126 898</b> | <b>(43 276)</b> | <b>-34%</b>    | <b>218 272</b>     |
| Energy sources   |     | 45 332                  | 43 475          | 44 399          | 2 435          | 12 841         | 30 782         | (17 941)        | -58%           | 44 399             |
| Water management   |     | 31 495                  | 53 380          | 59 069          | 3 372          | 15 692         | 27 241         | (11 550)        | -42%           | 58 984             |
| Waste water management                                       |     | 100 922                 | 109 670         | 102 113         | 7 934          | 46 274         | 59 825         | (13 551)        | -23%           | 102 198            |
| Waste management   |     | 27 926                  | 7 745           | 12 692          | 801            | 8 615          | 8 849          | (234)           | -3%            | 12 692             |
| <b>Other</b>   |     | <b>-</b>                | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>Total Capital Expenditure - Functional Classification</b> | 3   | <b>408 562</b>          | <b>375 750</b>  | <b>454 464</b>  | <b>26 182</b>  | <b>207 683</b> | <b>251 719</b> | <b>(44 036)</b> | <b>-17%</b>    | <b>454 464</b>     |
| <b>Funded by:</b>  |     |                         |                 |                 |                |                |                |                 |                |                    |
| National Government  |     | 62 049                  | 63 690          | 58 065          | 18 424         | 35 863         | 38 221         | (2 359)         | -6%            | 58 065             |
| Provincial Government  |     | 65 676                  | 49 739          | 26 800          | -              | 10 034         | 10 525         | (491)           | -5%            | 26 800             |
| District Municipality  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Other transfers and grants                                   |     | 151                     | 31 912          | -               | (11 274)       | 4 519          | -              | 4 519           | #DIV/0!        | -                  |
| <b>Transfers recognised - capital</b>                        |     | <b>127 877</b>          | <b>145 341</b>  | <b>84 866</b>   | <b>7 150</b>   | <b>50 415</b>  | <b>48 746</b>  | <b>1 669</b>    | <b>3%</b>      | <b>84 866</b>      |
| <b>Public contributions &amp; donations</b>                  | 5   | <b>-</b>                | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>       | <b>-</b>       | <b>-</b>        | <b>-</b>       | <b>-</b>           |
| <b>Borrowing</b>   | 6   | <b>13 471</b>           | <b>102 780</b>  | <b>120 000</b>  | <b>11 052</b>  | <b>26 881</b>  | <b>61 886</b>  | <b>(35 005)</b> | <b>-57%</b>    | <b>120 000</b>     |
| <b>Internally generated funds</b>                            |     | <b>248 240</b>          | <b>127 630</b>  | <b>249 598</b>  | <b>7 980</b>   | <b>130 386</b> | <b>141 087</b> | <b>(10 701)</b> | <b>-8%</b>     | <b>249 598</b>     |
| <b>Total Capital Funding</b>                                 |     | <b>389 588</b>          | <b>375 750</b>  | <b>454 464</b>  | <b>26 182</b>  | <b>207 683</b> | <b>251 719</b> | <b>(44 036)</b> | <b>-17%</b>    | <b>454 464</b>     |

## **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 Services**

The Directorate planned to spend R6 833 556 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 534 613. This resulted in an under performance of R5 298 944. The projects that attributed to the under performance are as follows:

#### **5.1.1 Upgrading of the Kayamandi Economic Tourism Corridor**

The user department planned to spend R250 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the funds will be transferred to the Furniture Tools and Equipment ukey, in order to be utilised for the procurement of office furniture and ICT equipment. The latter is needed to cater to the needs of the new appointees.

#### **5.1.2 Establishment of Informal trading markets Cloetesville**

The user department planned to spend R369 207 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R69 207. The user department indicated that the project has been completed. The reconciliations are in progress and final payment will follow suite. Any savings on the project will be utilised for landscaping.

#### **5.1.3 Establishment of Informal trading markets: Groendal**

The user department planned to spend R1 080 422 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R306 223. The user department indicated that the project has been completed. The reconciliations are in progress and final payment will follow suite.

#### **5.1.4 Establishment of Informal Trading Sites: Kayamandi**

The user department planned to spend R820 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender document, as well as a reduced bill of quantities, is in the process of being compiled. It is envisaged that the contractor and project manager will be appointed by 30 June 2021. R280 000 will be transferred to the Furniture tools and equipment ukey and the remaining funds will be rolled over to the 2021/22 financial year.

### **5.1.5 Jamestown: Housing**

The user department planned to spend R250 000 of the adjusted budget. No spending has been incurred to date. The department indicated that it is currently in the process of drafting stage 2 of the call for financial proposals. In accordance with the Council Decision a broad conceptual urban design framework must be presented to Council for approval. Supply Chain Management process to follow.

### **5.1.6 Northern Extension: Feasibility**

The user department planned to spend R1 220 000 of the adjusted budget. No spending has been incurred to date. The department indicated that a new tender to undertake a broad conceptual urban design framework for the Northern Extension, Stellenbosch, and to obtain town planning and development rights has been advertised. The closing date was 22 February 2021. Bids were received and are currently in evaluation process by Supply Chain Management.

### **5.1.7 La Motte Old Forest Station (±430 services & ±430 units)**

The user department planned to spend R600 000 of the adjusted budget. No spending has been incurred to date. The department indicated that they are liaising with the Department of Human Settlements to assist with the transfer of land. In light of the uncertainty of the transfer of land, the request is that funding be removed from the 2020/21 grant Business Plan. Furthermore, that the amount be roll over funding to the 2022/23 financial year.

### **5.1.8 Enkanini Planning**

The user department planned to spend R800 000 of the adjusted budget. No spending has been incurred to date. Orders to the amount of R245 355 have been loaded on the financial system.

## **5.2 Community and Protection Services**

The Directorate planned to spend R19 533 433 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R15 308 636. This resulted in an under spending of R4 224 797. The projects that attributed to the under spending are as follows:

### **5.2.1 Upgrading of Parks**

The user department planned to spend R1 500 174 of the adjusted budget. The year to date actual expenditure incurred amounted to R838 574. The user department indicated that a requisition has been loaded on the financial system pertaining to the installation of artificial grass at Ward 18.

### **5.2.2 Upgrading of Stellenbosch Fire Station**

The user department planned to spend R1 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that there are contractual clarifications that needs to be finalised before construction can commence.

### **5.2.3 Install and Upgrade CCTV/ LPR Cameras In WC024**

The user department planned to spend R1 511 179 of the adjusted budget. The year to date actual expenditure incurred amounted to R941 918. Orders to the amount of R2 568 493 have been loaded on the financial system. The user department indicated that all funds will be spent.

### **5.2.4 Urban Forestry: Vehicle Fleet**

The user department planned to spend R1 020 000 of the adjusted budget. The year to date actual expenditure incurred amounted to R495 327. The user department indicated that three (3) vehicles have been delivered and the payment will reflect in the next reporting period. Another vehicle will be purchased with the remaining funds. All funds will be spent.

### **5.2.5 Upgrading of the swimming pool**

The user department planned to spend R1 003 500 of the adjusted budget. The year to date actual expenditure incurred amounted to R3 500. The user department indicated that a preferred bidder has been announced and will be formally appointed after the closing date for appeals which is specified as 7 April 2021.

### **5.2.6 Skate Board Park**

The user department planned to spend R610 584 of the adjusted budget. The year to date actual expenditure incurred amounted to R10 584. The user department indicated that a preferred bidder has been announced and will be formally appointed after the closing date for appeals which is specified as 7 April 2021.

## **5.3 Infrastructure Services**

The Directorate planned to spend an amount of R172 384 328 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R129 878 903. This resulted in an under spending of R42 505 425. The projects that attributed to the under spending are as follows:

### **5.3.1 General System Improvements - Franschhoek**

The user department planned to spend R1 533 571 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R819 474. Orders to the amount of R1 097 704 have been loaded on the financial system. The user department indicated that an invoice to the amount of R254 207 have been received and will reflect in the next accounting period.

### **5.3.2 General System Improvements - Stellenbosch**

The user department planned to spend R8 584 305 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 296 248. The user department indicated that BSM 110/20 have been awarded and progress payments are expected before 30 June 2021. Orders to the amount of R2 788 710 have been generated for the planning section which includes a delivery of goods to the amount of R1 300 000 which is anticipated for middle May 2021. The remaining balance will be delivered at the end of the 3rd week in May 2021.

### **5.3.3 Integrated National Electrification Programme (Enkanini)**

The user department planned to spend R11 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R457 194. The user department indicated that challenges have been encountered and remedial actions will be implemented to ensure that the grant funding is spent.

### **5.3.4 Infrastructure Improvement - Franschhoek**

The user department planned to spend R1 500 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R560 251. The user department indicated that materials to the amount of R901 846 are expected to be delivered on 23 April 2021.

### **5.3.5 Kwarantyn Sub cables: 11kV 3 core 185mmsq copper cabling, 3.8km**

The user department planned to spend R1 297 845 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R462 868. The user department indicated that the contractor received the letter of appointment on 16 March 2021 for tender number BSM 25/21. The 21 day appeal period expires on 06 April 2021.

### **5.3.6 Longlands, Vlottenburg (±144 Services and ±144 units)**

The user department planned to spend R6 119 636 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 717 318. The user department indicated that families on the Low Cost housing site must be moved to their new erven once the temporarily electricity supply from the municipality is available. The Developer

is planning to continue with the internal and bulk services installation once the families are removed from the site.

### **5.3.7 Smartie Town**

The user department planned to spend R1 200 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R217 328. The user department indicated that a contractor is currently on site in order to complete the remaining 40 houses of the 106 houses which need to be rectified. Remedial work in respect of defects evident on the completed 66 houses are also being done. It should be noted that delays have been experienced due to insufficient workforce on site. A request for additional staff has been addressed in order to finalise the work in the current financial year.

### **5.3.8 Extension Of WWTW: Stellenbosch**

The user department planned to spend R1 662 242 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R462 242. Orders amounting to R2 000 000 have been loaded on the financial system. The user department indicated the consultants have been appointed with detailed designs.

### **5.3.9 Bulk Sewer Outfall: Jamestown**

The user department planned to spend R22 194 254 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R9 828 786. Orders amounting to R22 172 807 have been loaded on the financial system. The user department indicated the project is on track.

### **5.3.10 Upgrade of WWTW Wemmershoek**

The user department planned to spend R4 461 806 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R578 967. The user department indicated the project will commence in the 2021/22 financial year as the total project cost is R30 000 000 which renders the current budget insufficient. A roll over of the funding will therefore be requested. The Bid Evaluation Committee did not refer the project to the Bid Adjudication Committee due to the inavailability of the budget for the 2021/22 financial year. Once the budget for 2021/22 has been confirmed the awarding of the tender can take place.

### **5.3.11 Bulk Water Supply: Klapmuts**

The user department planned to spend R4 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 097 199. The user department indicated the consultants have been appointed with detailed designs.

**5.3.12 New Reservoir & Pipeline: Vlottenburg**

The user department planned to spend R1 000 000 of the adjusted budget. No expenditure has been incurred to date. The user department indicated the tender served before the Bid Evaluation Committee. They are currently awaiting the confirmation of the budget for the 2021/22 financial year before the tender can serve before the Bid Adjudication Committee.

**5.3.13 Waterpipe Replacement**

The user department planned to spend R1 200 000 of the adjusted budget. No expenditure has been incurred to date. The user department indicated the project is in the final stages of the planning and design phase.

**5.3.14 Taxi Rank: Klapmuts**

The user department planned to spend R3 217 795 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R782 026. The user department indicated the project is currently in the construction phase.

MONTHLY BUDGET STATEMENT FOR MARCH 2021

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 2020/21 |              |              |              |                |             |              |          |          |                    | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.t.o Council Policy |          |
|---|-------------|---------------------|--------------|--------------|--------------|----------------|-------------|--------------|----------|----------|--------------------|--|---|----------|
|   |             | 0-30 Days           | 31-60 Days   | 61-90 Days   | 91-120 Days  | 121-150 Dys    | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total    | Total over 90 days |  |   |          |
| R thousands   |             |                     |              |              |              |                |             |              |          |          |                    |  |   |          |
| <b>Debtors Age Analysis By Income Source</b>                            |             |                     |              |              |              |                |             |              |          |          |                    |  |   |          |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200        | 16 886              | 2 308        | 2 580        | 2 654        | 85 839         | -           | -            | -        | -        | 110 267            | 88 493                                       | -   | -        |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300        | 28 441              | 927          | 824          | 538          | 11 706         | -           | -            | -        | -        | 42 436             | 12 244                                       | -   | -        |
| Receivables from Non-exchange Transactions - Property Rates             | 1400        | 16 055              | 1 080        | 902          | 829          | 27 748         | -           | -            | -        | -        | 46 624             | 28 577                                       | -   | -        |
| Receivables from Exchange Transactions - Waste Water Management         | 1500        | 5 919               | 588          | 483          | 450          | 21 072         | -           | -            | -        | -        | 28 513             | 21 523                                       | -   | -        |
| Receivables from Exchange Transactions - Waste Management               | 1600        | 4 015               | 593          | 546          | 515          | 24 646         | -           | -            | -        | -        | 30 315             | 25 161                                       | -   | -        |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700        | 2 238               | 206          | 172          | 160          | 9 431          | -           | -            | -        | -        | 12 208             | 9 591  | -   | -        |
| Interest on Arrear Debtor Accounts                                      | 1810        | -                   | -            | -            | -            | -              | -           | -            | -        | -        | -                  | -  | -   | -        |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820        | -                   | -            | -            | -            | -              | -           | -            | -        | -        | -                  | -  | -   | -        |
| Other   | 1900        | 834                 | 229          | 96           | 247          | 10 781         | -           | -            | -        | -        | 12 187             | 11 027                                       | -   | -        |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>74 389</b>       | <b>5 942</b> | <b>5 604</b> | <b>5 393</b> | <b>191 222</b> | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b> | <b>282 549</b>     | <b>196 615</b>                               | <b>-</b>                                    | <b>-</b> |
| <b>2019/20 - totals only</b>  |             |                     |              |              |              |                |             |              |          |          |                    |  |   |          |
| <b>Debtors Age Analysis By Customer Group</b>                           |             |                     |              |              |              |                |             |              |          |          |                    |  |   |          |
| Organs of State   | 2200        | 3 467               | 523          | 232          | 165          | 1 696          | -           | -            | -        | -        | 6 083              | 1 860  | -   | -        |
| Commercial  | 2300        | 11 760              | 220          | 177          | 81           | 15 924         | -           | -            | -        | -        | 28 162             | 16 005                                       | -   | -        |
| Households  | 2400        | 42 992              | 4 540        | 4 578        | 4 532        | 150 250        | -           | -            | -        | -        | 206 893            | 154 782                                      | -   | -        |
| Other   | 2500        | 16 169              | 659          | 616          | 615          | 23 352         | -           | -            | -        | -        | 41 412             | 23 968                                       | -   | -        |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>74 389</b>       | <b>5 942</b> | <b>5 604</b> | <b>5 393</b> | <b>191 222</b> | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>-</b> | <b>282 549</b>     | <b>196 615</b>                               | <b>-</b>                                    | <b>-</b> |

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 2020/21 |              |              |               |                |                |                   |             |               |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|---------------|
|  |             | 0 - 30 Days         | 31 - 60 Days | 61 - 90 Days | 91 - 120 Days | 121 - 150 Days | 151 - 180 Days | 181 Days - 1 Year | Over 1 Year | Total         |
| R thousands                                    |             |                     |              |              |               |                |                |                   |             |               |
| <b>Creditors Age Analysis By Customer Type</b> |             |                     |              |              |               |                |                |                   |             |               |
| Bulk Electricity                               | 0100        | 33 779              | -            | -            | -             | -              | -              | -                 | -           | 33 779        |
| Bulk Water                                     | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| PAYE deductions                                | 0300        | 6 695               | -            | -            | -             | -              | -              | -                 | -           | 6 695         |
| VAT (output less input)                        | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Pensions / Retirement deductions               | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Loan repayments                                | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Trade Creditors                                | 0700        | 57 801              | -            | -            | -             | -              | -              | -                 | -           | 57 801        |
| Auditor General                                | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| Other  | 0900        | -                   | -            | -            | -             | -              | -              | -                 | -           | -             |
| <b>Total By Customer Type</b>                  | <b>1000</b> | <b>98 275</b>       | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>98 275</b> |



MONTHLY BUDGET STATEMENT FOR MARCH 2021

7 Investments

| ACC. NR                 | BANK                 | Type/ Period   | INTEREST RATE | MATURITY DATE                       | OPENING BALANCE AS AT 1 JULY 2020 | March  |          | TOTAL INVESTMENTS/<br>WITHDRAWALS | INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW | INTEREST ACCRUED YTD | CLOSING BALANCE YTD   |
|-------------------------|----------------------|----------------|---------------|-------------------------------------|-----------------------------------|--------|----------|-----------------------------------|---|----------------------|-----------------------|
|                         |                      |                |               |                                     |                                   | INVEST | WITHDRAW |                                   |   |                      |                       |
|                         | <b>ABSA BANK</b>     |                |               |                                     |                                   |        |          |                                   |   |                      |                       |
| '9354572592             | A#2592               | CALL           | 6.700%        | CALL                                | 20 978 743.64                     |        |          | (21 255 268.40)                   |   | 276 524.75           | (0.01)                |
| '2079161942             | A#942                | FIXED / 6 Mths | 6.690%        | 12-Oct-20                           | 101 411 315.07                    |        |          | (103 299 178.08)                  |   | 1 887 863.01         | 0.00                  |
| 9360655689              | A#689                | CALL           | 4.600%        |                                     |                                   |        |          | 101 000 000.00                    | 370 605.56                                      | 3 265 404.66         | 104 265 404.66        |
|                         |                      |                |               |                                     | 122 390 058.71                    |        |          | 23 554 446.48                     | 370 605.56                                      | 5 429 792.43         | 104 265 404.66        |
|                         | <b>FNB</b>           |                |               |                                     |                                   |        |          |                                   |   |                      |                       |
| 74877638964             | F#8964               | FIXED / 5 Mths | 4.240%        | 27-Aug-19<br>26-Apr-21<br>30-Aug-19 |                                   |        |          | 145 000 000.00                    | 522 158.90                                      | 2 105 479.45         | 147 105 479.45        |
|                         |                      |                |               |                                     |                                   |        |          | 145 000 000.00                    | 522 158.90                                      | 2 105 479.45         | 147 105 479.45        |
|                         | <b>NEDBANK</b>       |                |               |                                     |                                   |        |          |                                   |   |                      |                       |
| 037881123974/...008     | N#008                | CALL           | 3.750%        | CALL                                | 46 299 984.67                     |        |          | (46 342 726.03)                   |   | 42 741.37            | 0.01                  |
| 03/7881123974/...019    | N#019                | FIXED / 8 MTHS | 7.650%        | 27-Oct-20                           | 123 143 835.62                    |        |          | (126 111 616.44)                  |   | 2 967 780.82         | (0.00)                |
| 03/7881123974/...020    | N#020                | FIXED / 6 MTHS | 4.640%        | 10-Aug-21                           |                                   |        |          | 70 000 000.00                     | 275 857.53                                      | 453 830.14           | 70 453 830.14         |
|                         |                      |                |               |                                     | 169 443 820.28                    |        |          | (102 454 342.47)                  | 275 857.53                                      | 3 464 352.33         | 70 453 830.14         |
|                         | <b>STANDARD BANK</b> |                |               |                                     |                                   |        |          |                                   |   |                      |                       |
| 258489367-025           | S#025                | CALL ACCOUNT   | 6.750%        | CALL ACCOUNT                        | 21 958 157.17                     |        |          | (22 200 686.72)                   |   | 242 529.65           | 0.10                  |
| 258489367-030           | S#030                | FIXED 9 MONTHS | 7.600%        | 27-Nov-20                           | 82 082 191.78                     |        |          | (84 497 534.25)                   |   | 2 415 342.47         | (0.00)                |
|                         |                      |                |               |                                     | 104 040 348.95                    |        |          | (106 698 220.97)                  |   | 2 657 872.11         | 0.10                  |
| <b>INVESTMENT TOTAL</b> |                      |                |               |                                     | <b>395 874 227.94</b>             |        |          | <b>(87 707 009.92)</b>            | <b>1 168 622.00</b>                             | <b>13 657 496.33</b> | <b>321 824 714.35</b> |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

**Supporting Table SC5: Monthly Budget Statement – Investment portfolio**

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

| Investments by maturity<br>Name of institution & investment ID | Ref      | Period of<br>Investment | Type of Investment   | Expiry date of<br>investment | Accrued<br>interest for<br>the month | Yield for the<br>month 1<br>(%) | Market value<br>at beginning<br>of the month | Change in<br>market value | Market value<br>at end of the<br>month |
|--|----------|-------------------------|----------------------|------------------------------|--------------------------------------|---------------------------------|--|---------------------------|--|
|  |          | Yrs/Months              |                      |                              |                                      |                                 |  |                           |  |
| <b>R thousands</b>   |          |                         |                      |                              |                                      |                                 |  |                           |  |
| <b>Municipality</b>  |          |                         |                      |                              |                                      |                                 |  |                           |  |
| N#019-Nedbank  |          | 8M                      | Deposits - Bank (03) | 27/11/2020                   | -                                    | 7.65%                           | (0)  | -                         | (0)                                    |
| S#025-Standard Bank  |          | CALL ACCOU              | Deposits - Bank (03) | CALL ACCOU                   | -                                    | 6.75%                           | 0  | -                         | 0                                      |
| S#030- Standard Bank   |          | 9M                      | Deposits - Bank (03) | 27/10/2020                   | -                                    | 7.60%                           | (0)  | -                         | (0)                                    |
| A#2592 - ABSA  |          | CALL ACCOU              | Deposits - Bank (03) | CALL ACCOU                   | -                                    | 6.70%                           | (0)  | -                         | (0)                                    |
| A#942-ABSA   |          | 6M                      | Deposits - Bank (03) | 15/05/2020                   | -                                    | 6.69%                           | 0  | -                         | 0                                      |
| N#008 - Nedbank  |          | CALL ACCOU              | Deposits - Bank (03) | CALL ACCOU                   | -                                    | 3.75%                           | (0)  | -                         | (0)                                    |
| A#689- ABSA  |          | CALL ACCOU              | Deposits - Bank (03) | CALL ACCOU                   | 371                                  | 4.60%                           | 103 895                                      | -                         | 104 265                                |
| F#8964 - FNB   |          | 5M                      | Deposits - Bank (03) | 26/04/2021                   | 522                                  | 4.24%                           | 146 583                                      | -                         | 147 105                                |
| N#020  |          | 6M                      | Deposits - Bank (03) | 10/08/2021                   | 276                                  | 4.64%                           | 70 178                                       | -                         | 70 454                                 |
| -  |          |                         |                      |                              |                                      |                                 |  |                           |  |
| <b>Municipality sub-total</b>                                  |          |                         |                      |                              | <b>1 169</b>                         |                                 | <b>320 656</b>                               | <b>-</b>                  | <b>321 825</b>                         |
| <b>TOTAL INVESTMENTS AND INTEREST</b>                          | <b>2</b> |                         |                      |                              | <b>1 169</b>                         |                                 | <b>320 656</b>                               | <b>-</b>                  | <b>321 825</b>                         |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

**8 Borrowings**

| Lending Institution | Balance 1/03/2021 | Received March 2021 | Interest Capitalised March 2021 | Capital Repayments March 2021 | Balance 31/03/2021 | Percentage |
|---------------------|-------------------|---------------------|---------------------------------|-------------------------------|--------------------|------------|
| DBSA @ 9.25%        | (0)               | -                   | -                               | -                             | (0)                | 9.25%      |
| DBSA@ 11.1%         | 14 737 966        | -                   | -                               | -                             | 14 737 966         | 11.10%     |
| DBSA@ 10.25%        | 43 364 848        | -                   | -                               | -                             | 43 364 848         | 10.25%     |
| DBSA @ 9.74%        | 76 220 842        | -                   | -                               | -                             | 76 220 842         | 9.74%      |
| NEBANK @ 9.70%      | 144 722 892       | -                   | -                               | -                             | 144 722 892        | 9.70%      |
|                     | 279 046 548       | -                   | -                               | -                             | 279 046 548        |            |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

9 Allocations and grant receipts and expenditure

| OPERATING & CAPITAL GRANTS  | TOTAL 2019/20 INCLUSIVE OF ROLL OVER AMOUNTS | EXPECTED ALLOCATION | UNSPENT CONDITIONAL GRANTS (ROLL OVERS) | CAPITAL DEBTORS   | ACCUMULATED ACTUAL RECEIPTS | ACCUMULATED ACTUAL EXPENDITURE | ACTUAL MONTHLY EXPENDITURE | ACTUAL MONTHLY RECEIPTS | REPAYMENT OF GRANT | UNSPENT CONDITIONAL GRANTS | % OF RECEIPTS SPENT TO DATE | % OF GAZETTED ALLOCATIONS SPENT TO DATE |
|---|--|---------------------|---|-------------------|-----------------------------|--------------------------------|----------------------------|-------------------------|--------------------|----------------------------|-----------------------------|---|
| Unconditional Grant: Equitable Share  | 170 632 000                                  | 170 632 000         | -                                       | -                 | 170 632 000                 | 27 884 606                     | 2 810 526                  | 37 451 000              | -                  | 142 747 384                | 16.34%                      | 16.34%                                  |
| <b>Grand Total (Unconditional Grants)</b>                                   | <b>170 632 000</b>                           | <b>170 632 000</b>  | <b>-</b>                                | <b>-</b>          | <b>170 632 000</b>          | <b>27 884 606</b>              | <b>2 810 526</b>           | <b>37 451 000</b>       | <b>-</b>           | <b>142 747 384</b>         | <b>16.34%</b>               | <b>16.34%</b>                           |
| EPWP Integrated Grant for Municipalities                                    | 4 961 000                                    | 4 961 000           | -                                       | -                 | 4 961 000                   | 2 477 205                      | 369 025                    | -                       | -                  | 2 483 795                  | 49.93%                      | 49.93%                                  |
| Local Government Financial Management Grant                                 | 1 550 000                                    | 1 550 000           | -                                       | -                 | 1 550 000                   | 1 421 137                      | 53 125                     | -                       | -                  | 128 863                    | 91.69%                      | 91.69%                                  |
| Integrated National Electrification Programme (Municipal) Grant             | 12 000 000                                   | 12 000 000          | -                                       | -                 | 12 000 000                  | 457 194                        | -                          | -                       | -                  | 11 542 806                 | 3.81%                       | 3.81%                                   |
| Integrated Urban Development Grant  | 47 480 000                                   | 47 480 000          | -                                       | -                 | 46 906 000                  | 32 735 033                     | 15 753 857                 | 21 911 000              | -                  | 14 170 967                 | 69.79%                      | 68.93%                                  |
| LGSETA Funding  | 376 400                                      | 376 400             | -                                       | -                 | 4 000                       | -                              | -                          | -                       | -                  | 4 000                      | 0.00%                       | 0.00%                                   |
| DBSA Grant  | 1 827 853                                    | 1 827 853           | -                                       | -                 | -                           | 657 613                        | 657 613                    | -                       | -                  | (657 613)                  | 0.00%                       | 35.98%                                  |
| Community Development Workers Operational Support Grant                     | 93 296                                       | 56 000              | 37 296                                  | -                 | -                           | 12 184                         | 577                        | -                       | -                  | 25 112                     | 32.67%                      | 13.06%                                  |
| Library Services: Conditional Grant   | 9 650 000                                    | 9 650 000           | -                                       | -                 | 9 650 000                   | 5 701 421                      | 560 326                    | -                       | -                  | 3 948 579                  | 59.08%                      | 59.08%                                  |
| Human Settlements Development Grant   | 31 994 416                                   | 31 829 000          | 165 416                                 | 19 449 132        | 21 277 926                  | 15 102 290                     | -                          | -                       | (13 108 081)       | 0.00%                      | 0.00%                       |   |
| Title Deeds Restoration Grant   | 1 839 711                                    | 1 839 711           | -                                       | -                 | -                           | 143 838                        | 101 838                    | -                       | -                  | 1 695 873                  | 0.00%                       | 7.82%                                   |
| Municipal Accreditation and Capacity Building Grant                         | 238 000                                      | 238 000             | -                                       | -                 | -                           | -                              | -                          | -                       | -                  | 360 097                    | 0.00%                       | 0.00%                                   |
| Financial Management Capacity Building Grant                                | 760 097                                      | 400 000             | 360 097                                 | -                 | -                           | -                              | -                          | -                       | -                  | 10 738                     | 0.00%                       | 85.42%                                  |
| LG Graduate Internship Grant  | 73 655                                       | 400 000             | 73 655                                  | -                 | -                           | 62 917                         | 7 083                      | -                       | -                  | (450 000)                  | 0.00%                       | 100.00%                                 |
| Maintenance and Construction of Transport Infrastructure                    | 450 000                                      | 450 000             | -                                       | -                 | -                           | 450 000                        | -                          | -                       | -                  | -                          | 0.00%                       | 0.00%                                   |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/PUU) | 4 000 000                                    | 4 000 000           | -                                       | -                 | 4 000 000                   | -                              | -                          | -                       | -                  | 4 000 000                  | 0.00%                       | 0.00%                                   |
| Integrated Transport Planning   | 600 000                                      | 600 000             | -                                       | -                 | 600 000                     | -                              | -                          | -                       | -                  | 600 000                    | 0.00%                       | 0.00%                                   |
| Cape Winelands District Grant   | 2 030 541                                    | 440 000             | 2 030 541                               | -                 | -                           | 1 017 318                      | 1 017 318                  | -                       | -                  | 1 013 223                  | 100.00%                     | 50.10%                                  |
| Safety Initiative Implementation-whole of society approach (WOSA)           | 440 000                                      | 440 000             | -                                       | -                 | -                           | -                              | -                          | -                       | -                  | -                          | 0.00%                       | 0.00%                                   |
| Cape Wineland District Tourism grant  | 100 000                                      | 100 000             | -                                       | -                 | -                           | -                              | -                          | -                       | -                  | -                          | 0.00%                       | 0.00%                                   |
| Blaauwklippen housing project   | 369 715                                      | 369 715             | 369 715                                 | -                 | -                           | -                              | -                          | -                       | -                  | 369 715                    | 0.00%                       | 0.00%                                   |
| Housing consumer education  | 68 010                                       | 68 010              | 68 010                                  | -                 | -                           | -                              | -                          | -                       | -                  | 68 010                     | 0.00%                       | 0.00%                                   |
| Khaya Lam Free Market Foundation  | 102 000                                      | 102 000             | 102 000                                 | -                 | -                           | -                              | -                          | -                       | -                  | 102 000                    | 0.00%                       | 0.00%                                   |
| Other sources   | 288 184                                      | 288 184             | 288 184                                 | -                 | -                           | -                              | -                          | -                       | -                  | 288 184                    | 0.00%                       | 0.00%                                   |
| Department of sport and recreational facilities                             | 67 669                                       | 67 669              | 67 669                                  | -                 | -                           | -                              | -                          | -                       | 67 669             | -                          | 100.00%                     | 0.00%                                   |
| National Lottery  | 307 361                                      | 307 361             | 307 361                                 | -                 | -                           | -                              | -                          | -                       | -                  | 307 361                    | 0.00%                       | 0.00%                                   |
| <b>Grand total (Conditional Grants)</b>                                     | <b>121 677 908</b>                           | <b>115 868 253</b>  | <b>5 709 655</b>                        | <b>19 449 132</b> | <b>100 948 926</b>          | <b>60 238 150</b>              | <b>18 520 761</b>          | <b>21 911 000</b>       | <b>67 669</b>      | <b>26 903 630</b>          | <b>56.54%</b>               | <b>49.55%</b>                           |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

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 | 2019/20         | Budget Year 2020/21 |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>RECEIPTS:</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 143 163         | 156 315             | 178 568         | 37 451         | 177 143       | 131 477       | 45 666       | 34.7%          | 178 568            |
| Operational Revenue:General Revenue:Equitable Share                               |     | 136 177         | 149 804             | 170 632         | 37 451         | 170 632       | 127 974       | 42 668       | 33.3%          | 170 632            |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 5 227           | 4 961               | 4 961           | -              | 4 961         | 2 340         | 2 621        | 112.0%         | 4 961              |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550           | 1 550               | 1 550           | -              | 1 550         | 1 163         | 387          | 33.3%          | 1 550              |
| Municipal Disaster Grant [Schedule 5B]  |     | 209             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | -               | -                   | 1 425           | -              | -             | -             | -            | -              | 1 425              |
| <b>Provincial Government:</b>   |     | 14 565          | 21 791              | 18 309          | -              | 19 837        | 16 480        | 3 357        | 20.4%          | 22 650             |
| Community Development Workers Operational Support Grant                           |     | 112             | 56                  | 56              | -              | -             | -             | -            | -              | -                  |
| Financial Management Capacity Building Grant                                      |     | 380             | 400                 | 400             | -              | -             | 16 480        | (16 480)     | -100.0%        | 22 650             |
| Human Settlements Development Grant   | 4   | -               | 7 570               | 7 570           | -              | 10 242        | -             | 10 242       | #DIV/0!        | -                  |
| Libraries, Archives and Museums   | 4   | 12 454          | 13 077              | 9 595           | -              | 9 595         | -             | 9 595        | #DIV/0!        | -                  |
| Local Government Support Grant  | 4   | 900             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LGSETA Bursary Fund   | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| WC Financial Management Support Grant   | 4   | 255             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LG Graduate Internship Grant  | 4   | 80              | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Maintenance and Construction of Transport Infrastructure                          | 4   | 384             | 450                 | 450             | -              | -             | -             | -            | -              | -                  |
|   | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Accreditation and Capacity Building Grant                               | 4   | -               | 238                 | 238             | -              | -             | -             | -            | -              | -                  |
| Waste Water Infrastructure - Maintenance  | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure - Maintenance   | 4   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>District Municipality:</b>   |     | 472             | 440                 | 440             | -              | -             | 330           | (330)        | -100.0%        | 440                |
| All Grants  |     | 472             | 440                 | 440             | -              | -             | 330           | (330)        | -100.0%        | 440                |
| <b>Other grant providers:</b>   |     | -               | -                   | 376             | -              | 4             | 731           | (727)        | -99.5%         | 2 204              |
| LG SETA Bursary Fund  |     | -               | -                   | 376             | -              | 4             | 731           | (727)        | -99.5%         | 1 828              |
| <b>Total Operating Transfers and Grants</b>                                       | 5   | 158 200         | 178 546             | 197 693         | 37 451         | 196 984       | 149 018       | 47 966       | 32.2%          | 203 862            |
| <b>Capital Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 49 683          | 63 690              | 58 065          | 21 911         | 58 906        | 28 693        | 30 213       | 105.3%         | 58 065             |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 11 797          | 16 200              | 12 000          | -              | 12 000        | 8 000         | 4 000        | 50.0%          | 12 000             |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 37 886          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Water Infrastructure Grant [Schedule 5B]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Integrated Urban Development Grant  |     | -               | 47 490              | 46 065          | 21 911         | 46 906        | 20 693        | 26 213       | 126.7%         | 46 065             |
| <b>Provincial Government:</b>   |     | 8 836           | 49 739              | 26 635          | -              | 15 691        | 19 100        | (3 410)      | -17.9%         | 26 800             |
| Human Settlements Development Grant   |     | 6 736           | 45 139              | 21 980          | -              | 11 036        | 19 059        | (8 023)      | -42.1%         | 26 745             |
| Libraries, Archives and Museums   |     | -               | -                   | 55              | -              | 55            | -             | 55           | #DIV/0!        | -                  |
| Regional Socio-Economic Project/violence through urban upgrading (RSEPN/PUU)      |     | 1 500           | 4 000               | 4 000           | -              | 4 000         | -             | 4 000        | #DIV/0!        | -                  |
| Integrated Transport Planning   |     | 600             | 600                 | 600             | -              | 600           | -             | 600          | #DIV/0!        | -                  |
| Road Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sports and Recreation   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| All Grants  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other grant providers:</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Departmental Agencies and Accounts  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Transfers and Grants</b>   | 5   | 58 519          | 113 429             | 84 700          | 21 911         | 74 597        | 47 794        | 26 803       | 56.1%          | 84 866             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>                                   | 5   | 216 719         | 291 975             | 282 393         | 59 362         | 271 581       | 196 812       | 74 769       | 38.0%          | 288 728            |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

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 | 2019/20         | Budget Year 2020/21 |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>EXPENDITURE</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>                              |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 18 761          | 156 315             | 178 568         | 3 233          | 31 783        | 20 829        | 10 954       | 52.6%          | 27 339             |
| Operational Revenue:General Revenue:Equitable Share                               |     | 11 696          | 149 804             | 170 632         | 2 811          | 27 885        | 15 621        | 12 264       | 78.5%          | 20 828             |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] |     | 5 117           | 4 961               | 4 961           | 369            | 2 477         | 3 721         | (1 244)      | -33.4%         | 4 961              |
| Infrastructure Skills Development Grant [Schedule 5B]                             |     | 191             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Local Government Financial Management Grant [Schedule 5B]                         |     | 1 550           | 1 550               | 1 550           | 53             | 1 421         | 775           | 646          | 83.4%          | 1 550              |
| Municipal Disaster Grant [Schedule 5B]  |     | 209             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Systems Improvement Grant   |     | (2)             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | -               | -                   | 1 425           | -              | -             | 712           | (712)        | -100.0%        | -                  |
| LGSETA Bursary Fund   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Provincial Government:</b>   |     | -               | 21 791              | 18 309          | 560            | 11 220        | 10 903        | 317          | 2.9%           | 22 663             |
| Community Development Workers Operational Support Grant                           |     | -               | 56                  | 56              | -              | -             | -             | -            | -              | -                  |
| Financial Management Capacity Building Grant                                      |     | -               | 400                 | 400             | -              | -             | 10 903        | (10 903)     | -100.0%        | 22 663             |
| Human Settlements Development Grant   |     | -               | 7 570               | 7 570           | -              | 5 124         | -             | 5 124        | #DIV/0!        | -                  |
| Libraries, Archives and Museums   |     | -               | 13 077              | 9 595           | 560            | 5 647         | -             | 5 647        | #DIV/0!        | -                  |
| Local Government Support Grant  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LGSETA Bursary Fund   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| WC Financial Management Support Grant   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LG Graduate Internship Grant  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Maintenance and Construction of Transport Infrastructure                          |     | -               | 450                 | 450             | -              | 450           | -             | 450          | #DIV/0!        | -                  |
| Cape Winelands District Grant   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Accreditation and Capacity Building Grant                               |     | -               | 238                 | 238             | -              | -             | -             | -            | -              | -                  |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)      |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Spatial Development Framework   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>District Municipality:</b>   |     | 472             | 440                 | 2 471           | 1 017          | 1 017         | 293           | 724          | 246.8%         | 440                |
| Safety Initiative Implementation-whole of society approach (WOSA)                 |     | 472             | 440                 | 440             | -              | -             | 293           | (293)        | -100.0%        | 440                |
| Cape Winelands Grant  |     | -               | -                   | 2 031           | 1 017          | 1 017         | -             | -            | -              | -                  |
| <b>Other grant providers:</b>   |     | -               | -                   | 2 204           | 658            | 658           | 441           | 217          | 49.2%          | 2 204              |
| DBSA  |     | -               | -                   | 1 828           | 658            | 658           | 75            | 582          | 773.6%         | 376                |
| LG SETA Bursary Fund  |     | -               | -                   | 376             | -              | -             | 366           | (366)        | -100.0%        | 1 828              |
| <b>Total operating expenditure of Transfers and Grants:</b>                       |     | 19 233          | 178 546             | 201 551         | 5 468          | 44 678        | 32 466        | 12 212       | 37.6%          | 52 646             |
| <b>Capital expenditure of Transfers and Grants</b>                                |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 62 049          | 63 690              | 58 065          | 15 754         | 33 192        | 38 221        | (5 029)      | -13.2%         | 58 065             |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]     |     | 15 163          | 16 200              | 12 000          | -              | 457           | 8 500         | (8 043)      | -94.6%         | 12 000             |
| Municipal Infrastructure Grant [Schedule 5B]                                      |     | 46 886          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Water Infrastructure Grant [Schedule 5B]                                |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Integrated Urban Development Grant  |     | -               | 47 490              | 46 065          | 15 754         | 32 735        | 29 721        | 3 014        | 10.1%          | 46 065             |
| <b>Provincial Government:</b>   |     | 65 676          | 49 739              | 26 800          | -              | 10 033        | 10 525        | (491)        | -4.7%          | 26 800             |
| Libraries, Archives and Museums   |     | -               | -                   | 55              | -              | 55            | 55            | (0)          | -0.6%          | 55                 |
| Human Settlements Development Grant   |     | 65 676          | 45 139              | 22 145          | -              | 9 979         | 10 470        | (491)        | -4.7%          | 26 745             |
| Integrated Transport Planning   |     | -               | 600                 | 600             | -              | -             | -             | -            | -              | -                  |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)      |     | -               | 4 000               | 4 000           | -              | -             | -             | -            | -              | -                  |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| All Grants  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other grant providers:</b>   |     | 151             | -                   | -               | -              | -             | -             | -            | -              | 249 598            |
| Departmental Agencies and Accounts  |     | 151             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>                          |     | 127 877         | 113 429             | 84 866          | 15 754         | 43 226        | 48 746        | (5 520)      | -11.3%         | 334 464            |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>                                  |     | 147 110         | 291 975             | 286 417         | 21 222         | 87 904        | 81 212        | 6 692        | 8.2%           | 387 110            |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

**Supporting Table SC7 (2) Monthly Budget Statement – Expenditure against approved roll overs**

**WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March**

| Description   | Ref | Budget Year 2020/21       |                |               |                |                |
|---|-----|---------------------------|----------------|---------------|----------------|----------------|
|   |     | Approved Rollover 2019/20 | Monthly actual | YearTD actual | YTD variance   | YTD variance % |
| <b>R thousands</b>  |     |                           |                |               |                |                |
| <b>EXPENDITURE</b>  |     |                           |                |               |                |                |
| <b>Operating expenditure of Approved Roll-overs</b>                           |     |                           |                |               |                |                |
| National Government:  |     | -                         | -              | -             | -              |                |
| Provincial Government:  |     | 2 311                     | 109            | 219           | (2 092)        | -90.5%         |
| Community Development Workers Operational Support Grant                       |     | 37                        | 1              | 12            | (25)           | -67.3%         |
| Financial Management Capacity Building Grant                                  |     | 360                       | -              | -             | (360)          | -100.0%        |
| Human Settlements Development Grant   |     |                           | -              | -             | -              |                |
| LG Graduate Internship Grant  |     | 74                        | 7              | 63            | (11)           | -14.6%         |
| Title Deeds Restoration Grant   |     | 1 840                     | 102            | 144           | (1 696)        | -92.2%         |
| District Municipality:  |     | 2 031                     | -              | -             | (2 031)        | -100.0%        |
| All Grants  |     | 2 031                     | -              | -             | (2 031)        | -100.0%        |
| Other grant providers:  |     | -                         | -              | -             | -              |                |
| Departmental Agencies and Accounts  |     | -                         | -              | -             | -              |                |
| Foreign Government and International Organisations                            |     | -                         | -              | -             | -              |                |
| Households  |     | -                         | -              | -             | -              |                |
| Non-profit Institutions   |     | -                         | -              | -             | -              |                |
| Private Enterprises   |     | -                         | -              | -             | -              |                |
| LG SETA Bursary Fund  |     | -                         | -              | -             | -              |                |
| Higher Educational Institutions   |     | -                         | -              | -             | -              |                |
| Parent Municipality / Entity  |     | -                         | -              | -             | -              |                |
| <b>Total operating expenditure of Approved Roll-overs</b>                     |     | <b>4 341</b>              | <b>109</b>     | <b>219</b>    | <b>(4 122)</b> | <b>-95.0%</b>  |
| <b>Capital expenditure of Approved Roll-overs</b>                             |     |                           |                |               |                |                |
| National Government:  |     | -                         | -              | -             | -              |                |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] |     | -                         | -              | -             | -              |                |
| Municipal Infrastructure Grant [Schedule 5B]                                  |     | -                         | -              | -             | -              |                |
| Municipal Water Infrastructure Grant [Schedule 5B]                            |     | -                         | -              | -             | -              |                |
| Municipal Disaster Relief Grant   |     | -                         | -              | -             | -              |                |
| Municipal Emergency Housing Grant   |     | -                         | -              | -             | -              |                |
| Integrated Urban Development Grant  |     | -                         | -              | -             | -              |                |
| Provincial Government:  |     | -                         | -              | -             | -              |                |
| Human Settlements Development Grant   |     | -                         | -              | -             | -              |                |
| Libraries, Archives and Museums   |     | -                         | -              | -             | -              |                |
| Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)  |     | -                         | -              | -             | -              |                |
| Integrated Transport Planning   |     | -                         | -              | -             | -              |                |
| District Municipality:  |     | -                         | -              | -             | -              |                |
| All Grants  |     | -                         | -              | -             | -              |                |
| Other grant providers:  |     | -                         | -              | -             | -              |                |
| Departmental Agencies and Accounts  |     | -                         | -              | -             | -              |                |
| Foreign Government and International Organisations                            |     | -                         | -              | -             | -              |                |
| <b>Total capital expenditure of Approved Roll-overs</b>                       |     | <b>-</b>                  | <b>-</b>       | <b>-</b>      | <b>-</b>       |                |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>                               |     | <b>4 341</b>              | <b>109</b>     | <b>219</b>    | <b>(4 122)</b> | <b>-95.0%</b>  |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

**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               | 339 270 102        | 314 234 925        | 234 935 594         | 251 573 121         | 7%         | 38 900 197        | 28 056 253        | -28%        |
| Bonus                                | 29 815 702         | 26 115 702         | 19 586 745          | 24 071 168          | 23%        | 21 000            | 82 447            | 293%        |
| Acting and Post Related Allowances   | 1 544 833          | 1 544 833          | 1 158 624           | 347 179             | -70%       | 63 251            | 35 719            | -44%        |
| Non Structured                       | 35 891 131         | 32 891 131         | 24 668 343          | 25 299 149          | 3%         | 2 498 290         | 2 455 238         | -2%         |
| Standby Allowance                    | 15 561 395         | 11 957 310         | 8 967 969           | 11 661 667          | 30%        | 2 498 290         | 1 001 433         | -60%        |
| Travel or Motor Vehicle              | 15 586 207         | 11 623 991         | 8 717 994           | 6 858 465           | -21%       | 1 498 290         | 755 948           | -50%        |
| Accommodation, Travel and Incidental | 410 871            | 410 871            | 308 178             | 9 596               | -97%       | 800               | -                 | -100%       |
| Bargaining Council                   | 241 838            | 241 838            | 181 413             | 254 209             | 40%        | 23 515            | 26 459            | 13%         |
| Cellular and Telephone               | 1 143 313          | 1 143 313          | 857 520             | 1 355 750           | 58%        | 132 555           | 156 479           | 18%         |
| Current Service Cost                 | 7 762 777          | 5 762 777          | 4 322 079           | 6 768 817           | 0%         | 857 102           | 1 482 380         | 73%         |
| Essential User                       | 732 117            | 664 531            | 498 402             | 543 389             | 9%         | 75 000            | 59 266            | -21%        |
| Entertainment                        | 128 048            | 128 048            | 96 039              | -                   | 0%         | -                 | -                 | 0%          |
| Fire Brigade                         | 2 864 717          | 2 864 717          | 2 148 534           | 1 964 158           | -9%        | 230 000           | 226 059           | -2%         |
| Group Life Insurance                 | 4 252 794          | 4 252 794          | 3 189 609           | 3 075 236           | -4%        | 300 000           | 376 029           | 25%         |
| Housing Benefits                     | 3 164 837          | 3 164 837          | 2 373 597           | 2 062 989           | -13%       | 245 000           | 229 224           | -6%         |
| Interest Cost                        | 22 368 457         | 13 368 457         | 10 026 342          | -                   | 0%         | -                 | -                 | 0%          |
| Leave Gratuity                       | -                  | -                  | -                   | -                   | 0%         | -                 | -                 | 0%          |
| Leave Pay                            | 2 246 376          | 2 246 376          | 1 684 800           | 2 142 418           | 27%        | 72 000            | 123 531           | 72%         |
| Long Term Service Awards             | 1 067 046          | 1 067 046          | 800 289             | 53 014              | -93%       | -                 | -                 | 0%          |
| Medical                              | 27 962 039         | 27 962 039         | 20 971 548          | 18 720 006          | -11%       | 2 498 290         | 2 143 668         | -14%        |
| Non-pensionable                      | 914 001            | 914 001            | 685 503             | 61 702              | -91%       | 7 000             | 7 178             | 3%          |
| Pension                              | 58 058 040         | 58 058 040         | 43 543 539          | 41 141 033          | -6%        | 4 498 290         | 4 356 320         | -3%         |
| Scarcity Allowance                   | 1 643 789          | 1 643 789          | 1 232 856           | 1 220 682           | -1%        | 130 000           | 138 130           | 6%          |
| Shift Additional Remuneration        | 2 026 274          | 2 026 274          | 1 519 713           | 3 316 292           | 118%       | 390 000           | 338 069           | -13%        |
| Structured                           | 1 580 462          | 1 580 462          | 1 185 345           | 1 612 127           | 36%        | 326 512           | 120 206           | -63%        |
| Unemployment Insurance               | 3 201 919          | 3 201 919          | 2 401 470           | 1 754 502           | -27%       | 250 142           | 197 054           | -21%        |
| <b>Totals</b>                        | <b>579 439 085</b> | <b>529 070 021</b> | <b>396 062 045</b>  | <b>405 866 670</b>  | <b>2%</b>  | <b>55 515 523</b> | <b>42 367 091</b> | <b>-24%</b> |



MONTHLY BUDGET STATEMENT FOR MARCH 2021

# 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          | Ref | 2019/20         | Budget Year 2020/21 |                 |                |                |                |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|----------------|----------------|--------------------|
|  |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands  |     | A               | B                   | C               |                |                |                |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b> |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                 |     | 12 108          | 13 710              | 13 710          | 1 016          | 9 078          | 10 282         | (1 204)        | -12%           | 13 710             |
| Pension and UIF Contributions                            |     | 559             | 848                 | 848             | -              | -              | 636            | (636)          | -100%          | 848                |
| Medical Aid Contributions                                |     | 215             | 92                  | 92              | -              | -              | 69             | (69)           | -100%          | 92                 |
| Motor Vehicle Allowance                                  |     | 4 331           | 4 947               | 4 947           | 367            | 3 264          | 3 710          | (447)          | -12%           | 4 947              |
| Cellphone Allowance                                      |     | 1 754           | 1 339               | 1 339           | 146            | 1 313          | 1 004          | 309            | 31%            | 1 339              |
| Housing Allowances                                       |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Other benefits and allowances                            |     | 155             | 197                 | 197             | 13             | 116            | 148            | (32)           | -22%           | 197                |
| <b>Sub Total - Councillors</b>                           |     | <b>19 121</b>   | <b>21 133</b>       | <b>21 133</b>   | <b>1 542</b>   | <b>13 770</b>  | <b>15 849</b>  | <b>(2 079)</b> | <b>-13%</b>    | <b>21 133</b>      |
| % increase   | 4   |                 | 10.5%               | 10.5%           |                |                |                |                |                | 10.5%              |
| <b>Senior Managers of the Municipality</b>               |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                 |     | 5 410           | 7 532               | 7 532           | 398            | 3 775          | 5 649          | (1 874)        | -33%           | 7 532              |
| Pension and UIF Contributions                            |     | 179             | 1 374               | 1 374           | -              | -              | 1 030          | (1 030)        | -100%          | 1 374              |
| Medical Aid Contributions                                |     | 24              | 235                 | 235             | -              | -              | 177            | (177)          | -100%          | 235                |
| Overtime   |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Performance Bonus  |     | 710             | 300                 | 300             | -              | 33             | 225            | (92)           | -85%           | 300                |
| Motor Vehicle Allowance                                  |     | 161             | 1 188               | 1 188           | -              | -              | 891            | (891)          | -100%          | 1 188              |
| Cellphone Allowance                                      |     | 51              | 132                 | 132             | -              | -              | 99             | (99)           | -100%          | 132                |
| Housing Allowances                                       |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Other benefits and allowances                            |     | 0               | 61                  | 61              | -              | 0              | 45             | (45)           | -100%          | 61                 |
| Payments in lieu of leave                                |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Long service awards                                      |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Post-retirement benefit obligations                      | 2   | 21 200          | -                   | -               | 745            | 6 769          | -              | 6 769          | #DIV/0!        | -                  |
| <b>Sub Total - Senior Managers of Municipality</b>       |     | <b>27 735</b>   | <b>10 822</b>       | <b>10 822</b>   | <b>1 143</b>   | <b>10 577</b>  | <b>8 117</b>   | <b>2 460</b>   | <b>30%</b>     | <b>10 822</b>      |
| % increase   | 4   |                 | -61.0%              | -61.0%          |                |                |                |                |                | -61.0%             |
| <b>Other Municipal Staff</b>                             |     |                 |                     |                 |                |                |                |                |                |                    |
| Basic Salaries and Wages                                 |     | 316 733         | 331 738             | 306 703         | 27 658         | 247 798        | 229 286        | 18 512         | 8%             | 306 703            |
| Pension and UIF Contributions                            |     | 51 074          | 59 886              | 59 886          | 5 291          | 42 896         | 44 915         | (2 019)        | -4%            | 59 886             |
| Medical Aid Contributions                                |     | 23 313          | 27 727              | 27 727          | 2 144          | 18 720         | 20 795         | (2 075)        | -10%           | 27 727             |
| Overtime   |     | 52 117          | 55 059              | 48 455          | 3 915          | 41 889         | 36 341         | 5 548          | 15%            | 48 455             |
| Performance Bonus  |     | -               | -                   | -               | -              | -              | -              | -              | -              | -                  |
| Motor Vehicle Allowance                                  |     | 9 133           | 14 398              | 10 436          | 756            | 6 858          | 7 827          | (968)          | -12%           | 10 436             |
| Cellphone Allowance                                      |     | 1 579           | 1 011               | 1 011           | 156            | 1 356          | 758            | 597            | 79%            | 1 011              |
| Housing Allowances                                       |     | 2 916           | 3 165               | 3 165           | 229            | 2 063          | 2 374          | (311)          | -13%           | 3 165              |
| Other benefits and allowances                            |     | 32 923          | 42 188              | 38 420          | 951            | 31 514         | 28 815         | 2 698          | 9%             | 38 420             |
| Payments in lieu of leave                                |     | (2)             | 2 246               | 2 246           | 124            | 2 142          | 1 685          | 458            | 27%            | 2 246              |
| Long service awards                                      |     | 6               | 72                  | 72              | -              | 53             | 54             | (1)            | -2%            | 72                 |
| Post-retirement benefit obligations                      | 2   | (21 622)        | 31 126              | 20 126          | -              | -              | 15 094         | (15 094)       | -100%          | 20 126             |
| <b>Sub Total - Other Municipal Staff</b>                 |     | <b>468 170</b>  | <b>568 617</b>      | <b>518 248</b>  | <b>41 224</b>  | <b>395 289</b> | <b>387 945</b> | <b>7 344</b>   | <b>2%</b>      | <b>518 248</b>     |
| % increase   | 4   |                 | 21.5%               | 10.7%           |                |                |                |                |                | 10.7%              |
| <b>Total Parent Municipality</b>                         |     | <b>515 026</b>  | <b>600 572</b>      | <b>550 203</b>  | <b>43 909</b>  | <b>419 637</b> | <b>411 911</b> | <b>7 726</b>   | <b>2%</b>      | <b>550 203</b>     |

MONTHLY BUDGET STATEMENT FOR MARCH 2021

12 Projections for the rest of the Financial Year

| Operating Revenue:                |                    |                   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|-----------------------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Directorates                      | July Actual        | August Actual     | September Actual   | October Actual     | November Actual    | December Actual    | January Actual     | February Actual    | March Actual       | April Budget       | May Budget         | June Budget        |
| Municipal Manager                 | 10 700 683         | -10 700 683       | -                  | -                  | -                  | -                  | -                  | -                  | -                  | 65 571             | 65 571             | 196 711            |
| Planning and Development          | 1 357 043          | 1 544 213         | 1 251 837          | 7 742 006          | 6 366 244          | 916 319            | 1 132 775          | 1 093 665          | 3 703 310          | 3 336 078          | 3 336 078          | 1 758 902          |
| Infrastructure Services           | 139 200 742        | 81 665 587        | 82 846 130         | 70 516 314         | 75 581 956         | 95 227 322         | 78 131 137         | 84 024 168         | 121 843 311        | 104 840 655        | 104 840 655        | 189 429 117        |
| Community and Protection Services | 256 215            | 1 333 190         | 1 291 041          | 39 584 660         | 4 055 397          | 1 508 991          | -1 383 566         | 2 404 129          | 47 757 523         | 14 688 105         | 15 103 375         | 43 309 902         |
| Corporate Services                | -5 696 279         | 6 342 970         | 359 177            | 392 406            | 342 898            | 370 214            | 265 583            | 564 102            | 369 795            | 546 840            | 546 840            | 1 187 082          |
| Financial Services                | 138 830 482        | 13 404 766        | 29 334 590         | 29 776 511         | 27 222 518         | 50 728 096         | 30 033 341         | 30 826 946         | 42 960 071         | 40 966 267         | 40 966 267         | 15 845 352         |
| <b>Grand Total</b>                | <b>284 648 896</b> | <b>93 590 043</b> | <b>115 082 773</b> | <b>148 011 897</b> | <b>113 569 013</b> | <b>148 750 941</b> | <b>108 179 269</b> | <b>118 913 012</b> | <b>216 634 009</b> | <b>164 443 516</b> | <b>164 858 786</b> | <b>251 727 066</b> |

| Operating Expenditure             |                   |                    |                    |                    |                    |                    |                   |                    |                    |                    |                    |                    |
|-----------------------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Directorates                      | July Actual       | August Actual      | September Actual   | October Actual     | November Actual    | December Actual    | January Actual    | February Actual    | March Actual       | April Budget       | May Budget         | June Budget        |
| Municipal Manager                 | 1 196 888         | 1 333 404          | 2 552 322          | 1 754 967          | 3 167 285          | 2 917 324          | 3 205 179         | 3 084 075          | 1 849 979          | 3 811 402          | 3 811 402          | 16 127 299         |
| Planning And Development          | 7 016 451         | 9 046 396          | 4 745 896          | 6 203 460          | 7 264 263          | 5 016 035          | 5 287 707         | 5 515 183          | 4 555 727          | 8 614 466          | 8 430 966          | 25 189 573         |
| Infrastructure Services           | 16 279 351        | 69 137 393         | 77 876 279         | 71 411 508         | 71 018 606         | 68 592 074         | 42 573 558        | 61 927 640         | 82 576 770         | 84 387 909         | 84 827 018         | 325 532 264        |
| Community And Protection Services | 12 932 125        | 17 772 403         | 20 084 587         | 20 863 856         | 26 391 182         | 25 392 557         | 20 760 430        | 23 169 740         | 21 667 266         | 28 131 533         | 28 131 958         | 112 417 800        |
| Corporate Services                | 8 478 592         | 13 667 366         | 8 194 113          | 13 124 153         | 13 153 725         | 10 238 939         | 8 979 831         | 11 202 106         | 8 375 623          | 14 702 496         | 14 702 496         | 55 352 837         |
| Financial Services                | 4 530 675         | 7 287 143          | 7 544 331          | 7 599 124          | 9 691 904          | 7 155 934          | 7 358 427         | 8 087 574          | 8 045 728          | 7 697 384          | 8 314 734          | 8 545 540          |
| <b>Grand Total</b>                | <b>50 434 053</b> | <b>118 244 105</b> | <b>120 987 528</b> | <b>120 977 047</b> | <b>130 686 965</b> | <b>119 312 864</b> | <b>88 165 131</b> | <b>112 986 319</b> | <b>127 071 093</b> | <b>147 345 190</b> | <b>148 218 574</b> | <b>543 165 314</b> |

| Capital Expenditure               |                |                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                    |
|-----------------------------------|----------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Directorates                      | July Actual    | August Actual    | September Actual  | October Actual    | November Actual   | December Actual   | January Actual    | February Actual   | March Actual      | April Budget      | May Budget        | June Budget        |
| Municipal Manager                 | 1 200          | -                | 7 685             | 6 519             | -                 | 977               | -                 | 4 361             | 1 722             | 9 500             | -                 | 8 036              |
| Planning And Development          | 1 659          | -                | 314 463           | 2 386             | 214 719           | 219 112           | 105 840           | 572 278           | 104 157           | 3 681 468         | 3 168 668         | 9 703 329          |
| Community And Protection Services | 38 217         | 163 017          | 1 919 005         | 2 101 970         | 3 201 163         | 2 018 459         | 1 996 404         | 2 624 520         | 1 245 861         | 7 120 665         | 6 136 673         | 15 731 774         |
| Infrastructure Services           | 92 632         | 2 109 838        | 8 883 193         | 29 852 340        | 14 698 732        | 19 028 026        | 14 565 790        | 16 672 802        | 23 975 550        | 49 785 301        | 54 046 282        | 83 782 531         |
| Corporate Services                | -              | 1 973 913        | 48 140 524        | 4 104 967         | 2 742 959         | 1 228 848         | 84 016            | 1 661 604         | 852 784           | 6 641 816         | 6 398 154         | -134 449           |
| Financial Services                | 3 717          | -                | -                 | 98 676            | 4 725             | 3 379             | 2 800             | 33 266            | 1 720             | -                 | 150 000           | 551 717            |
| <b>Grand Total</b>                | <b>137 424</b> | <b>4 246 768</b> | <b>59 264 870</b> | <b>36 166 878</b> | <b>20 862 298</b> | <b>22 498 801</b> | <b>16 754 850</b> | <b>21 568 832</b> | <b>26 161 814</b> | <b>67 238 750</b> | <b>69 899 777</b> | <b>109 642 937</b> |