



STELLENBOSCH

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MONTHLY BUDGET MONITORING REPORT

SEPTEMBER 2021



QUALITY CERTIFICATE

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

Name: **Geraldine Mettler**

Municipal Manager of Stellenbosch Municipality- WC024

Signature _____

A handwritten signature in black ink, appearing to read 'G. Mettler', is written over a horizontal line.

Date: 14 October 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 2021/22 budget progress / implementation

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

Detail	Capital Expenditure	Operating Expenditure	Operating Revenue (excluding capital transfers and contributions)
Original Budget	406 053 915	2 017 490 424	2 020 050 868
Adjustment Budget	471 680 164	2 017 490 424	2 020 050 868
Plan to Date (SDBIP)	99 746 922	289 507 080	497 724 088
Actual	23 614 592	331 863 525	539 225 710
Variance to SDBIP	(76 132 330)	42 356 445	41 501 622
Year to date % Variance to SDBIP	-76.33%	14.63%	8.34%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

Monthly Budget Statements

Table C1: Monthly Budget Statement Summary

WC024 Stellenbosch - Table C1 Monthly Budget Statement Summary - M03 September

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	394 484	423 633	423 633	28 984	159 720	109 468	50 252	46%	423 633
Service charges	933 434	1 156 097	1 156 097	105 485	296 287	260 603	35 684	14%	1 156 097
Investment revenue	19 515	13 200	13 200	1 318	2 881	6 966	(4 084)	-59%	13 200
Transfers and subsidies	194 790	204 313	204 313	573	66 583	69 387	(2 803)	-4%	204 313
Other own revenue	172 662	222 808	222 808	4 807	13 755	51 301	(37 546)	-73%	222 808
Total Revenue (excluding capital transfers and contributions)	1 714 885	2 020 051	2 020 051	141 167	539 226	497 724	41 502	8%	2 020 051
Employee costs	558 718	607 458	607 458	49 153	126 612	124 377	2 235	2%	607 458
Remuneration of Councillors	18 411	21 978	21 978	1 541	4 623	5 541	(918)	-17%	21 978
Depreciation & asset impairment	189 752	211 541	211 541	-	-	-	-	-	211 541
Finance charges	37 635	43 842	43 842	-	-	-	-	-	43 842
Materials and bulk purchases	488 853	577 332	577 155	68 785	134 667	99 347	35 320	36%	577 155
Transfers and subsidies	11 010	13 600	13 606	7 358	10 929	3 279	7 650	233%	13 606
Other expenditure	506 387	541 739	541 910	24 163	55 033	56 964	(1 931)	-3%	541 910
Total Expenditure	1 810 765	2 017 490	2 017 490	151 000	331 864	289 507	42 356	15%	2 017 490
Surplus/(Deficit)	(95 879)	2 560	2 560	(9 833)	207 362	208 217	(855)	-0%	2 560
Transfers and subsidies - capital (monetary allocations)	69 847	105 554	109 594	-	803	20 888	(20 086)	-96%	109 594
Contributions & Contributed assets	13 798	-	-	53	2 360	-	2 360	#DIV/0!	-
Surplus/(Deficit) after capital transfers & contributions	(12 234)	108 114	112 155	(9 780)	210 525	229 105	(18 580)	-8%	112 155
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(12 234)	108 114	112 155	(9 780)	210 525	229 105	(18 580)	-8%	112 155
Capital expenditure & funds sources									
Capital expenditure	392 412	406 054	471 680	19 779	23 615	100 009	(76 395)	-76%	471 680
Capital transfers recognised	10 933	105 554	109 594	5 550	6 353	24 616	(18 264)	-74%	109 594
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	141 384	144 000	152 862	6 997	7 044	34 830	(27 786)	-80%	152 862
Internally generated funds	237 901	156 500	209 224	7 232	10 218	40 563	(30 345)	-75%	209 224
Total sources of capital funds	390 219	406 054	471 680	19 779	23 615	100 009	(76 395)	-76%	471 680
Financial position									
Total current assets	1 249 355	1 017 900	956 481	-	135 679	-	-	-	956 481
Total non current assets	5 882 750	5 865 071	5 930 697	-	23 615	-	-	-	5 930 697
Total current liabilities	1 036 340	878 732	878 899	-	(22 285)	-	-	-	878 899
Total non current liabilities	679 818	804 086	804 086	-	334 733	-	-	-	804 086
Community wealth/Equity	5 428 180	5 200 152	5 204 193	-	(363 679)	-	-	-	5 204 193
Cash flows									
Net cash from (used) operating	(2 471 251)	305 862	305 862	(177 269)	(657 012)	116 525	773 537	664%	305 862
Net cash from (used) investing	-	-	(471 680)	-	-	-	-	-	-
Net cash from (used) financing	-	-	144 000	-	-	-	-	-	-
Cash/cash equivalents at the month/year end	(2 056 180)	721 104	397 464	-	(657 012)	535 807	1 192 820	223%	305 862
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	95 509	45 077	6 838	194 097	-	-	-	-	341 522
Creditors Age Analysis									
Total Creditors	35 438	-	-	-	-	-	-	-	35 438

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		500 318	513 180	513 180	31 588	190 429	142 188	48 240	34%	513 180
Executive and council		567	1 061	1 061	13	40	217	(177)	-82%	1 061
Finance and administration		499 751	512 119	512 119	31 575	190 389	141 971	48 418	34%	512 119
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		156 035	203 081	204 521	2 316	7 701	45 942	(38 241)	-83%	204 521
Community and social services		14 163	15 436	15 436	145	2 358	1 949	409	21%	15 436
Sport and recreation		3 190	1 658	1 658	1	1	251	(250)	-100%	1 658
Public safety		127 462	171 533	171 533	1 579	3 383	41 754	(38 371)	-92%	171 533
Housing		11 220	14 455	15 895	591	1 959	1 989	(29)	-1%	15 895
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		54 471	121 921	124 521	824	3 183	28 401	(25 218)	-89%	124 521
Planning and development		25 149	115 023	117 623	512	1 972	28 297	(26 326)	-93%	117 623
Road transport		28 464	5 911	5 911	281	1 164	2	1 162	48811%	5 911
Environmental protection		858	987	987	30	47	101	(54)	-53%	987
<i>Trading services</i>		1 087 498	1 287 310	1 287 310	106 484	341 049	302 054	38 995	13%	1 287 310
Energy sources		674 806	842 934	842 934	82 381	226 457	197 856	28 600	14%	842 934
Water management		155 977	172 558	172 558	9 975	27 876	33 166	(5 290)	-16%	172 558
Waste water management		150 252	150 230	150 230	8 159	44 595	37 177	7 418	20%	150 230
Waste management		106 463	121 589	121 589	5 969	42 121	33 854	8 267	24%	121 589
<i>Other</i>	4	209	112	112	9	27	28	(0)	0%	112
Total Revenue - Functional	2	1 798 531	2 125 605	2 129 645	141 220	542 389	518 613	23 776	5%	2 129 645
Expenditure - Functional										
<i>Governance and administration</i>		294 971	344 570	344 570	18 742	64 306	66 657	(2 351)	-4%	344 570
Executive and council		49 546	55 384	55 384	3 697	10 424	10 409	15	0%	55 384
Finance and administration		233 815	275 761	275 761	14 423	52 428	55 003	(2 575)	-5%	275 761
Internal audit		11 610	13 425	13 425	621	1 453	1 245	209	17%	13 425
<i>Community and public safety</i>		395 287	367 326	367 556	19 567	50 295	47 226	3 069	6%	367 556
Community and social services		35 935	43 177	43 307	2 251	9 034	5 237	3 797	73%	43 307
Sport and recreation		48 913	53 696	53 560	3 099	7 177	4 570	2 607	57%	53 560
Public safety		276 350	236 448	236 448	11 992	28 987	31 705	(2 718)	-9%	236 448
Housing		34 089	34 003	34 240	2 226	5 097	5 714	(617)	-11%	34 240
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		185 722	236 611	236 380	15 739	30 024	28 641	1 383	5%	236 380
Planning and development		73 620	105 250	105 019	11 657	19 782	18 469	1 313	7%	105 019
Road transport		94 131	99 836	99 836	2 682	7 350	7 391	(41)	-1%	99 836
Environmental protection		17 971	31 526	31 526	1 401	2 893	2 781	111	4%	31 526
<i>Trading services</i>		934 685	1 068 933	1 068 933	96 952	187 239	146 983	40 256	27%	1 068 933
Energy sources		524 625	610 888	612 007	70 702	140 775	101 677	39 099	38%	612 007
Water management		132 484	127 577	127 177	4 466	9 627	13 668	(4 041)	-30%	127 177
Waste water management		160 856	182 682	182 082	7 707	18 230	16 493	1 737	11%	182 082
Waste management		116 721	147 785	147 666	14 077	18 606	15 146	3 460	23%	147 666
<i>Other</i>		100	50	50	-	-	-	-	-	50
Total Expenditure - Functional	3	1 810 765	2 017 490	2 017 490	151 000	331 864	289 507	42 356	15%	2 017 490
Surplus/ (Deficit) for the year		(12 234)	108 114	112 155	(9 780)	210 525	229 105	(18 580)	-8%	112 155

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 SEPTEMBER 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) - M03

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		22 898	30 454	34 494	1 129	4 364	5 274	(910)	-17.3%	34 494
Vote 3 - INFRASTRUCTURE SERVICES		1 120 795	1 394 599	1 394 599	106 620	341 951	327 632	14 319	4.4%	1 394 599
Vote 4 - COMMUNITY AND PROTECTION SERVICES		145 285	190 526	190 526	2 012	6 216	44 054	(37 839)	-85.9%	190 526
Vote 5 - CORPORATE SERVICES		6 186	6 339	6 339	331	1 101	1 467	(366)	-25.0%	6 339
Vote 6 - FINANCIAL SERVICES		492 034	503 686	503 686	31 128	188 758	140 185	48 572	34.6%	503 686
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 787 198	2 125 605	2 129 645	141 220	542 389	518 613	23 776	4.6%	2 129 645
Expenditure by Vote										
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER	1	31 400	39 989	39 989	2 367	5 775	5 782	(8)	-0.1%	39 989
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		81 249	100 875	100 875	12 028	20 557	17 009	3 548	20.9%	100 875
Vote 3 - INFRASTRUCTURE SERVICES		1 042 938	1 188 821	1 188 821	99 719	194 469	158 222	36 247	22.9%	1 188 821
Vote 4 - COMMUNITY AND PROTECTION SERVICES		386 385	374 481	374 481	19 707	50 876	45 784	5 093	11.1%	374 481
Vote 5 - CORPORATE SERVICES		158 403	198 283	198 283	8 432	34 306	41 476	(7 170)	-17.3%	198 283
Vote 6 - FINANCIAL SERVICES		110 063	115 042	115 042	8 748	25 881	21 234	4 646	21.9%	115 042
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 810 438	2 017 490	2 017 490	151 000	331 864	289 507	42 356	14.6%	2 017 490
Surplus/ (Deficit) for the year	2	(23 240)	108 114	112 155	(9 780)	210 525	229 105	(18 580)	-8.1%	112 155

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

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		394 484	423 633	423 633	28 984	159 720	109 468	50 252	46%	423 633
Service charges - electricity revenue		633 220	787 275	787 275	82 241	211 991	184 235	27 756	15%	787 275
Service charges - water revenue		134 426	166 400	166 400	9 336	25 914	32 370	(6 456)	-20%	166 400
Service charges - sanitation revenue		92 639	114 485	114 485	8 054	29 963	23 135	6 828	30%	114 485
Service charges - refuse revenue		73 150	87 936	87 936	5 854	28 419	20 864	7 556	36%	87 936
Rental of facilities and equipment		11 005	11 175	11 175	759	2 444	2 518	(74)	-3%	11 175
Interest earned - external investments		19 515	13 200	13 200	1 318	2 881	6 966	(4 084)	-59%	13 200
Interest earned - outstanding debtors		10 637	14 034	14 034	960	2 754	2 504	250	10%	14 034
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		108 943	147 425	147 425	526	1 053	36 836	(35 784)	-97%	147 425
Licences and permits		6 810	5 778	5 778	1 049	1 998	515	1 483	288%	5 778
Agency services		3 248	3 077	3 077	259	700	285	415	146%	3 077
Transfers and subsidies		194 790	204 313	204 313	573	66 583	69 387	(2 803)	-4%	204 313
Other revenue		30 601	41 319	41 319	1 254	4 767	8 642	(3 875)	-45%	41 319
Gains		1 418	-	-	-	38	-	38	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		1 714 885	2 020 051	2 020 051	141 167	539 226	497 724	41 502	8%	2 020 051
Expenditure By Type										
Employee related costs		558 718	607 458	607 458	49 153	126 612	124 377	2 235	2%	607 458
Remuneration of councillors		18 411	21 978	21 978	1 541	4 623	5 541	(918)	-17%	21 978
Debt impairment		108 782	103 900	103 900	191	191	1 145	(953)	-83%	103 900
Depreciation & asset impairment		189 752	211 541	211 541	-	-	-	-	-	211 541
Finance charges		37 635	43 842	43 842	-	-	-	-	-	43 842
Bulk purchases - electricity		453 758	507 699	507 699	65 286	129 255	92 309	36 946	40%	507 699
Inventory consumed		35 095	69 632	69 455	3 499	5 412	7 038	(1 626)	-23%	69 455
Contracted services		228 441	277 481	277 188	15 663	21 873	25 840	(3 967)	-15%	277 188
Transfers and subsidies		11 010	13 600	13 606	7 358	10 929	3 279	7 650	233%	13 606
Other expenditure		168 553	160 358	160 822	8 309	32 965	29 979	2 986	10%	160 822
Losses		610	-	-	-	4	-	4	#DIV/0!	-
Total Expenditure		1 810 765	2 017 490	2 017 490	151 000	331 864	289 507	42 356	15%	2 017 490
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(95 879)	2 560	2 560	(9 833)	207 362	208 217	(855)	(0)	2 560
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		69 847	105 554	109 594	-	803	20 888	(20 086)	(0)	109 594
Transfers and subsidies - capital (in-kind - all)		13 658	-	-	53	2 360	-	2 360	#DIV/0!	-
		141	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(12 234)	108 114	112 155	(9 780)	210 525	229 105			112 155
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(12 234)	108 114	112 155	(9 780)	210 525	229 105			112 155
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(12 234)	108 114	112 155	(9 780)	210 525	229 105			112 155
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(12 234)	108 114	112 155	(9 780)	210 525	229 105			112 155

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 on 30 September 2021. It should be noted that the figures relate to billed revenue and not cash collected.

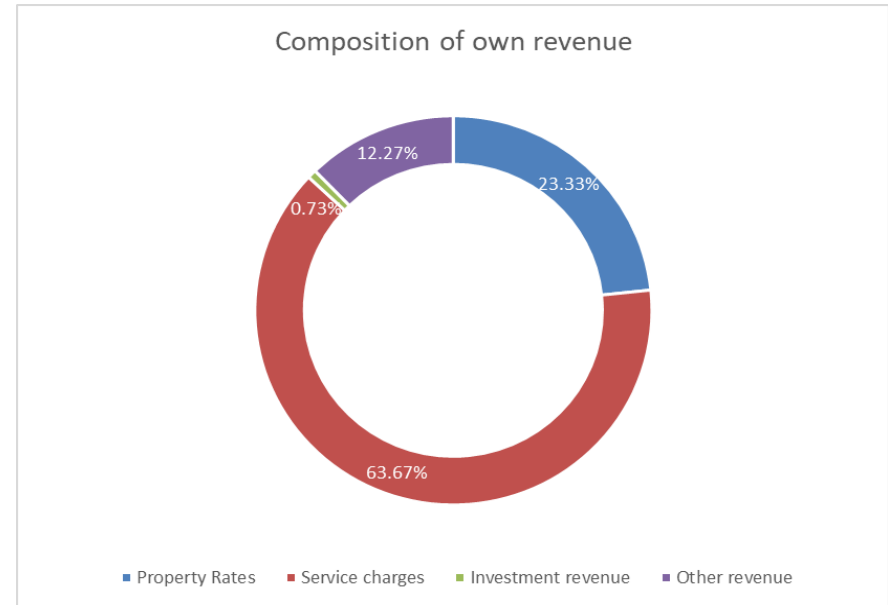
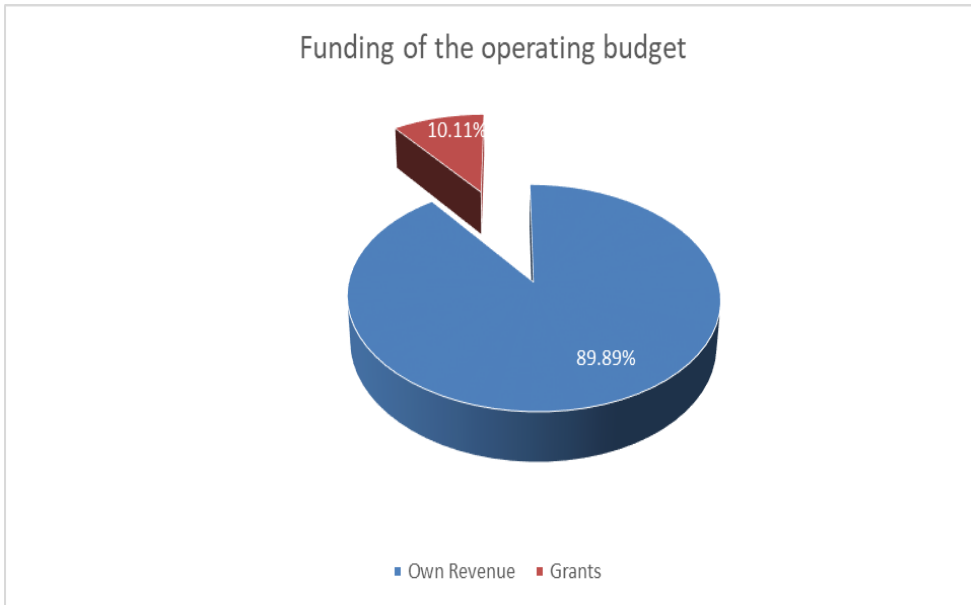
Operating Revenue by Source:

Description	Original Budget	Adjustment Budget	YTD budget	YTD actual	YTD variance	YTD variance %	Monthly budget	Monthly actual	MTD variance	MTD variance %
Revenue by Source										
Property rates	423 632 548	423 632 548	109 468 234	159 719 825	50 251 591	46%	33 568 870	28 983 853	(4 585 017)	-14%
Service charges - electricity revenue	787 275 170	787 275 170	184 234 565	211 990 972	27 756 407	15%	63 362 805	82 241 327	18 878 522	30%
Service charges - water revenue	166 399 723	166 399 723	32 369 573	25 913 544	(6 456 029)	-20%	10 400 459	9 336 024	(1 064 435)	-10%
Service charges - sanitation revenue	114 485 332	114 485 332	23 134 609	29 962 762	6 828 153	30%	5 542 087	8 053 966	2 511 879	45%
Service charges - refuse revenue	87 936 447	87 936 447	20 863 815	28 419 373	7 555 558	36%	3 892 021	5 853 636	1 961 615	50%
Rental of facilities and equipment	11 174 739	11 174 739	2 517 980	2 444 454	(73 526)	-3%	935 413	758 737	(176 676)	-19%
Interest earned - external investments	13 200 000	13 200 000	6 965 537	2 881 180	(4 084 357)	-59%	2 254 794	1 317 713	(937 081)	-42%
Interest earned - outstanding debtors	14 034 400	14 034 400	2 504 283	2 754 177	249 894	10%	1 033 652	959 909	(73 743)	-7%
Fines, penalties and forfeits	147 425 010	147 425 010	36 836 470	1 052 661	(35 783 809)	-97%	12 278 690	526 187	(11 752 503)	-96%
Licences and permits	5 778 049	5 778 049	514 984	1 998 114	1 483 130	288%	481 180	1 049 257	568 077	118%
Agency services	3 077 493	3 077 493	284 973	700 383	415 410	146%	284 973	259 148	(25 825)	(0)
Transfers and subsidies	204 313 279	204 313 279	69 386 752	66 583 363	(2 803 389)	-4%	2 333 981	572 965	(1 761 016)	-75%
Other revenue	41 318 678	41 318 678	8 642 313	4 767 002	(3 875 311)	-45%	2 548 788	1 254 067	(1 294 721)	-51%
Gains on disposal of PPE	-	-	-	37 900	37 900	100%	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	2 020 050 868	2 020 050 868	497 724 088	539 225 710	41 501 622	8%	138 917 713	141 166 788	2 249 075	2%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 63.67% per cent of the R2 020 050 868 billion own revenue budget.



Operating Revenue Variance Report

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

Revenue by Source

3.1 Property Rates and Service charges - refuse

Property rates and service charges refuse are billed monthly. However, some consumers applied to have their property rates and service charges billed annually. This has resulted in an over performance when compared to the year-to-date budget projections as the annual applications did not form part of the monthly budgeted revenue projections.

3.2 Service charges - electricity revenue

The municipality has billed R27 756 407 more electricity than initially anticipated. The largest over performance was noted for electricity sales relating to the time of use tariffs (R27 651 013). On average the municipality has billed R11 970 066 more per month, on this category of usage, than for the same period of the prior financial year. This is as a result of the impact the lock-down regulations had on the local economy and the related consumption. When considering the increasing trend over the winter months, the relaxing of the lock-down levels as well as the historical consumption, it is probable that the municipality will exceed its amended budget for the time of use tariff by R17 326 933. An increase for this category of usage is recommended to be considered during the Mid-year adjustment budget process.

3.3 Service charges - water revenue

The municipality has billed R6 456 029 less water than initially anticipated. Water usage fluctuates according to seasonal trends and an increase in consumption is expected during the summer season. The largest under performances were noted for the water sales relating to conventional users (R6 609 099). On average the municipality has billed R2 275 250 less per month, on this category of usage, than for the same period of the prior financial year. The water revenue will be closely monitored to inform amendments needed during the Mid-year adjustment budget process.

3.4 Service charges - sanitation revenue

The municipality has billed R6 828 153 more sanitation than initially anticipated. The largest over performances were noted for pump/removal of wastewater (R1 594 522) and sanitation charges (R2 909 953). On average the municipality has billed R398 630 and R194 561 more per month, on these categories of usage, than for the same period of the prior financial year. The sanitation revenue will be closely monitored to inform amendments needed during the Mid-year adjustment budget process.

3.5 Interest earned – external investments

An under performance was noted for interest earned – external investments to the amount of R4 084 357. The variance is mainly due to the Covid- 19 pandemic which resulted in the prime interest rate being reduced. This reduction has resulted in a significant decrease in our call accounts and primary bank account interest rates. Furthermore, we have received lower rates on offer from investing institutions than the previous financial years and a decline in the availability of capital investment further negatively impacts this line item. Cognisance will be taken of the above during the Mid-year adjustment budget process.

3.6 Fines, penalties, and forfeits

An underperformance was noted to the amount of R35 783 809. The recognition of traffic fines in terms of iGRAP 1 will be done monthly, including the journal processed on the financial system. The lack of processing is due to capacity constraints experienced and the appointment of staff will be expedited. It should be noted that the budget projections will be re-assessed during the Mid-year adjustment budget process as the past three financial years yielded an average income of R100 294 857.

3.7 Licences and permits

An over performance is noted for licences and permits to the amount of R1 483 130. The over performance is due to more licences and permit renewals as well as accompanying applications being received than initially anticipated.

3.8 Agency services

An over performance is noted for agency services to the amount of R415 410. The over performance is due to no revenue being anticipated for the agency service (vehicle registrations) for the first two months of this financial year.

3.9 Other revenue

An under performance is noted for other revenue to the amount of R3 875 311. The underperformance is largely due to no revenue being recognised in respect of parking fees which accounts for R3 218 751 of the negative variance. Capacity constraints are being experienced by the relevant section and are being attended to. An interim arrangement has been made and an improvement will be noted during the next reporting period.

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

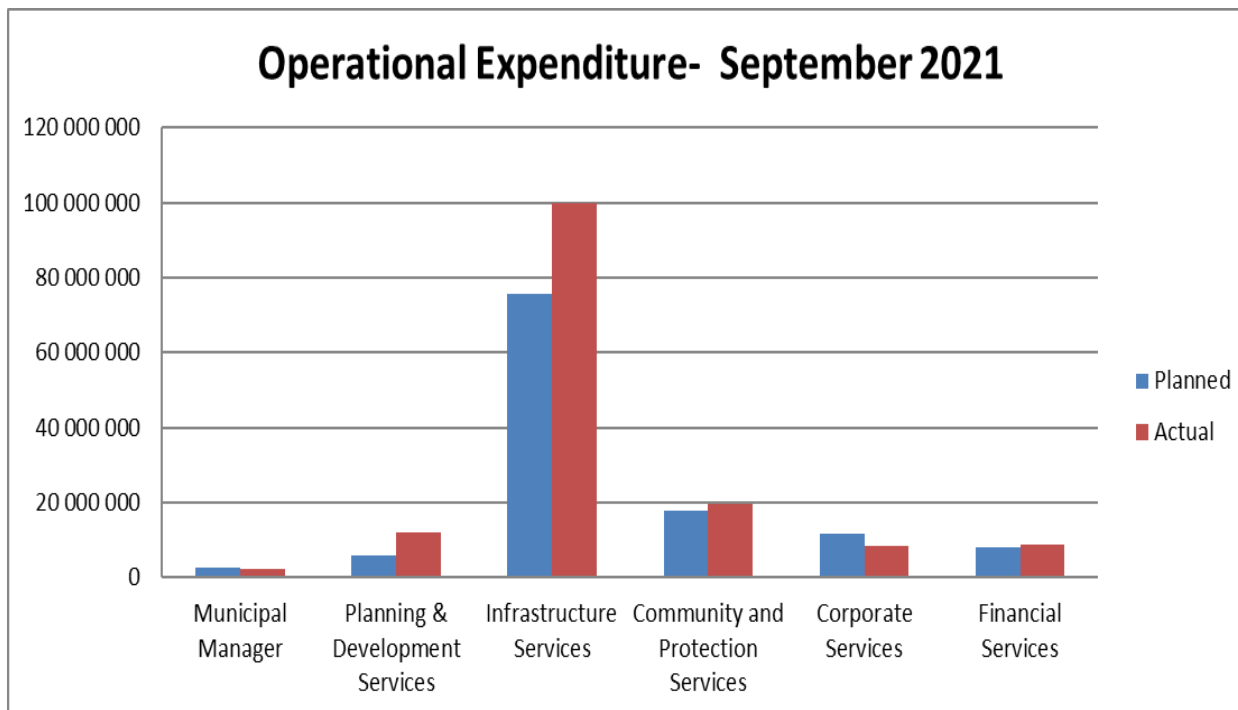
4. Operating Expenditure

The following table shows the actual operating expenditure for each Directorate against the planned in the SDBIP as of 30 September 2021.

Operating Expenditure (Per Directorate):

Directorate	Original Budget	Adjusted Budget	Year To Date		September 2021		September Variance (Actual - Plan)	Variance %
			Planned	Actuals	Planned	Actuals		
Municipal Manager	39 988 671	39 988 671	5 782 412	5 774 865	2 445 095	2 367 157	(77 938)	-3%
Planning & Development Services	100 874 841	100 874 841	17 008 847	20 556 820	5 749 469	12 027 661	6 278 192	109%
Infrastructure Services	1 188 821 416	1 188 821 416	158 221 502	194 468 912	75 576 459	99 719 222	24 142 763	32%
Community and Protection Services	374 481 006	374 481 006	45 783 755	50 876 434	17 805 245	19 706 588	1 901 343	11%
Corporate Services	198 282 948	198 282 948	41 476 073	34 305 960	11 469 831	8 431 738	(3 038 093)	-26%
Financial Services	115 041 542	115 041 542	21 234 491	25 880 534	8 172 498	8 747 592	575 094	7%
TOTALS	2 017 490 424	2 017 490 424	289 507 080	331 863 525	121 218 597	150 999 958	29 781 361	25%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021



Operating Expenditure Variance Report

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

4.1 Planning and Development Services

The Planning and Development Services directorate planned to spend R17 008 847 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R20 556 820 which resulted in an overspending of R3 547 973. The item that attributed to the overspending is as follows:

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

The user department planned to spend R488 449 of the adjusted budget. The year- to- date actual expenditure incurred amounted to R5 861 393. The user department indicated that all payments, in respect of the adjustment budget, R5 861 393, have been concluded. The budget projections will be amended during the Mid-year adjustment budget process.

4.2 Infrastructure Services

The Infrastructure Services directorate planned to spend R158 221 502 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R194 468 912 which resulted in an overspending of R36 247 410. The item that attributed to the overspending is as follows:

4.2.1 Bulk Purchases: Electricity: ESKOM

The user department planned to spend R92 308 992 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R129 255 367. This line item will be closely monitored as the increase in consumption, as alluded to on page 12, has a concomitant effect on the purchase of electricity. If the increasing trend in consumption continues, the budget will be re-assessed during the Mid-year adjustment budget process.

4.3 Community and Protection Services

The Community and Protection Services directorate planned to spend R45 783 755 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R50 876 434 which resulted in an overspending of R5 092 679. The items that attributed to the under spending are as follows:

4.3.1 Transfers and Subsidies: Operational: Monetary Allocations: Non-profit institutions: Sport Councils

The user department planned to spend R1 250 001 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R3 734 731. The user department indicated that all annual payments, in respect of the adjustment budget, R5 000 000, have been concluded. The remaining budget will be utilised to cover the monthly claims of the remaining beneficiary. The budget projections will be amended during the Mid-year adjustment budget process.

4.3.2 Inventory Consumed: Materials and Supplies

The user department planned to spend R207 730 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R433 832. The user department indicated that the expenditure is dependent on incidents which require disaster management interventions. Considering the historical consumption, the adjusted budget amount of R2 670 005, is deemed sufficient.

4.3.3 Operational Cost: Uniform and Protective Clothing

The user department planned to spend R1 368 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R415 004. The user department indicated that the variance is due to the purchasing of uniforms required for the newly appointed parking marshals. A budget increase will be requested during the Mid-year adjustment budget process.

4.3.4 Contracted Services: Contractors: Maintenance of Buildings and Facilities

The user department planned to spend zero of the adjusted budget. The year-to-date actual expenditure incurred amounted to R137 562. The user department indicated that the relaxed lockdown levels resulted in the immediate opening of all sport facilities. The latter resulted in more repairs and maintenance being conducted than initially anticipated for the first quarter of the current financial year.

4.4 Corporate Services

The Corporate Services directorate planned to spend R41 476 073 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R34 305 960 which resulted in an under spending of R7 170 113. The items that attributed to the under spending are as follows:

4.3.1 Operating Leases: Investment Properties

The user department planned to spend R3 357 910 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R2 616 957. The user department indicated that one of the lease contracts have been cancelled. The budget will be reduced during the Mid-year adjustment budget process.

4.3.2 Operational Cost: External Computer Service: Software Licences

The user department planned to spend R12 094 225 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R11 687 125. The user department indicated that one of the contents to be paid from this budget line item is dependent on usage. Less usage has been noted which has a concomitant effect on the payment of the service.

4.3.3 Contracted Services: Contractors: Maintenance of Buildings and Facilities

The user department planned to spend R1 514 531 of the adjusted budget. No spending has been incurred to date. The user department indicated that a tender to the amount of R600 000 has been awarded. An improvement will be noted during the next reporting period.

4.3.4 Contracted Services: Consultants and Professional Services: Business and Advisory: Project Management

The user department planned to spend R274 998 of the adjusted budget. No spending has been incurred to date. The user department indicated that the implementation of the ward projects is reliant on a tender as well as goods to be booked out from the stores. The tender will close on 11 October 2021. A request for the transfer of funds as well as the creation of ukeys was submitted so that the bulk goods can be distributed from the stores. Awaiting the approval of the ukey to commence with the store issues.

4.5 Financial Services

The Financial Services directorate planned to spend R21 234 491 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R25 880 534 which resulted in an overspending of R4 646 043. The item that attributed to the overspending is as follows:

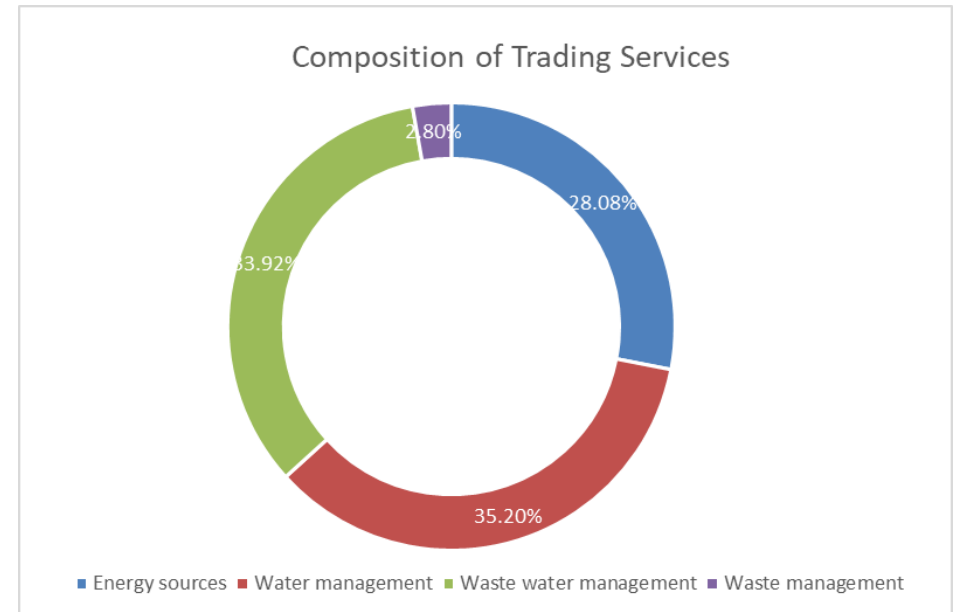
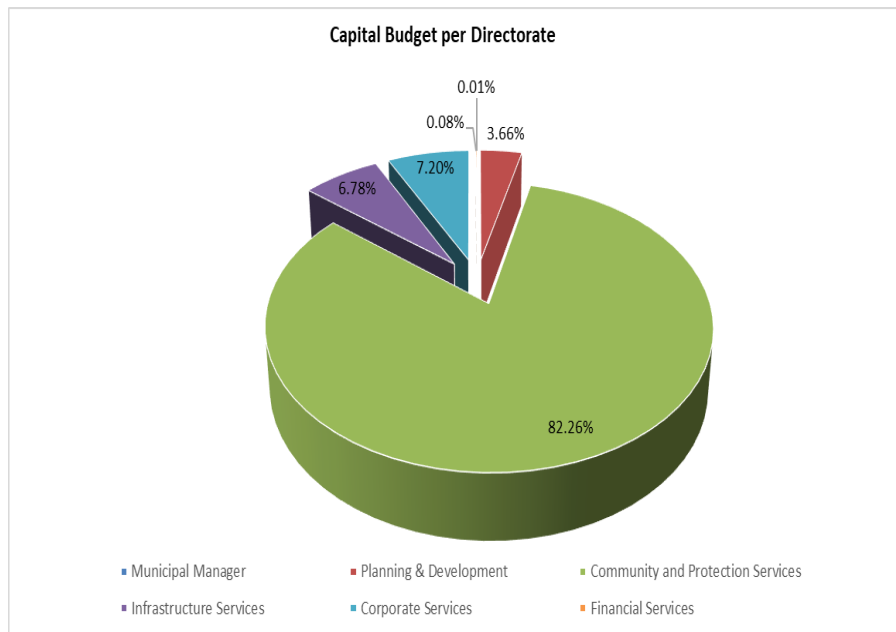
4.5.1 Operational Cost: Insurance Underwriting: Premiums

The user department planned to spend zero of the adjusted budget. The year-to-date actual expenditure incurred amounted to R5 000 666. The user department indicated that the annual insurance premium was paid during July 2021. The budget projections will be amended during the Mid-year adjustment budget process.

5 Capital Expenditure

Stellenbosch municipality vested most of the 2021/22 capital budget in trading services (R247 171 606 or 60.87 per cent of the R406 053 915 capital budget) which is needed to ensure effective service delivery.

The capital budgets for trading services are largely allocated to the investments in water management infrastructure (R99 688 546 or 35.20 per cent of the R283 186 649 trading services capital budget).

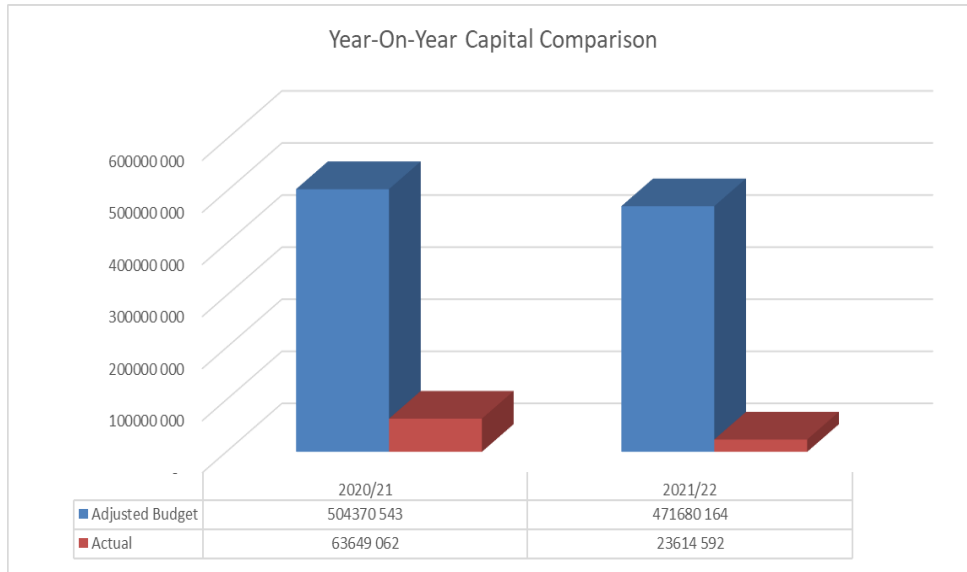


MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

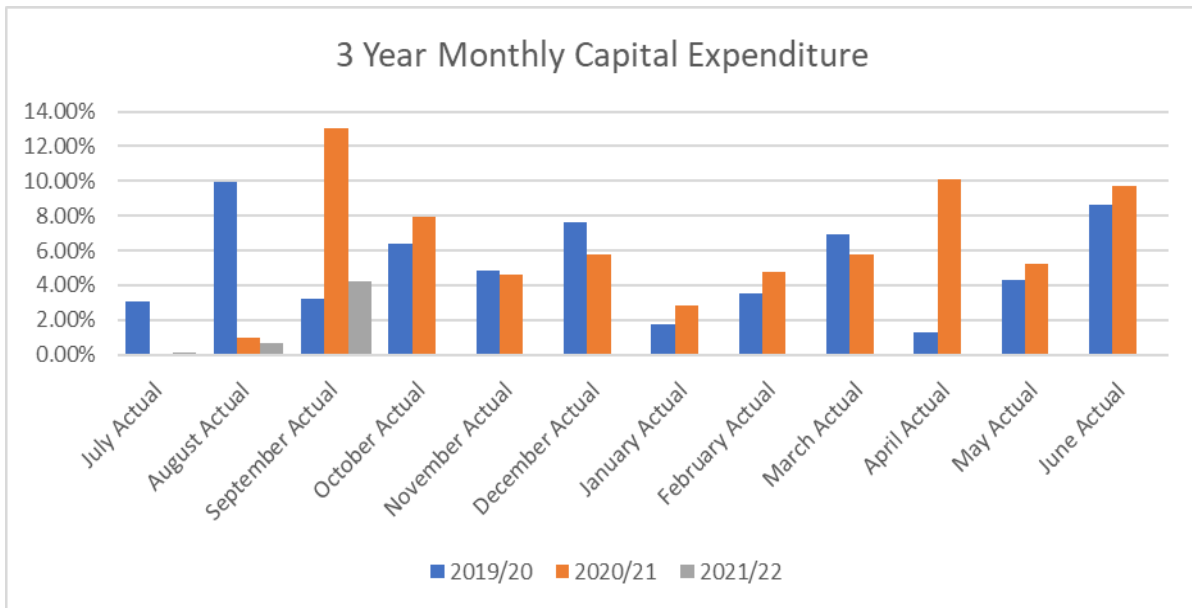
The following table shows the actual capital expenditure for each Directorate against that planned in the SDBIP as of 30 September 2021.

Directorate	Adjusted Budget	Capital Expenditure					Year To Date Actual Spent
		Year To Date Budget	Actual Expenditure	Commitments	Provisional Cost	Actuals + Commitments & Provisional	
Municipal Manager	44 000	11 001	-	-	-	-	0.00%
Planning & Development	17 272 325	2 245 253	122 654	1 729 873	11 500	1 864 026	0.71%
Infrastructure Services	388 012 987	88 745 627	17 182 327	125 782 861	52 259	143 017 447	4.43%
Corporate Services	31 973 919	5 544 445	4 445 288	4 096 138	-	8 541 426	13.90%
Community and Protection Services	33 976 933	3 194 596	1 820 504	12 675 764	93 783	14 590 050	5.36%
Financial Services	400 000	6 000	43 820	100 000	30 461	174 281	10.96%
TOTALS	471 680 164	99 746 922	23 614 592	144 384 636	188 003	168 187 231	5.01%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021



Detail	2020/21	2021/22
Adjusted Budget	504 370 543	471 680 164
Actual	63 649 062	23 614 592
Actual % Spent	12.62%	5.01%



3 Year Monthly Capital Expenditure														
Financial years	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	Period 13	Final Adjustment budget
2019/20	3.08%	9.96%	3.24%	6.36%	4.83%	7.65%	1.73%	3.56%	6.94%	1.25%	4.29%	8.65%	9.10%	577 905 283.56
2020/21	0.03%	0.94%	13.06%	7.97%	4.60%	5.80%	2.85%	4.75%	5.77%	10.11%	5.25%	9.74%	15.68%	453 880 001.00
2021/22	0.13%	0.68%	4.19%											471 680 164.00

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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) - M03 September

Vote Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		34	44	44	-	-	11	(11)	-100%	44
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		134	2 685	6 785	-	-	102	(102)	-100%	6 785
Vote 3 - INFRASTRUCTURE SERVICES		67 258	73 879	236 066	726	1 260	21 326	(20 066)	-94%	88 943
Vote 4 - COMMUNITY AND PROTECTION SERVICES		19 165	8 850	17 416	949	949	1 828	(879)	-48%	11 709
Vote 5 - CORPORATE SERVICES		6 362	13 900	21 382	-	440	2 328	(1 888)	-81%	16 541
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]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	92 954	99 358	281 693	1 675	2 648	25 595	(22 946)	-90%	124 022
Single Year expenditure appropriation	2									
Vote 1 - OFFICE OF THE MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - PLANNING AND DEVELOPMENT SERVICES		8 755	8 829	10 487	123	123	2 143	(2 021)	-94%	10 487
Vote 3 - INFRASTRUCTURE SERVICES		212 956	268 636	151 947	15 000	15 923	67 682	(51 760)	-76%	299 070
Vote 4 - COMMUNITY AND PROTECTION SERVICES		12 454	15 174	16 561	872	872	1 367	(495)	-36%	22 268
Vote 5 - CORPORATE SERVICES		62 471	13 857	10 591	2 080	4 006	3 217	789	25%	15 432
Vote 6 - FINANCIAL SERVICES		2 821	200	400	30	44	6	38	630%	400
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	299 458	306 696	189 987	18 104	20 966	74 415	(53 448)	-72%	347 658
Total Capital Expenditure	3	392 412	406 054	471 680	19 779	23 615	100 009	(76 395)	-76%	471 680
Capital Expenditure - Functional Classification										
Governance and administration		71 688	28 001	32 418	2 110	4 489	5 561	(1 072)	-19%	32 418
Executive and council		34	44	44	-	-	11	(11)	-100%	44
Finance and administration		71 654	27 957	32 374	2 110	4 489	5 550	(1 061)	-19%	32 374
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		34 853	25 844	36 706	1 486	1 486	4 481	(2 996)	-67%	36 706
Community and social services		2 299	2 155	2 396	29	29	441	(412)	-93%	2 396
Sport and recreation		13 333	4 900	8 832	935	935	1 476	(542)	-37%	8 832
Public safety		12 775	10 395	15 610	507	507	485	22	5%	15 610
Housing		6 446	8 394	9 868	15	15	2 079	(2 064)	-99%	9 868
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		93 728	105 037	119 370	2 669	3 202	24 097	(20 894)	-87%	119 370
Planning and development		25 651	45 863	51 183	721	1 255	9 035	(7 780)	-86%	51 183
Road transport		66 314	52 800	61 450	1 598	1 598	14 320	(12 722)	-89%	61 450
Environmental protection		1 764	6 374	6 737	350	350	742	(393)	-53%	6 737
Trading services		192 142	247 172	283 187	13 515	14 437	65 870	(51 432)	-78%	283 187
Energy sources		37 838	74 748	79 519	3 376	4 299	19 548	(15 249)	-78%	79 519
Water management		35 607	79 850	99 689	5 086	5 086	22 796	(17 710)	-78%	99 689
Waste water management		108 612	84 700	96 056	4 901	4 901	21 520	(16 619)	-77%	96 056
Waste management		10 085	7 874	7 923	151	151	2 006	(1 854)	-92%	7 923
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	392 412	406 054	471 680	19 779	23 615	100 009	(76 395)	-76%	471 680
Funded by:										
National Government		3 486	70 386	70 386	5 465	6 268	18 096	(11 829)	-65%	70 386
Provincial Government		7 447	35 168	39 208	85	85	6 520	(6 435)	-99%	39 208
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		10 933	105 554	109 594	5 550	6 353	24 616	(18 264)	-74%	109 594
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	141 384	144 000	152 862	6 997	7 044	34 830	(27 786)	-80%	152 862
Internally generated funds	6	237 901	156 500	209 224	7 232	10 218	40 563	(30 345)	-75%	209 224
Total Capital Funding		390 219	406 054	471 680	19 779	23 615	100 009	(76 395)	-76%	471 680

Capital Expenditure Variance Report

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

5.1 Planning and Development

The Directorate planned to spend R2 245 253 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R122 654. This resulted in an under performance of R2 122 599. The projects that attributed to the underperformance are as follows:

5.1.1 Furniture, Tools and Equipment

The user department planned to spend R11 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 950. The user department indicated that the funds will be used to purchase laptops for three critical vacancies.

5.1.2 Establishment of the Kayamandi Informal Trading Area

The user department planned to spend R100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that an order to the amount of R759 000 for the appointment of consultants to complete the construction has been issued.

5.1.3 Kayamandi Town Centre

The user department planned to spend R750 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a revised cashflow and programme has been received from the service provider. An order has been requested to the amount of R362 000. Furthermore, they are awaiting feedback from the Department of Human Settlements regarding the request for additional funding in accordance with the funding application submitted.

5.1.4 Jamestown: Housing (Phase 2, 3 & 4)

The user department planned to spend R125 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the evaluation of the bids has been concluded and they are currently awaiting a Bid Evaluation Committee date.

5.1.5 Erf 7001 and other possible sites for mix-used development in Cloetesville

The user department planned to spend R249 999 of the adjusted budget. No spending has been incurred to date. The user department indicated that the

evaluation of the bids has been concluded and they are currently awaiting a Bid Evaluation Committee date.

5.1.6 Erf 64 Kylemore

The user department planned to spend R50 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultant has been requested to submit a revised programme and cashflow projections. After the receipt and approval thereof, a new order will be obtained.

5.1.7 Northern Extension: Feasibility

The user department planned to spend R500 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultant has been requested to submit a revised programme and cashflow projections. After the receipt and approval thereof, a new order will be obtained. Expenditure is anticipated to reflect during the next reporting period.

5.1.8 Enkanini Planning and Implementation

The user department planned to spend R375 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a meeting was held with the Department of Human Settlements on 30 September 2021. The request was submitted to remove the project from the municipality's business plan due to the transferring department paying the contractor directly.

5.2 Community and Protection Services

The Directorate planned to spend R3 194 596 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 820 504. The projects that attributed to the under spending are as follows:

5.2.1 Upgrading of Parks

The user department planned to spend R249 999 of the adjusted budget. No spending has been incurred to date. The user department indicated that existing tenders will be used to commence with the project. Orders to the amount of R319 597 have been issued. Furthermore, an improvement will be reflected during the next reporting period.

5.2.2 Integrated and Spray Parks

The user department planned to spend R500 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that existing

tenders will be used to upgrade the parks. Orders to the amount of R166 662 have been issued.

5.2.3 Vehicle Fleet (Disaster Management)

The user department planned to spend R150 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a truck will be delivered before the end of October 2021. The unutilised funding will be transferred to other projects.

5.2.4 Law Enforcement Tools and Equipment

The user department planned to spend R137 499 of the adjusted budget. No spending has been incurred to date. The user department indicated that the firearm tender has gone to the Bid Evaluation Committee and is pending submission to the Bid Adjudication Committee.

5.2.5 Workshop: Specialized equipment

The user department planned to spend R100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the formal quotation for the mobile toilets is currently being advertised.

5.2.6 Jan Marais Nature Reserve: Upgrading and maintenance of the reserve

The user department planned to spend R125 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender is being evaluated.

5.2.7 Papegaaiberg Nature Reserve

The user department planned to spend R217 500 of the adjusted budget. No spending has been incurred to date. The user department indicated that the project is a multi-year project emanating from 2017/18 and has been completed. As a result of this saving, the project will be removed during the Mid-year adjustment budget process.

5.2.8 Upgrade office space: Simonsberg Road

The user department planned to spend R200 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the technical evaluation of the formal quotation has been submitted to the supply chain management unit.

5.2.9 Upgrade of Sport Facilities

The user department planned to spend R150 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the technical evaluations have been submitted to the supply chain management unit for formal quotation 19/22 and 20/22. The electrical department have completed the costing pertaining to the lighting needs at Groendal sport facility.

5.3 Infrastructure Services

The Directorate planned to spend R88 745 627 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R17 182 327. This resulted in an under performance of R71 563 300. The projects that attributed to the under spending are as follows:

5.3.1 Alternative Energy

The user department planned to spend R3 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that Stellenbosch University was appointed to do a pre-feasibility study for the installation of rooftop photovoltaic on municipal buildings. A draft pre-feasibility report has been submitted to the municipality for comments. A meeting with the Director: Infrastructure services and the senior managers of the directorate, will be scheduled to discuss the latter. The revised report will be available on the 8th of October 2021. Based on the findings of the report and the scope of works a consultant will be appointed. The consultant will be responsible for the design, procurement, and project management of the project.

5.3.2 General Systems Improvements - Stellenbosch

The user department planned to spend R2 697 101 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R395 198. The user department indicated that materials will be booked out from the stores including a 500KVA mini substation. An improvement will therefore be noted in the next reporting period.

5.3.3 Integrated National Electrification Programme

The user department planned to spend R5 418 698 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 367 045. The user department indicated that the contractor is on site and is busy completing the electrification of Enkanini phase 2. The preliminary design has been completed for the bulk services. Orders to the amount of R2 458 776 have been loaded on the financial system.

5.3.4 Jan Marais Upgrade: Remove Existing Tx 1 and 2 and replace with 20MVA units

The user department planned to spend R2 000 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the technical evaluation will be concluded by the 11th of October 2021.

5.3.5 Kwarentyn Sub cables: 11kV 3 core 185mmsq PILC(Table19) copper cabling, 3.8km

The user department planned to spend R1 425 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R432 389. The user department indicated that an invoice to the amount of R1 471 813 have been received. An improvement will be reflected in the next reporting period.

5.3.6 Laterra Substation

The user department planned to spend R2 092 887 of the adjusted budget. No spending has been incurred to date. The user department indicated that an invoice to the amount of R81 760 will be submitted for payment during October 2021.

5.3.7 Stellenbosch Idas Valley (166) FLISP ERF 9445

The user department planned to spend R2 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the order has been requested. Payment will commence as soon as the green slips are received.

5.3.8 Kayamandi: Zone O (±711 services)

The user department planned to spend R1 170 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender specifications were approved by the Bid Specifications Committee and the special conditions of the contract has been resolved to advertise the tender.

5.3.9 Bulk Water Supply Pipeline & Reservoir - Jamestown

The user department planned to spend R2 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consultants have been appointed. The accompanying tender will be re-advertised and is awaiting the Bid Specifications Committee for finalisation.

5.3.10 New Reservoir & Pipeline: Vlottenburg

The user department planned to spend R9 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender has been cancelled and an increase in materials have been done. A new tender has been compiled and will serve before the Bid Specifications Committee as soon as possible.

5.3.11 New Reservoir Rosendal

The user department planned to spend R2 100 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a contractor is on site and an invoice to the amount of R717 492 has been received. An improvement will be noted during the next reporting period.

5.3.12 Upgrade of WWTW Wemmershoek

The user department planned to spend R6 000 000 of the adjusted budget. No spending has been incurred to date. The user department indicated that a consultant is on site and an invoice to the amount of R2 427 365 has been received. An improvement will be noted during the next reporting period.

5.3.13 Upgrade of WWTW: Pniel & Decommissioning of Franschhoek

The user department planned to spend R12 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R1 792 233. The user department indicated that this is a multi-year project, and the project is in progress. An invoice to the amount of R2 176 822 has been received. An improvement will be noted during the next reporting period.

5.3.14 Bridge Construction

The user department planned to spend R6 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R96 405. The user department indicated that the procurement for the contractor is in progress and is awaiting the date for the Bid Adjudication Committee.

5.4 Corporate Services

The Directorate planned to spend R5 544 445 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R4 445 288. This resulted in an under performance of R1 099 157. The projects that attributed to the under spending are as follows:

5.4.1 Structural improvements at the Van der Stel Sport grounds

The user department planned to spend R650 001 of the adjusted budget. No spending has been incurred to date. The user department indicated that the consulting architect is in the process of updating the plans to include the actual construction. The user department is awaiting the final tender documents.

5.4.2 Structural Upgrade: Heritage Building

The user department planned to spend R451 749 of the adjusted budget. No spending has been incurred to date. The user department indicated that the tender specifications will be submitted to the Bid Specifications Committee.

5.4.3 Upgrading of New Office Space: Ryneveld Street

The user department planned to spend R1 000 000 of the adjusted budget. The year-to-date actual expenditure incurred amounted to R439 500. The user department indicated that all funds will be spent by the end of the current financial year.

Supporting Documentation

Debtors Age Analysis

Supporting Table SC3: Monthly Budget Statement - Aged Debtors

WC024 Stellenbosch - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2021/22									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 962	2 508	2 703	83 943	-	-	-	-	100 116	83 943	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	54 857	1 985	1 682	14 353	-	-	-	-	72 877	14 353	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	17 520	32 276	766	27 930	-	-	-	-	78 491	27 930	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	6 298	3 284	671	21 563	-	-	-	-	31 815	21 563	-	-
Receivables from Exchange Transactions - Waste Management	1600	4 470	4 622	484	25 402	-	-	-	-	34 979	25 402	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	459	175	152	9 964	-	-	-	-	10 750	9 964	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	943	228	380	10 943	-	-	-	-	12 494	10 943	-	-
Total By Income Source	2000	95 509	45 077	6 838	194 097	-	-	-	-	341 522	194 097	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 046	7 518	863	2 170	-	-	-	-	15 596	2 170	-	-
Commercial	2300	19 228	3 800	208	16 425	-	-	-	-	39 661	16 425	-	-
Households	2400	49 768	27 258	4 581	148 554	-	-	-	-	230 162	148 554	-	-
Other	2500	21 467	6 502	1 186	26 949	-	-	-	-	56 104	26 949	-	-
Total By Customer Group	2600	95 509	45 077	6 838	194 097	-	-	-	-	341 522	194 097	-	-

Creditors Age Analysis

Supporting Table SC4: Monthly Budget Statement - Aged Creditors

WC024 Stellenbosch - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description	NT Code	Budget Year 2021/22									Total
		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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	7 123	-	-	-	-	-	-	-	-	7 123
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	28 315	-	-	-	-	-	-	-	-	28 315
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	35 438	-	-	-	-	-	-	-	-	35 438

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

7 Investments

ACC. NR	BANK	Type/ Period	INTEREST RATE	MATURITY DATE	OPENING BALANCE AS AT 1 JULY 2021	September		TOTAL INVESTMENTS/ WITHDRAWALS	INTEREST CAPITALISED FOR THE MONTH UNDER REVIEW	INTEREST ACCRUED YTD	CLOSING BALANCE YTD
						INVEST	WITHDRAW				
	<u>NEDBANK</u>										
03/7881123974/...020	N#020	FIXED / 6 MTHS	4.640%	10-Aug-21	71 263 605.48			(71 619 550.68)	-	355 945.21	0.00
03/7881123974/...021	N#021	FIXED / 7 MTHS	4.820%	26-Nov-21	90 736 865.75			-	356 547.95	1 093 413.70	91 830 279.45
03/7881123974/...023	N#023	FIXED / 5 MTHS	4.770%	06-Dec-21				29 216 340.00	114 544.06	324 541.51	29 540 881.51
					162 000 471.24			(42 403 210.68)	471 092.01	1 773 900.41	121 371 160.97
	<u>STANDARD BANK</u>										
258489367-025	S#025	CALL ACCOUNT	3.500%					50 783 660.00	146 847.40	410 142.31	51 193 802.31
258489367-031	S#031	FIXED 3 MNTHS	4.250%	29-Jul-21	60 433 150.68			(60 635 826.63)	-	202 675.95	0.00
258489367-032	S#032	FIXED 3 MNTHS	4.875%	06-Dec-21				80 000 000.00	320 547.95	897 534.25	80 897 534.25
					60 433 150.78			70 147 833.37	467 395.35	1 510 352.50	132 091 336.56
INVESTMENT TOTAL					222 433 622.01			27 744 622.69	938 487.36	3 284 252.92	253 462 497.52

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

Supporting Table SC5: Monthly Budget Statement – Investment portfolio

WC024 Stellenbosch - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
N#020		6M	Deposits - Bank	10/08/2021		4.64%	0	-	0
N#021		7M	Deposits - Bank	26/11/2021	357	4.82%	91 474	-	91 830
S#031		3M	Deposits - Bank	29/07/2021		4.25%	0	-	0
N#023		5M	Deposits - Bank	06/12/2021	115	4.77%	29 426	-	29 541
S#025		CALL ACCOUNT	Deposits - Bank	08/07/2022	147	3.50%	51 047	-	51 194
S#032		5M	Deposits - Bank	06/12/2021	321	4.88%	80 577	-	80 898
Municipality sub-total					938		252 524	-	253 462
TOTAL INVESTMENTS AND INTEREST	2				938		252 524	-	253 462

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

8 Borrowings

Lending Institution	Balance 1/09/2021	Received September 2021	Interest Capitalised September 2021	Capital Repayments September 2021	Balance 30/09/2021	Percentage	Sinking Funds
							(R'000)
DBSA@ 11.1%	13 424 569	-	-		13 424 569	11.10%	
DBSA@ 10.25%	40 314 325	-	-		40 314 325	10.25%	
DBSA @ 9.74%	73 446 495	-	-		73 446 495	9.74%	
NEBANK @ 9.70%	138 992 119	-	-		138 992 119	9.70%	
NEBANK @ 6.73%	102 779 511				102 779 511	6.73%	
	368 957 019	-	-	-	368 957 019		

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

9 Allocations and grant receipts and expenditure

	EXPECTED ALLOCATION	UNSPENT CONDITIONAL GRANTS (ROLL OVERS)	TOTAL 2020/21 INCLUSIVE OF ROLL OVER AMOUNTS	ACCUMULATED ACTUAL RECEIPTS	ACCUMULATED ACTUAL EXPENDITURE	ACTUAL MONTHLY EXPENDITURE	ACTUAL MONTHLY RECEIPTS	UNSPENT CONDITIONAL GRANTS	% OF RECEIPTS SPENT TO DATE	% OF GAZETTED ALLOCATIONS SPENT TO DATE
OPERATING & CAPITAL GRANTS										
Unconditional Grant:Equitable Share	157 136 000		157 136 000	65 473 000	13 700 877	4 764 385	-	51 772 123	20.93%	8.72%
Grand Total (Unconditional Grants)	157 136 000	-	157 136 000	65 473 000	13 700 877	4 764 385	-	51 772 123	20.93%	0.21
EPWP Integrated Grant for Municipalities	5 998 000		5 998 000	1 500 000	910 674	910 497	-	589 326	60.71%	15.18%
Local Government Financial Management Grant	1 550 000		1 550 000	1 550 000	262 905	209 780	-	1 287 095	16.96%	16.96%
Integrated National Electrification Programme (Municipal) Grant	18 000 000		18 000 000	8 000 000	1 367 045	564 297	-	6 632 955	17.09%	7.59%
Integrated Urban Development Grant	56 941 000		56 941 000	20 499 000	4 900 852	4 900 852	-	15 598 148	23.91%	8.61%
LGSETA Funding			-	-	-	-	-	76 360	-100.00%	0.00%
DBSA Grant			-	2 000 000	-	-	-	18 472	99.08%	0.00%
Community Development Workers Operational Support Grant	38 000		38 000	-	-	-	-	-	0.00%	0.00%
Library Services: Conditional Grant	11 244 000	2 302 051	13 546 051	5 622 000	1 516 418	546 716	-	6 407 633	19.14%	11.19%
Human Settlements Development Grant	51 408 000	679 673	52 087 673	2 555 665	82 247	82 247	-	10 856 091	2.54%	0.16%
Title Deeds Restoration Grant		1 371 711	1 371 711	-	-	-	-	1 371 711	0.00%	0.00%
Municipal Accreditation and Capacity Building Grant	252 000	238 000	490 000	-	641	-	-	237 359	0.27%	0.13%
Financial Management Capacity Building Grant	250 000	164 751	414 751	-	-	-	-	164 751	0.00%	0.00%
Maintenance and Construction of Transport Infrastructure	4 950 000		4 950 000	-	-	-	-	-	0.00%	0.00%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)	1 000 000									
Cape Winelands District Grant	500 000	3 337 700	4 337 700	-	-	-	-	3 337 700	0.00%	0.00%
Cape Winelands Disaster Grant			500 000	500 000	500 000	500 000	-	-	100.00%	100.00%
Development of Sport and Recreational Facilities	600 000								0.00%	0.00%
Blaauwklippen housing project		146 959	746 959	-	-	-	-	146 959	0.00%	0.00%
Housing consumer education		369 715	369 715					369 715	0.00%	0.00%
Khaya Lam Free Market Foundation		68 010	68 010					68 010	0.00%	0.00%
Other sources		102 000	102 000					102 000	0.00%	0.00%
Integrated Transport Planning Grant		288 184	288 184					288 184	0.00%	0.00%
National Lottery		600 000	600 000					600 000	0.00%	0.00%
		307 361	307 361					307 361	0.00%	0.00%
Grand total (Conditional Grants)	152 731 000	9 976 115	162 707 115	42 226 665	9 540 782	7 714 389	-	26 594 928	18.28%	22.59%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		178 568	169 239	169 239	-	68 523	62 524	5 999	9.6%	164 684
Operational Revenue:General Revenue:Equitable Share		170 632	157 136	157 136	-	65 473	61 222	4 251	6.9%	157 136
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 961	5 998	5 998	-	1 500	914	586	64.1%	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	-	1 550	388	1 162	300.0%	1 550
Integrated Urban Development Grant		1 425	4 555	4 555	-	-	-	-	-	-
Provincial Government:		23 858	34 574	34 574	-	5 622	5 599	23	0.4%	34 574
Community Development Workers Operational Support Grant		56	38	38	-	-	-	-	-	-
Human Settlements Development Grant		10 242	17 940	17 940	-	-	5 599	(5 599)	-100.0%	34 574
Financial Management Capacity Building Grant	4	300	250	250	-	-	-	-	-	-
Libraries, Archives and Museums	4	13 022	11 144	11 144	-	5 622	-	5 622	#DIV/0!	-
Local Government Support Grant	4	-	-	-	-	-	-	-	-	-
LGSETA Bursary Fund	4	-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant	4	-	-	-	-	-	-	-	-	-
LG Graduate Internship Grant	4	-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure	4	-	4 950	4 950	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant	4	238	252	252	-	-	-	-	-	-
District Municipality:		540	500	500	-	500	125	(125)	(0)	500
All Grants		440	-	-	-	-	125	(125)	-100.0%	500
Cape Winelands District Grant Long Term Financial Plan		-	500	500	-	500	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA):Opening Balance		-	-	-	-	-	-	-	-	-
Tourism		100	-	-	-	-	-	-	-	-
Other grant providers:		143	-	-	-	2 000	-	2 000	#DIV/0!	-
Departmental Agencies and Accounts		139	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	2 000	-	2 000	#DIV/0!	-
LG SETA Bursary Fund		4	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	203 109	204 313	204 313	-	76 645	68 248	7 897	11.6%	199 758
Capital Transfers and Grants										
National Government:		57 481	70 386	70 386	-	28 499	13 096	15 403	117.6%	70 386
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		12 000	18 000	18 000	-	8 000	-	8 000	#DIV/0!	18 000
Integrated Urban Development Grant		45 481	52 386	52 386	-	20 499	13 096	7 403	56.5%	52 386
Provincial Government:		19 844	35 168	35 168	-	2 556	-	2 556	#DIV/0!	39 208
Human Settlements Development Grant		15 189	33 468	33 468	-	2 556	-	2 556	#DIV/0!	-
Libraries, Archives and Museums		55	100	100	-	-	-	-	-	100
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		4 000	1 000	1 000	-	-	-	-	-	-
Integrated Transport Planning		600	600	600	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	77 325	105 554	105 554	-	31 055	13 096	17 958	137.1%	109 594
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	280 434	309 867	309 867	-	107 700	81 344	25 855	31.8%	309 352

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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 - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		16 882	169 239	169 239	5 885	14 874	1 935	12 939	668.5%	8 589
Operational Revenue:General Revenue:Equitable Share		8 948	157 136	157 136	4 764	13 701	540	13 161	2437.0%	1 041
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		4 960	5 998	5 998	910	911	1 245	(335)	-26.9%	5 998
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	210	263	150	113	75.3%	1 550
Integrated Urban Development Grant		1 425	4 555	4 555	-	-	-	-	-	-
Provincial Government:		21 027	34 574	34 574	544	1 514	4 488	(2 973)	-66.3%	35 353
Community Development Workers Operational Support Grant		-	38	38	-	-	-	-	-	-
Human Settlements Development Grant		21 027	17 940	17 940	-	-	4 488	(4 488)	-100.0%	35 353
Financial Management Capacity Building Grant		-	250	250	-	-	-	-	-	-
Libraries, Archives and Museums		-	11 144	11 144	544	1 514	-	1 514	#DIV/0!	-
Local Government Support Grant		-	-	-	-	-	-	-	-	-
LGSETA Bursary Fund		-	-	-	-	-	-	-	-	-
WC Financial Management Support Grant		-	-	-	-	-	-	-	-	-
LG Graduate Internship Grant		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		-	4 950	4 950	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	252	252	-	1	-	1	#DIV/0!	-
District Municipality:		540	500	500	500	500	67	433	647.4%	500
All Grants		540	-	-	-	-	67	(67)	-100.0%	500
Cape Winelands District Grant Long Term Financial Plan		-	500	500	500	500	-	-	-	-
Safety Initiative Implementation-whole of society approach (WOSA):Opening Balance		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Other grant providers:		1 546	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts		139	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
LG SETA Bursary Fund		1 407	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		39 996	204 313	204 313	6 929	16 889	6 490	10 399	160.2%	44 443
Capital expenditure of Transfers and Grants										
National Government:		3 486	70 386	70 386	5 465	6 268	18 096	(11 829)	-65.4%	70 386
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		9 807	18 000	18 000	564	1 367	4 500	(3 133)	-69.6%	18 000
Integrated Urban Development Grant		(6 320)	52 386	52 386	4 901	4 901	13 596	(8 696)	-64.0%	52 386
Provincial Government:		44	35 168	39 208	85	85	25	60	239.4%	100
Human Settlements Development Grant		-	33 468	34 171	82	82	-	82	#DIV/0!	-
Libraries, Archives and Museums		44	100	100	3	3	25	(22)	-89.6%	100
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		-	1 000	4 338	-	-	-	-	-	-
Integrated Transport Planning		-	-	600	-	-	-	-	-	-
Development of Sport and Recreational Facilities		-	600	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	40 563	(40 563)	-100.0%	209 224
Departmental Agencies and Accounts		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	40 563	(40 563)	-100.0%	209 224
Total capital expenditure of Transfers and Grants		3 531	105 554	109 594	5 550	6 353	58 685	(52 332)	-89.2%	279 710
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		43 526	309 867	313 907	12 479	23 242	65 175	(41 933)	-64.3%	324 153

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

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

WC024 Stellenbosch - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Operational Revenue:General Revenue:Equitable Share		-	-	-	-	
Operational:Revenue:General Revenue:Fuel Levy		-	-	-	-	
Provincial Government:		-	-	-	-	
Financial Management Capacity Building Grant		-	-	-	-	
Libraries, Archives and Museums		-	-	-	-	
Municipal Accreditation and Capacity Building Grant		-	-	-	-	
Title Deeds Restoration Grant		-	-	-	-	
District Municipality:		-	-	-	-	
All Grants		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	-	-	-	
Integrated Urban Development Grant		-	-	-	-	
Provincial Government:		4 040	-	-	(4 040)	-100.0%
Human Settlements Development Grant		703	-	-	(703)	-100.0%
Regional Socio-Economic Project/violence through urban upgrading (RSEP/VPUU)		3 338	-	-	(3 338)	-100.0%
Integrated Transport Planning		-	-	-	-	
Development of Sport and Recreational Facilities		-	-	-	-	
Infrastructure		-	-	-	-	
District Municipality:		-	-	-	-	
All Grants		-	-	-	-	
Other grant providers:		-	-	-	-	
Departmental Agencies and Accounts		-	-	-	-	
Foreign Government and International Organisations		-	-	-	-	
Transfer from Operational Revenue		-	-	-	-	
Total capital expenditure of Approved Roll-overs		4 040	-	-	(4 040)	-100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		4 040	-	-	(4 040)	-100.0%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 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	358 787 703	358 787 703	79 974 262	82 604 436	3%	27 081 446	32 666 059	21%
Bonus	29 798 255	29 798 255	2 094 815	2 027 551	-3%	1 616 845	1 896 281	17%
Acting and Post Related Allowances	1 745 660	1 745 660	282 348	113 020	-60%	93 594	40 454	-57%
Non Structured	37 166 979	37 166 979	7 658 189	8 082 422	6%	2 648 825	2 921 644	10%
Standby Allowance	13 511 760	13 511 760	3 397 183	2 981 180	-12%	1 145 398	1 012 598	-12%
Travel or Motor Vehicle	12 471 755	12 471 755	1 958 064	2 348 609	20%	652 688	792 789	21%
Accommodation, Travel and Incidental	441 812	441 812	-	959	-100%	-	183	-100%
Bargaining Council	247 599	247 599	47 843	77 579	62%	15 626	38 889	149%
Cellular and Telephone	1 279 522	1 279 522	367 384	474 851	29%	113 541	160 168	41%
Current Service Cost	5 935 660	5 935 660	1 483 914	2 302 232	0%	494 638	775 636	57%
Essential User	750 919	750 919	179 151	162 370	-9%	54 340	47 649	-12%
Entertainment	94 283	94 283	23 571	-	0%	7 857	-	0%
Fire Brigade	3 237 130	3 237 130	625 600	684 260	9%	217 238	231 451	7%
Group Life Insurance	4 872 537	4 872 537	785 446	1 134 642	44%	270 111	382 301	42%
Housing Benefits	3 594 264	3 594 264	719 906	691 565	-4%	233 211	232 187	0%
Interest Cost	22 609 511	22 609 511	5 652 378	-	0%	1 884 126	-	0%
Leave Gratuity	-	-	-	-	0%	-	-	0%
Leave Pay	2 538 403	2 538 403	470 485	1 117 500	138%	132 669	609 426	359%
Long Term Service Awards	1 205 762	1 205 762	301 440	-	-100%	100 480	-	0%
Medical	31 650 226	31 650 226	5 270 106	6 372 073	21%	1 742 941	2 132 645	22%
Non-pensionable	1 032 821	1 032 821	246 008	15 000	-94%	82 242	5 080	-94%
Pension	65 237 329	65 237 329	10 718 056	12 979 815	21%	3 665 127	4 309 371	18%
Scarcity Allowance	1 857 480	1 857 480	488 235	172 273	-65%	167 130	57 551	-66%
Shift Additional Remuneration	2 289 690	2 289 690	572 414	1 107 895	94%	190 455	367 299	93%
Structured	1 785 922	1 785 922	529 279	500 507	-5%	265 964	203 143	-24%
Unemployment Insurance	3 315 315	3 315 315	530 805	661 463	25%	176 218	270 225	53%
Totals	607 458 297	607 458 297	124 376 882	126 612 202	2%	43 052 710	49 153 029	14%

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

11 Councillor Allowances and Employee Benefits

WC024 Stellenbosch - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		12 149	14 258	14 258	1 017	3 052	3 066	(14)	0%	14 258
Pension and UIF Contributions		-	882	882	-	-	220	(220)	-100%	882
Medical Aid Contributions		-	96	96	-	-	24	(24)	-100%	96
Motor Vehicle Allowance		4 356	5 145	5 145	364	1 093	1 653	(560)	-34%	5 145
Cellphone Allowance		1 751	1 392	1 392	146	439	527	(88)	-17%	1 392
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		155	205	205	13	39	51	(12)	-24%	205
Sub Total - Councillors		18 411	21 978	21 978	1 541	4 623	5 541	(918)	-17%	21 978
% increase	4		19.4%	19.4%						19.4%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 991	7 281	7 281	374	1 119	1 820	(701)	-39%	7 281
Pension and UIF Contributions		-	881	881	-	-	220	(220)	-100%	881
Medical Aid Contributions		-	319	319	-	-	80	(80)	-100%	319
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1 190	627	627	-	-	-	-	-	627
Motor Vehicle Allowance		-	679	679	1	1	170	(169)	-99%	679
Cellphone Allowance		-	137	137	-	-	34	(34)	-100%	137
Housing Allowances		-	18	18	-	-	5	(5)	-100%	18
Other benefits and allowances		0	87	87	-	-	17	(17)	-100%	87
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	3 957	-	-	776	2 302	-	2 302	#DIV/0!	-
Sub Total - Senior Managers of Municipality		10 137	10 029	10 029	1 150	3 423	2 346	1 077	46%	10 029
% increase	4		-1.1%	-1.1%						-1.1%
Other Municipal Staff										
Basic Salaries and Wages		333 582	351 506	351 506	32 292	81 485	78 154	3 331	4%	351 506
Pension and UIF Contributions		56 980	67 671	67 671	4 580	13 641	11 029	2 613	24%	67 671
Medical Aid Contributions		25 304	31 331	31 331	2 133	6 372	5 190	1 182	23%	31 331
Overtime		55 274	54 754	54 754	4 505	12 672	12 157	515	4%	54 754
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		9 266	11 793	11 793	792	2 348	1 788	559	31%	11 793
Cellphone Allowance		1 883	1 143	1 143	160	475	333	142	43%	1 143
Housing Allowances		2 773	3 576	3 576	232	692	715	(24)	-3%	3 576
Other benefits and allowances		35 056	43 365	43 365	2 700	4 388	4 756	(368)	-8%	43 365
Payments in lieu of leave		(3)	2 538	2 538	609	1 117	470	647	138%	2 538
Long service awards		53	82	82	-	-	20	(20)	-100%	82
Post-retirement benefit obligations	2	28 414	29 669	29 669	-	-	7 417	(7 417)	-100%	29 669
Sub Total - Other Municipal Staff		548 581	597 429	597 429	48 003	123 190	122 031	1 159	1%	597 429
% increase	4		8.9%	8.9%						8.9%
Total Parent Municipality		577 129	629 436	629 436	50 694	131 235	129 918	1 317	1%	629 436

MONTHLY BUDGET STATEMENT FOR SEPTEMBER 2021

12 Projections for the rest of the Financial Year

Operational Revenue

Directorates	July Actual	August Actual	September Actual	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager				-	-	-	-	-	-	-	-	-	-
Planning and Development	1 886 826	1 348 590	1 128 776	4 162 164	6 460 653	1 662 904	1 487 548	1 831 506	3 313 745	3 673 839	3 313 745	4 223 969	34 494 264
Infrastructure Services	148 960 247	86 370 451	106 619 807	82 020 615	86 726 015	124 397 107	85 409 609	89 346 013	149 767 096	149 767 096	149 767 096	135 448 259	1 394 599 412
Community and Protection Services	2 108 953	2 095 047	2 011 698	16 278 939	17 173 744	14 672 276	14 808 160	15 374 386	17 041 114	17 041 114	17 041 114	54 879 700	190 526 246
Corporate Services	238 034	531 584	330 965	533 782	490 875	508 689	438 639	445 226	613 825	613 825	613 825	979 985	6 339 254
Financial Services	128 514 593	29 114 593	31 128 407	36 496 239	34 684 553	58 188 248	37 037 825	35 022 478	40 517 751	40 517 751	40 517 751	8 054 404	503 685 785
Grand Total	281 708 653	119 460 266	141 219 654	139 491 739	145 535 840	199 429 224	139 181 781	142 019 609	211 253 531	211 613 625	211 253 531	187 477 509	2 129 644 961

Operational Expenditure

Directorates	July Actual	August Actual	September Actual	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	1 805 738	1 601 973	2 367 157	1 766 354	2 785 571	3 019 317	3 092 332	3 084 936	3 242 803	5 366 320	5 325 201	6 530 970	39 988 671
Planning and Development	4 159 639	4 302 067	12 027 661	6 695 467	6 082 474	7 935 887	5 587 607	6 446 632	10 000 756	9 625 213	9 231 155	18 780 283	100 874 841
Infrastructure Services	13 497 391	81 251 351	99 719 222	84 647 724	83 956 387	153 540 648	86 131 652	80 756 759	149 000 782	96 453 982	97 219 013	162 646 505	1 188 821 416
Community and Protection Services	12 527 132	18 643 212	19 706 588	57 759 191	22 060 284	26 889 417	17 595 275	20 547 441	30 465 242	28 148 843	27 588 445	92 549 936	374 481 006
Corporate Services	15 521 501	10 420 315	8 431 738	15 144 662	14 166 092	16 545 964	11 061 294	13 321 243	16 280 857	24 959 976	26 404 423	26 024 883	198 282 948
Financial Services	10 351 970	6 780 986	8 747 592	8 410 130	10 244 996	9 120 422	7 504 612	8 822 015	7 666 500	14 247 535	13 792 721	9 352 063	115 041 542
Grand Total	57 863 370	122 999 904	150 999 958	174 423 528	139 295 804	217 051 655	130 972 772	132 979 026	216 656 940	178 801 869	179 560 958	315 884 639	2 017 490 424

Capital Expenditure

Directorates	July Actual	August Actual	September Actual	October Budget	November Budget	December Budget	January Budget	February Budget	March Budget	April Budget	May Budget	June Budget	Totals
Municipal Manager	-	-	-	-	-	-	-	-	-	-	-	44 000	44 000
Planning and Development	-	-	122 654	737 418	747 418	1 026 370	697 418	1 233 418	947 418	1 102 418	847 418	9 810 376	17 272 325
Infrastructure Services	616 439	839 849	15 726 039	15 454 162	11 053 671	12 254 388	12 352 535	15 154 733	16 127 700	14 303 456	14 057 970	260 072 045	388 012 987
Community and Protection Services	-	-	1 820 504	25 522 847	19 994 477	15 635 531	19 914 992	17 551 822	22 682 226	21 583 589	30 061 545	142 793 614	31 973 919
Corporate Services	-	2 364 982	2 080 306	2 578 588	1 881 675	3 175 886	1 497 250	3 162 250	3 032 250	2 417 250	2 775 748	9 010 748	33 976 933
Financial Services	-	13 860	29 960	567 333	3 076 296	673 333	3 083 333	873 333	3 181 651	873 333	3 083 333	15 055 765	400 000
Grand Total	616 439	3 218 691	19 779 463	44 860 348	36 753 537	32 765 508	37 545 528	37 975 556	45 971 245	40 280 046	50 826 014	121 087 790	471 680 164